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Report of the Secretary of the Treasury on the state of the finances for the year 1869

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REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1869.

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TABLE OF CONTENTS.

[Index by subjects will be found on pages 485 to 498.]

TABLE OF CONTENTS.

REPORT

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THE SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
December 6, 1869.

SIR: I have the honor to submit herewith the annual report of the doings and condition of the Treasury Department. In this report I naturally treat, first of matters of administration, and then of measures of public policy.

The officers in charge of the various bureaus and divisions of the Treasury Department have faithfully performed their duties, and I commend their several reports to the consideration of Congress.

The Treasurer of the United States has prepared an elaborate report, setting forth the present condition of the Treasury, and furnishing a *resumé* of the business of the Treasurer's office from 1861 to the present time.

The long and faithful services of the present Treasurer entitle him to the gratitude of the country.

The report of the Commissioner of Internal Revenue is respectfully commended to the attention of Congress. Since the appointment of the present Commissioner the administration of the office has been constantly improving. The increase of receipts for the first five months of the present fiscal year in the sum of $14,431,333 06 over the amount collected in the first five months of the last fiscal year is satisfactory testimony to the ability and integrity of the persons employed in that branch of the public service.

The amount paid by warrants for collecting the revenue from customs during the fiscal year ending June 30, 1868, was $6,378,385 43; and for the year ending June 30, 1869, $5,376,738 13, showing a decrease of $1,001,647 30. This decrease in the cost of collecting the revenue has not been attended by any loss of efficiency in the service. On the other hand, it is believed that the means for the detection of smuggling are better than ever before, and that the custom-house service is also constantly improving. It ought to be understood that the chief means of collecting the revenue and enforcing the revenue laws must be found in the administration of the appraiser's department. The frauds and losses arising from actual smuggling are unimportant when compared with the losses sustained through incompetent or dishonest examiners

and appraisers. Assuming that honest men may be obtained for these important positions at the present salaries, it is yet true that an incompetent appraiser or examiner may daily subject the government to losses far exceeding his annual salary.

Under existing laws, certain revenue officers and other persons appearing as informers are entitled to shares in fines, penalties, and forfeitures. During the fiscal year 1868–'69 the Treasury Department distributed the sum of $286,073 61 to such officers and to informers in the various cases arising under the customs-revenue laws. A large additional sum was also paid through the Internal Revenue office. The reason on which the laws granting such allowances are based is that officers of the government are stimulated to greater activity in the discovery of frauds and in bringing offenders to punishment. There can be no doubt that such is the effect of the policy; but the experience I have had in the Treasury Department has convinced me that the evils attending the system are greater than the benefits derived from it. It often occurs that revenue officers are led to assert claims in behalf of the government which have no just foundation in law or in the facts of the respective cases; and where real claims exist it is often the object of the informers and officers who share in the penalties to misrepresent the case to the department, so as to secure the greatest advantage to themselves. But a more serious evil is found in the practice, quite general, of allowing persons to pursue a fraudulent course until a result is reached which will inure to the benefit of the officers and informers, instead of checking criminal practices at the outset. It is impossible to set forth in exact language the character of the evils that grow out of the present system. I am, however, clearly of the opinion that the government ought to rely upon public officers for the proper performance of their duties without stimulating them by any contingent advantages. I have elsewhere recommended an increase of the salaries of custom-house officers; and the abolition of the system of giving to them a share of fines, penalties, and forfeitures will be an additional reason for the increase of salaries in this department of the public service.

It has become a practice for clerks and other persons who have held office in the Treasury Department to accept employment as agents or attorneys for parties having claims against the department; and there is reason to believe that in some instances the information obtained while in the public service has been used in aid of the claimants. Without detailing all the objections to this practice, I respectfully suggest that a law be passed barring persons from practicing before the Treasury Department as agents or attorneys in behalf of claims that were pending when such persons were officers therein.

In March last there were employed in the Treasury Department at Washington 2,848 clerks, messengers, and laborers, at a monthly cost of $285,921 51. At present the whole number of such employés is 2,441, and their monthly pay amounts to $238,280 84; showing a decrease of

expenses at the rate of $571,688 04 per annum. It was found necessary, however, during the period mentioned, to increase the force in the Internal Revenue office and in the office of the First Comptroller. This increase, in the aggregate, is at the rate of $80,440 per annum. This statement does not relate to the force employed in the Bureau of Engraving and Printing.

In March last there were sixty-two special agents in the service of the department, receiving, in the aggregate, for their services the sum of $371 10 per day. Each of these agents made his reports to the department and acted under its direct orders. The number at present employed is fifty-four, and their daily pay amounts to $368 85. The pay of the agents has been increased generally, in the hope that more efficient services might be obtained. The seacoast and frontiers of the country have been divided into sixteen special agency districts, and a superintendent appointed for each. Assistants have been appointed and detailed to act under the several district agents. The orders of the department are in all cases sent to the agent in charge of the district, and the reports of his assistants are made to him. The agent is required to make a monthly report of his own doings and of the doings of his subordinates. The results thus far obtained appear to justify the organization introduced.

Arrangements have been made for the manufacture of paper for the currency and other obligations of the United States, and for the printing of the same, which increase the security of the government against unlawful issues from the genuine plates. Under the eleventh section of an act approved June 30, 1864, entitled "An act to provide ways and means for the support of the government, and for other purposes," a peculiar paper has been designated as the government paper, and by that act it is made a felony for any person to have or retain in his possession any similar paper adapted to the making of any obligation or security of the United States, except under the authority of the Secretary of the Treasury, or some other proper officer of the United States. Arrangements have been made for the manufacture of this paper by Messrs. Wilcox & Co., near Philadelphia, and the mills owned by them, which are exclusively devoted to this purpose, have been placed under the supervision of the officers of the government, and such precautions have been taken for the custody of portions of the machinery as to render it improbable that the paper manufactured can be obtained by dishonest means. It is received by an agent of the government, stationed at the mills, and, upon the requisitions of the department, is shipped to the National Bank Note Company, the American Bank Note Company, or to the Printing Bureau of the Treasury Department, as the case may require. Arrangements have also been made with each of the two companies mentioned for preparing one set of plates for every issue of currency or other obligation. The Engraving and Printing Bureau at Washington prepares a third set, and each office places an imprint upon

every obligation of the government. Notice of the transmission of paper from the agent at the mills and its receipt by each of the several offices, of the deliveries therefrom to the Sealing Bureau in the Treasury Department, and also of deliveries to the Treasurer of the United States, is given each day by telegram or by letter, and on the following day the accountants in the Treasury Department prepare a statement showing the disposition of every sheet of paper manufactured. In the month of November the paper at the mill and in each of the several printing establishments was carefully counted, and the result compared with the accounts in the Treasury Department. In an aggregate of about 7,000,000 of sheets received by the agent at the mills, discrepancies were found to the extent of sixty sheets of fractional currency paper, and for the money value of which the companies doing the work are responsible. It is believed that these arrangements furnish better security than has heretofore existed against the fraudulent issue of currency or other obligations of the government by the use of the original dies or plates, and the system of frequent examinations of the several establishments intrusted with the work will disclose at once any discrepancies in the accounts. It is not probable that the changes made will diminish the expense; indeed, the cost is greater than it would be if the work in all its branches were done in the Treasury Department. In my judgment, however, the additional security is of more consequence to the government than the mere economy of money in the expense of engraving and printing.

The marine hospital service of the country is upon the whole in an unsatisfactory condition. Several hospitals have been erected at points where at present they are not needed, while the great commercial cities of New York, Philadelphia, and Baltimore have no hospital accommodations for sick and disabled seamen. During the past season a careful examination of these institutions has been made by Dr. Stewart, an agent of the Treasury Department, and by Dr. Billings, of the United States Army. The result of their examination is that several hospitals have not been properly managed, that others should be closed, and that hospitals should be erected at New York, Baltimore, and Philadelphia. Measures have already been taken for the sale of the hospitals at several places where they are not needed. The hospital at New Orleans is represented as unsuitable, from bad location and other circumstances. The War Department is in possession of suitable hospitals at New Orleans and New York, which, as I am informed, are no longer needed for the use of the army. I respectfully recommend that they be transferred to the Treasury Department.

The revenue marine system is an important and expensive branch of the customs revenue service. There are thirty-six vessels belonging to the department, of which twelve are sailing vessels and twenty-four are steamers. They vary in size from forty to four hundred and eighty tons.

One hundred and seventy-three officers and eight hundred and twenty-

four men are required to man these vessels, and their running expenses amount to about $865,000 a year. Five of these vessels—side-wheel steamers, of four hundred and eighty tons burden—are lake steamers, and out of commission. They are rapidly diminishing in value, while the care of them involves an annual expense of about $70,000. The vessels now in the service have been purchased and built at various times, and, as far as I can ascertain, without special reference to the nature of the duty to be performed, and certainly without any matured plan. From one-half to three-fourths of the whole number are not adapted to the business. Congress recently appropriated $300,000 for the construction of four additional vessels, and proposals were issued and bids received under the authority thus conferred upon the Secretary of the Treasury, but no contracts have yet been made. An examination of the subject has forced the conviction upon me that it is inexpedient to incur the expenditure until the department is in possession of more accurate and complete information. I shall therefore take the opinion of a board of competent officers upon the following points: First. The size and character of vessels required by the nature of the service that they are to perform. Secondly. Whether they should be constructed of iron or wood, or of a combination of these materials. When the report of the commission shall have been received, proposals will be issued for the construction of four vessels as authorized.

In addition to the parent mint at Philadelphia, six branch mints have been established at various times in different parts of the country: one at San Francisco, one at New Orleans, one at Charlotte, North Carolina, one at Dahlonega, Georgia, one at Denver, Colorado, and one at Carson City, Nevada. A branch mint is also in process of erection at Dalles City, Oregon. Since the commencement of the war, the branches at New Orleans and Dahlonega have been closed. An assay office, it is believed, will satisfy the necessities of the mining interests in Colorado, and, for the present, only a limited business will be done at the Carson mint. Indeed, with the construction of railroads, and the consequently increasing facilities for communication, I am of opinion that the business of coining will be chiefly at one mint upon the Pacific, and at one mint upon the Atlantic coast. Under an act of Congress, passed July 23, 1866, preparations are making for the sale of the mints at Charlotte and Dahlonega. The mining and coining of the precious metals is now so large a national interest that it deserves more attention than it has hitherto received. At present there is no bureau or officer in the Treasury Department at Washington charged specially with the management of this great interest. I therefore recommend that provision be made for the appointment of a proper officer to be intrusted with this branch of the public business under the direction of the Secretary of the Treasury.

The coinage of the country is diminished in amount by the fact that in England and France the mint expenses are much less than with

us. It would no doubt have a tendency to prevent the export of the precious metals in the form of bullion if the mint charges were to be reduced or altogether abolished.

An agreement was made on the 11th day of February, 1869, between the Secretary of the Treasury, on behalf of the United States, and certain parties in California, leasing a lot of land in San Francisco, known as "the custom-house block," for the period of twenty-five years. This lease is subject to the condition that it shall be void if Congress, on or before the 1st day of January, 1870, shall take adverse action in reference thereto. In view of the fact that the lease is for a long period of time, and being of the opinion that the government should retain control of property that may be needed for public purposes, I think it expedient for Congress to annul the lease.

Considerable progress has been made upon the foundations of the post office building in the city of New York, and of the post office and independent treasury building in the city of Boston. The supervising architect of the Treasury Department is of the opinion that the walls and roofs of the buildings may be completed during the next year if sufficient appropriations are furnished. The works having been undertaken, I am of opinion that it is economical to make the necessary appropriations for their speedy completion.

During the month of December the department will be prepared to submit a report upon the condition of our commercial marine. That report will show that the navigation interest of the country has not recovered from the losses sustained during the war, and also that efficient measures are necessary for its restoration.

I cannot omit to call the attention of Congress to the inadequacy of the salaries paid to officers in the Treasury Department who exercise discretion, and whose acts bind the government or affect directly its expenditures or revenues. Some of the salaries were fixed when the government was organized, others when new offices were added, and but few of them have been increased recently. It is unquestionably true that persons having equal ability and clothed with similar responsibility receive much larger compensation from individuals and corporations; and although many of the officers now in the public service are likely to continue, from the circumstance that their vocation has led them aside from the ordinary channels of business, yet as an act of justice to them, and in the interest of the government, I earnestly recommend an increase of their pay. Speaking generally, this increase of pay should be extended to revenue officers in the customs service, such as collectors, surveyors, naval officers, and especially to appraisers and examiners in the appraiser's department. Should the recommendation to repeal the laws granting shares of penalties, fines, and forfeitures to public officers be adopted, it will be necessary to increase the salaries of collectors, naval officers, and surveyors at all the principal ports of the country. It is a plain truth that the government has no right to expect

the services of competent men as appraisers and examiners at the present inadequate salaries. In the larger cities they are insufficient for the support of a family, and under such circumstances the government is not without responsibility when it places its officers in such a position that they are compelled to choose between dishonesty on the one hand and penury on the other. The salaries of the assistant treasurers and their principal officers should also be increased, and for substantially the same reasons. It has been found impossible for the last few years to retain the services of the most efficient clerks in the Treasury Department except by additions to their lawful salaries, through an appropriation placed in the hands of the Secretary for that purpose. The distribution of this appropriation is an unpleasant duty for the Secretary, and it cannot be performed without producing jealousies and discontents among the officers of the department. Speaking generally, it may be said that the heads of bureaus, chief clerks, and clerks in charge of divisions, are inadequately compensated for the services they perform. The routine business of the department can be performed in a satisfactory manner by clerks receiving the compensation now provided by law; but men on whose judgment and discretion the government relies for the proper transaction of the business of the country, and whose labors are not limited to the ordinary hours of duty, should be made to feel that they are properly compensated.

There are two changes in the organization of the Treasury Department which I consider important. The first change to which I refer is the creation of a Chief Comptroller of the Treasury, who shall be authorized to control the system of accounting by the several Auditors and Comptrollers, and to whom all appeals shall be made upon questions arising in the accounting offices of the Treasury. The creation of this office, clothed with the powers indicated, will give uniformity to the accounting system, and I trust it will be in the power of the officer appointed to simplify the system and materially reduce the expenses of the department in this particular.

The second change to which I call attention, is, in my opinion, even more important. At present, there are eight divisions in the Secretary's office, whose duties are connected exclusively with the customs revenue system. There is no person, except the Secretary of the Treasury, who is by law authorized to pass finally, or in any way authoritatively, upon questions arising in the administration of the customs revenue laws. At the present time the revenue from customs is as large as the revenue from the excise system. The number of men employed and the field of its operations are nearly as great. It is impossible for the Secretary of the Treasury to give to the various questions that arise in the administration of the system that attention which is essential to the service. The duties of superintending the collection of the customs revenue are so varied, delicate, and important, as to justify and require the exclusive attention of the most competent person whose services can be obtained. The ex-

perience of the present year in the administration of the internal revenue system and the collection of the excise tax, justifies the opinion that the establishment of the office of commissioner of customs revenue, corresponding in powers and position to that of the office of Commissioner of Internal Revenue, and the appointment of a competent commissioner, would render the execution of the customs revenue laws much more efficient and harmonious, while the revenue would probably be increased to the amount of many millions of dollars annually. Nor is it probable that the expenses would be materially greater.

Including interest earned and not paid; and deducting cash on hand, the debt of the United States, on the 1st of March last, was $2,525,463,260 01; and, subject to the same conditions, it was $2,453,559,735 23 on the 1st of the present month, showing a decrease of $71,903,524 78.

This apparent decrease of the public debt is less than the actual decrease. Considerable sums have been paid on account of war and other old claims not previously ascertained, and therefore not included in any debt statement.

The account of March 1, from the necessity of the case, included only the interest accrued *and not then payable;* but, as a matter of fact, there were outstanding and *overdue* interest coupons, and of these several millions have since been paid out of the ordinary revenue. Previous to March 1, no interest account had ever been kept with the several loans. Such measures as were found practicable have since been taken to ascertain the exact condition of these accounts.

The bonds issued by the United States in aid of railways, amounting to $62,625,320, being in the nature of a loan, are not included in the foregoing statement.

During the fiscal year ending June 30, 1869, there was an excess of receipts over expenditures, including interest on the public debt, of $49,453,149 46. Of this excess, $12,992,370 03, as nearly as can now be ascertained, arose previous to March 1, and the remainder, $36,460,779 43, between that time and the 1st day of July. This excess was applied from time to time to the purchase of 5-20 bonds, and the excess of receipts since July 1 has been used in the same manner. These purchases amounted, in the aggregate, on the 30th day of November, to $75,476,800. As a large part of the excess of receipts was realized in coin, sales of gold have been made from time to time, and the proceeds applied to the purchase of bonds. With the exception of the sale of moderate amounts of coin in Chicago, New Orleans, St. Louis, and Baltimore, for the payment of duties, the sales of gold and the purchases of bonds have been made uniformly through the agency of the assistant treasurer at New York, and without any expense to the government, except the comparatively small amount paid for advertising the proposals. The average premium on gold sold since March the 1st has been $32\frac{8}{10}$ per cent., and the average premium paid for bonds has been $16\frac{98}{100}$ per cent. Upon the

basis of the sales of gold and the purchase of bonds, the average price paid for bonds, in coin, has been $88\frac{55}{1000}$ per cent.

The act of February 25, 1862, provided that the coin received for duties upon imported goods should be annually set apart as a sinking fund to the extent of *one per centum* of the entire debt of the United States. In conformity with this requirement, I have purchased bonds to the amount of $20,044,800, and designated them as belonging to the sinking fund. These purchases are a substantial compliance with the statute from the 4th of March last. I have not felt myself authorized or required to make any provision for the time that elapsed after the passage of the act and previous to the commencement of the present administration. With the excess of means at my command I have purchased bonds in addition to those purchased for the sinking fund to the amount of $55,432,000. These are held as a special fund, subject to the action of Congress, and I respectfully recommend that they be added to the sinking fund, and that any future purchases that may be made be so added, until the gross amount shall constitute a fund equal to that which would have been created if there had been no delay in the execution of the law.

The depreciation of the currency is due to two causes—first, an excessive issue; and secondly, to the want of faith in the government; and the extent of the influence of the first-named cause cannot be ascertained until the second is removed substantially. Whenever our credit shall be so much improved at home and abroad that holders of our bonds are disposed to retain them, even when the public mind is excited upon financial subjects, we shall be able to judge more accurately the extent of the overissue of paper money. It is also true that the quantity of currency necessary for the transaction of the business of the country cannot now be fixed accurately. Since the close of the war the wants of the States of the South have increased, and, consequently, a large amount of currency has been withdrawn from other sections to supply the demand there created. The amount necessary for the purposes of the South will steadily increase for the next two years. The construction of the Pacific railroad is likely to result in the substitution of paper for coin by the people on the Pacific coast. It is probable that the demand for paper for that purpose will not be less than thirty millions of dollars. As a consequence, a very large quantity of coin will be withdrawn from circulation, and thus practically the coin will be increased upon the Atlantic coast, and the paper in circulation in the States east of the Rocky Mountains will be materially reduced. These changes will tend to diminish the difference between paper and coin.

The ability of the country to resume specie payments will not be due to any special legislation upon that subject, but to the condition of its industries, and to its financial relations to other countries. These, of course, will be more or less dependent upon the general policy of the government. The war exhausted the country of its material wealth, and

the States of the South were literally impoverished. A necessary condition for the resumption of specie payments was the development of the industry of the nation, both South and North, and the consequent accumulation of the movable products of industry to such an extent that our exports of those products should be equal substantially to our imports. So long as it is necessary to pay for merchandise imported, by the transfer of government bonds or other evidences of indebtedness to other countries, so long it will be impracticable to resume and maintain specie payments. When the products of industry exported shall be equal substantially to the products of other countries imported, there will be no demand for specie for export, except what may arise from the circumstance that our bonds held abroad are sent home, sold in our markets, and the proceeds exported in coin. When the credit of the country shall be fully established in Europe, and there shall be no doubt either of our ability or disposition to meet all our obligations, bonds heretofore, and now to a large extent, held by merchants and bankers, will be transferred to capitalists for permanent investment. When this change shall have taken place, the probability of our securities being sent home under the influence of political or financial disturbances in Europe will be very slight; and when, as a concurring fact, our exports, exclusive of public securities, shall be equal to our imports, specie payments may be resumed without even a temporary embarrassment to the business of the country.

One of the most efficient means of strengthening the country in its financial relations with other countries is the development of our commercial marine. The returns show that a very large amount of the foreign trade is in English hands. We are not only thus dependent upon a rival country for the performance of the business which should be in the hands of our own people, but our ability to maintain specie payments is materially diminished. If the entire foreign trade of the country, both of exports and imports, were carried on in American ships, the earnings would not be less than seventy-five millions of dollars a year. At present the freights of the foreign trade in American ships do not exceed twenty-eight millions of dollars. Were the trade exclusively in American hands, a large part of this difference of forty-seven millions would be due to citizens of the United States, and payable in other countries. This amount would be thus added to our ability to pay for goods imported from those countries. If, for example, an American citizen purchase in New York a thousand barrels of flour for six thousand dollars, and export it to Liverpool in an American vessel, and it is there sold for seven thousand dollars, a bill of exchange may be drawn against the proceeds, and an invoice of goods of the value of seven thousand dollars purchased in England entirely liquidated, although at the custom-house at New York there would be an apparent balance against the country of one thousand dollars. But if, on the other hand, the thousand barrels of flour are

exported in a British vessel, the proceeds of the flour realized in New York, and which can be applied to the payment of goods bought in England, will be only six thousand dollars, and there will remain an actual balance against the country of a thousand dollars. This familiar example shows the importance of re-establishing our commercial supremacy upon the ocean. And I deem it, therefore, essential to our prosperity that the shipping interest of the country be fostered, not only as a nursery for seamen, but also as an essential agency in enabling the government to institute and maintain specie payments. It is an interest also, which, in its development, is as important to the States and people remote from the seacoast as it is to the maritime sections. Every addition to our facilities for the export of the products of the interior is as advantageous to the producers as to the merchants and ship-builders of the coast.

While I do not anticipate that it will be necessary to delay resumption until our proper commercial position is regained, I am satisfied that the development of the navigation and ship-building interests will improve the credit and rapidly augment the wealth of the country. The suggestions that I have made indicate my opinion that it will not be wise to resume specie payments while so large a part of the interest-bearing debt of the country is represented by five-twenty bonds and held by European merchants, bankers, and manufacturers. Questions that have been raised in regard to the nature of the obligation assumed by the government in the issue of these bonds have undoubtedly deterred many persons from purchasing them as a permanent investment, and, consequently, they are largely held in this country and in Europe for speculative purposes, by persons who design to put them upon the market whenever the advance shall furnish a sufficient inducement, or when political or financial disturbances may create a demand for money for other purposes. It is probable that from seven to nine hundred millions of these bonds are now held in Europe, and, to a considerable extent, by persons who will dispose of them under the influences to which I have referred. Such a panic as existed in Europe in 1866, at the opening of the Austrian and Prussian war, would be likely to induce the return of a sufficient amount to this country for sale to embarrass business, and, in case of resumption, to cause the suspension of the banks. It is, therefore, in my judgment, essential that the larger part of the five-twenty bonds be withdrawn, and that other bonds be substituted in their place, issued upon terms and conditions which admit of no doubt. In fine, the practical question is not merely the resumption of specie payments—as a measure by itself it is not difficult—but the problem is, to resume under such circumstances that the position can be maintained, not only in times of tranquillity, but also in periods of excitement and peril. Our course, it seems to me, is plain. Every measure of the government bearing upon the subject should tend to appreciate the value of our paper currency. It is probable that some decrease in the volume of paper will

ultimately be necessary, and I, therefore, respectfully suggest that the Secretary of the Treasury be clothed with authority to reduce the circulation of United States notes in an amount not exceeding two millions of dollars in any one month. Thus will the country be brought, gradually it may be, and yet without disaster, into a condition when the resumption of specie payments will be easy if not unavoidable.

On the 1st of December, 1869, the principal of the public debt of the United States, not deducting bonds and cash on hand, amounted to $2,605,286,789 82. Of this amount the sum of $356,113,258 50 is represented by United States notes not bearing interest. The larger part of this is needed for circulation, but the amount can be reduced from the ordinary revenue of the country if Congress shall consider it expedient to make provision for such reduction. The fractional currency in circulation was $38,885,564 68, and there is no occasion for any legislation in reference to this item of the public debt. There were outstanding, also, certificates for gold deposited in the treasury to the amount of $36,862,940. These certificates are redeemable on presentation. These three items amount in the aggregate to $431,861,763 18, and in making provision for the public debt they are not necessarily to be considered.

Of the loan of January 1, 1861, the sum of $7,022,000 is outstanding, and payable on the 1st of January, 1871. The loan of 1858, of $20,000,000, is payable in 1873. The bonds known as ten-forty bonds, amounting to $194,567,300, are not payable until 1874. The six per cent. bonds, payable in 1881, amount to $283,677,600. As the bonds known as eighty-ones and ten-forties, amounting in the aggregate to $478,244,900, are not payable and cannot be paid previous to 1874 and 1881, it is unnecessary to consider them in making provision for a new loan. The five-twenty bonds, amounting in the aggregate to $1,602,671,100, are either redeemable or will soon become redeemable, and it is to this class of the public debt, and to this class alone, that attention should be directed.

Of this amount the sum of $75,477,800 has been purchased since March last, and the bonds are now held by the government. Before any measure for funding the five-twenty bonds can be consummated the government will be able to purchase at least $75,000,000 more. There will then remain, on the 1st of July next, about $1,450,000,000 of the five-twenty bonds in the hands of the public creditors. Of the entire indebtedness of the United States, only the unimportant sum of $27,000,000 will be due and payable previous to 1874.

Under these circumstances it does not seem to me to be wise to authorize the funding of the whole amount of the five-twenty bonds, which, as is now anticipated, will be outstanding on the 1st of July next, but that $250,000,000, at least, should be suffered to remain either for purchase or redemption previous to 1874. Should the sum of $250,000,000 be left for that purpose, the entire public debt would be in a condition to be

easily redeemed. Between 1874 and 1881 the ten-forty bonds could be paid, and provision also made for the redemption of the bonds which will be payable in the year 1881. It may be wise to reduce the proposed loan to $1,000,000,000, which would then leave for payment previous to 1881 the sum of about $670,000,000, or hardly more than $60,000,000 a year. Assuming that the proposed loan will be for an amount not exceeding $1,200,000,000, I recommend that it be offered in three classes, of $400,000,000 each: the first class of $400,000,000 to be payable in fifteen years, and to be paid in twenty years; the second class of $400,000,000 to be payable in twenty years, and to be paid in twenty-five years; the third class of $400,000,000 to be payable in twenty-five years, and to be paid in thirty years.

The essential conditions of the new loan appear to me to be these:

1st. That the principal and interest shall be made payable in coin.

2d. That the bonds known as the five-twenty bonds shall be received in exchange for the new bonds.

3d. That the principal be payable in this country, and the interest payable either in the United States or in Europe, as the subscribers to the loan may desire.

4th. That the rate of interest shall not exceed 4½ per cent. per annum.

5th. That the subscribers in Europe shall receive their interest at London, Paris, Berlin, or Frankfort, as they may elect.

6th. That the bonds, both principal and interest, shall be free from all taxes, deductions, or abatements of any sort, unless it shall be thought wise to subject citizens of the United States to such tax upon income from the bonds as is imposed by the laws of the United States upon income derived from other money investments.

There are two reasons, and each seems to me to be a controlling reason, why the bonds of the United States should be exempt from State and local taxes. If not so exempt, the amount of the taxes imposed by the local authorities will be added to the interest the government will be required to pay, and thus the nation will be compelled to provide for taxes imposed by the local authorities.

Secondly. Inasmuch as the ability to borrow money may, under some circumstances, be essential to the preservation of the government, the power should not, even in times of peace and prosperity, be qualified by any concession to the States of the right to tax the means by which the national government is maintained. The right to use its lawful powers free of any condition, restriction, or claim of another, is an essential condition of sovereignty, and the national government should never surrender or qualify its power in this particular.

In offering the new loan, citizens and subjects of other governments should receive the strongest assurance that the interest and principal are to be paid in coin, according to the terms of the bonds issued, without any deduction or abatement whatsoever.

In order to avoid the necessity of employing agents for the negotia-

tion of the loan, I respectfully recommend that a liberal commission be allowed to subscribers, and that those who first subscribe be permitted to select the class of bonds in which their subscriptions respectively shall be made. I further recommend, in connection with the proposed loan, that the banks established under "the act to provide a national currency" be required to substitute the bonds that may be issued under the proposed loan act for those now deposited as security for the redemption of their bills. Should any bank be unwilling to accept the new condition, provision should be made for the surrender of its charter, and authority given for the organization of new banks to supply the deficiency thus created.

An essential condition to the success of the proposed new loan is the continuance of the present revenue system. A chief means by which the holders of the five-twenty bonds can be induced to surrender them and receive a bond upon longer time and at a lower rate of interest, is the certainty furnished by the magnitude of the national revenue that these bonds are soon to be redeemed. We must be prepared to offer them the alternative either of accepting the new bond at a lower rate of interest, or payment of the principal of the existing bonds. When the five-twenty bonds shall have been funded to the amount of $1,000,000,000 or $1,200,000,000, the revenues can be reduced materially, and yet sufficient sums be raised to meet the ordinary expenses of the government, to pay the interest on the public debt, and also to pay $25,000,000 to $50,000,000 of the principal annually.

Should our success in negotiating a new loan be equal to my expectations, based upon the fact that the ability and disposition of the people of the United States to pay the public debt are sufficient to justify us in assuming that the bonds of the United States will command the highest rates in the markets of the world, we shall then be in a condition to enter upon the work of reducing taxation at the commencement of the next session of Congress.

On the 30th of June, 1868, the amount of outstanding three per cent. certificates and compound-interest notes convertible into three per cent. certificates was $71,604,890. On the 30th of June, 1869, the amount outstanding was $54,991,410, showing a reduction of $16,613,480 in that form of indebtedness.

On the 1st of December, 1869, the amount outstanding was still further reduced to $49,716,150, showing a total reduction, in seventeen months, of $21,888,740.

The three per cent. certificates are a substitute, to a considerable extent, for United States notes, being largely held by the banks as a portion of their reserve, and thus indirectly, though not to their full nominal value, they swell the volume of currency.

I recommend that provision be made for the redemption of the three per cent. certificates within a reasonable time; and, as a compensating measure for the reduction in the amount of currency which would thus be caused, that authority be given to grant circulation to banks in the

States where the banking capital is less than the share to which they would be entitled, to an amount not exceeding thirty-five millions of dollars in the aggregate. The redemption of the three per cent. certificates and the additions to the banking capital might be so arranged as not to produce a serious disturbance in the finances or business of the country, while additional banking capital would be supplied to the sections now in need of it, and this without any increase of the volume of circulation.

There are two evils in the present banking system which require remedy by prompt and efficient legislation. The first is the practice on the part of banks of allowing interest upon deposits. The effect of this practice is, that moneys in the hands of individuals which otherwise might be loaned for regular mercantile and other business purposes are diverted into the custody of banks, upon the idea that, if the security is not better, payment can be obtained at a moment's notice. Country banks, and others remote from the large centers of trade, having received money on deposit for which they pay interest, are anxious to transfer such funds to other banks from which they will receive an equal or large rate of interest in return. They are stimulated also by the desire to place their funds where they can be at all times commanded. Thus influenced, large sums are placed on deposit with banks in the cities, especially in the city of New York, which is the great center of trade and finance for the Atlantic coast. In the ordinary course of trade the currency of the country tends rapidly to the cities, and it is unwise to stimulate this tendency by artificial means.

But the evil does not end with the impoverishment of the country. As the banks in the cities may be called upon at any moment to respond to the drafts of their depositors, they decline to make loans representing such funds, upon commercial paper payable on time, but insist upon making *call loans*, as they are termed, with government bonds or other obligations pledged as collateral security. Merchants generally will not borrow money in large sums payable upon demand. The consequence is that the moneys thus accumulated in the city banks are loaned to persons engaged in speculative pursuits. The extent of this evil is seen in the fact that, of the bank loans in the city of New York in October, 1868, $98,000,000 were upon commercial paper, and $68,000,000 upon demand, with a pledge of collaterals; and in October, 1869, $99,000,000 were upon commercial paper, and $59,000,000 upon demand. In the former year, 41 per cent., and in the latter year, 37 per cent., of the loans made by the New York banks were upon demand.

A further result is seen in the fact that parties borrowing money upon commercial paper for legitimate commercial purposes, pay from three to six per cent. additional interest per annnm, as compared with persons who borrow money for speculative purposes. I therefore respectfully recommend that a law be passed prohibiting absolutely the payment of interest by banks upon deposits, and limiting also their loans upon collaterals to an amount not exceeding ten per cent. of their capital.

I am satisfied also that the practice of certifying checks, even when funds are in the bank to the credit of the drawer of the check, is fraught with evil, and that it ought to be entirely prohibited.

The following statement exhibits the receipts and expenditures for the fiscal year ending June 30, 1869:

RECEIPTS.

Customs		$180,048,426 63
Internal revenue		158,356,460 86
Lands		4,020,344 34
Direct tax		765,685 61
Miscellaneous sources		27,752,829 77
Total, exclusive of loans		370,943,747 21

EXPENDITURES.

Civil service and miscellaneous	$56,474,061 53	
Pensions and Indians	35,519,544 84	
War Department	78,501,990 61	
Navy Department	20,000,757 97	
Interest on the public debt	130,694,242 80	
Premium on 7 3-10 United States treasury notes	300,000 00	
Total, exclusive of loans		321,490,597 75
Receipts in excess of expenditures		49,453,149 46

The following statement exhibits the receipts and expenditures for the quarter ending September 30, 1869:

RECEIPTS.

Customs		$52,598,921 86
Internal revenue		47,926,352 51
Lands		893,864 08
Miscellaneous sources		7,412,483 57
Total, exclusive of loans		108,831,622 02

EXPENDITURES,

after deducting the amount of repayments by disbursing officers and others:

Civil service and miscellaneous	$15,102,202 05	
Indians and pensions	13,547,942 79	
War Department	13,595,468 05	
Navy Department	5,782,630 96	
Interest on the public debt	37,452,270 74	
Total, exclusive of loans		85,480,514 59
Receipts in excess of expenditures		23,351,107 43

The estimated receipts and expenditures for the three remaining quarters of the fiscal year ending June 30, 1870, are as follows:

RECEIPTS.

Customs	$135,000,000 00
Internal revenue	127,000,000 00
Lands	4,000,000 00
Miscellaneous sources	20,000,000 00
Total	286,000,000 00

EXPENDITURES.

Civil service and miscellaneous	$40,000,000 00	
Pensions and Indians	21,000,000 00	
War Department	40,500,000 00	
Navy Department	14,000,000 00	
Interest on the public debt	93,750,000 00	
Total		209,250,000 00
Estimated receipts in excess of expenditures		76,750,000 00

Estimated receipts and expenditures, based upon existing laws, for the fiscal year ending June 30, 1871:

RECEIPTS.

Customs	$185,000,000 00
Internal revenue	175,000,000 00
Lands	5,000,000 00
Miscellaneous sources	28,000,000 00
Total	393,000,000 00

EXPENDITURES.

Civil service and miscellaneous	$60,000,000 00	
Pensions and Indians	36,000,000 00	
War Department	50,000,000 00	
Navy Department	18,000,000 00	
Interest on the public debt	127,000,000 00	
Total		291,000,000 00
Estimated receipts in excess of expenditures		102,000,000 00

The foregoing estimates of receipts are made upon the assumption that the laws now in force relating to customs and internal revenue will not be so changed as to materially affect the revenues, and the estimates of expenditures are based upon the expectation that no extraordinary appropriations will be made.

GEO. S. BOUTWELL,
Secretary of the Treasury.

Hon. JAMES G. BLAINE,
Speaker of the House of Representatives.

Statement of the indebtedness of

	Acts authorizing loans, and synopsis of same.
Acts of July 21, 1841, and April 15, 1842.	Authorized a loan of $12,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at the will of the Secretary, after six months' notice, or at any time after three years from January 1, 1842. The act of April 15, 1842, authorized the loan of an additional sum of $5,000,000, and made the amount obtained on the loan after the passage of this act reimbursable after six months' notice, or at any time not exceeding twenty years from January 1, 1843. This loan was made for the purpose of redeeming outstanding treasury notes, and to defray any of the public expenses.
Act of Jan. 28, 1847...	Authorized the issue of $23,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, with authority to borrow any portion of the amount, and issue bonds therefor, bearing interest at a rate not exceeding 6 per cent., and redeemable after December 31, 1867. The 13th section authorized the funding of these notes into bonds of the same description. The act limited the amount to be borrowed or issued in treasury notes and funded as aforesaid to $23,000,000, but authorized the funding of treasury notes issued under former acts beyond that amount. The excess of the $23,000,000 is made up of treasury notes funded under the 14th section.
Act of March 31, 1848	Authorized a loan of $16,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at any time after twenty years from July 1, 1848. Authority was given the Secretary to purchase the stock at any time.
Act of Sept. 9, 1850...	Authorized the issue of $10,000,000 in bonds, bearing 5 per cent. interest, and redeemable at the end of fourteen years, to indemnify the State of Texas for her relinquishment of all claims upon the United States for liability of the debts of Texas, and for compensation for the surrender to the United States of her ships, forts, arsenals, custom-houses, &c., which became the property of the United States at the time of annexation.
Old funded and unfunded debts.	Consisting of unclaimed dividends upon stocks issued before the year 1800, and those issued during the war of 1812.
Acts prior to 1857....	Different issues of treasury notes.....
Act of Dec. 23, 1857..	Authorized an issue of $20,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent., per annum, and receivable in payment of all public ducs, and to be redeemed after the expiration of one year from date of said notes.
Act of June 14, 1858..	Authorized a loan of $20,000,000, bearing interest at a rate not exceeding 5 per cent. per annum, and reimbursable at the option of the government at any time after the expiration of fifteen years from January 1, 1859.
Act of June 22, 1860..	Authorized a loan of $21,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, and not less than ten years, for the redemption of outstanding treasury notes, and for no other purpose.
Act of Dec. 17, 1860...	Authorized an issue of $10,000,000 in treasury notes, to be redeemed after the expiration of one year from the date of issue, and bearing such a rate of interest as may be offered by the lowest bidders. Authority was given to issue these notes in payment of warrants in favor of public creditors, at their par value, bearing 6 per cent. interest per annum.
Act of Feb. 8, 1861....	Authorized a loan of $25,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, nor less than ten years. This loan was made for the payment of the current expenses, and was to be awarded to the most favorable bidders.
Act of March 2, 1861.	Authorized a loan of $10,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable after the expiration of ten years from July 1, 1861. In case proposals for the loan were not acceptable, authority was given to issue the whole amount in treasury notes bearing interest at a rate not exceeding six per cent. per annum. Authority was also given to substitute treasury notes for the whole or any part of the loans, for which the Secretary was by law authorized to contract and issue bonds at the time of the passage of this act, and such treasury notes were to be made receivable in payment of all public dues, and redeemable at any time within two years from March 2, 1861.
Act of March 2, 1861.	Authorized an issue, should the Secretary of the Treasury deem it expedient, of $2,800,000 in coupon bonds, bearing interest at the rate of 6 per cent. per annum, and redeemable in twenty years, for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities during the years 1855 and 1856.
Acts of July 17, 1861, and August 5, 1861.	Authorized a loan of $250,000,000, for which could be issued bonds bearing interest at a rate not exceeding 7 per cent. per annum, irredeemable for twenty years, and after that redeemable at the pleasure of the United States; treasury notes bearing interest at the rate of 7.30 per cent. per annum, payable three years after date, and United States notes without interest, payable on demand, to the extent of $50,000,000, (increased by act of February 12, 1862, to $60,000,000,) to bonds and treasury notes to be issued in such proportions of each as the Secretary may deem advisable. The supplementary act of August 5, 1861, authorized an issue of bonds bearing 6 per cent. interest

the United States, June 30, 1869.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Loan of 1842...	20 years	After Dec. 31, 1862.	6 per ct. per annum.	Par..	$17,000,000	$8,000,000	$6,000 00
Loan of 1847...	20 years	After Dec. 31, 1867.	6 per cent. per annum.	Par..	23,000,000	28,207,000	26,150 00
Loan of 1848...	20 years	After July 1, 1868.	6 per cent. per annum.	Par..	16,000,000	16,000,000	69,850 00
Texas indem'ty	15 years	After Dec. 31, 1864.	5 per cent. per annum.	Par..	10,000,000	5,000,000	242,000 00
Old funded debt	Demand.	On demand	5 and 6 per ct.	Par..	.....	.....	113,915 48
Treasury notes.	.....	On demand.. ..	1 m. to 6 p. ct.	Par..	.....	.....	104,511 64
Treasury notes.	1 year..	1 year after date	5 to 5½ per ct.	Par..	20,000,000	.....	2,400 00
Loan of 1858...	15 years	Dec. 31, 1873....	5 per cent. per annum.	Par..	20,000,000	20,000,000	20,000,000 00
Loan of 1860...	10 years	After Dec. 31, 1870.	5 per cent. per annum.	Par..	21,000,000	7,022,000	7,022,000 00
Treasury notes.	1 year..	1 year after date	6 and 12 per ct. per annum.	Par..	10,000,000	10,000,000	.....
Loan of Feb. 8, 1861.	10 or 20 years.	After June 1, 1871.	6 per cent. per annum.	Par..	25,000,000	18,415,000	18,415,000 00
Treas'y notes	2 years.	2 years after date.	.....	.....	22,468,100	22,468,100	3,300 00
			6 per cent. per annum.	Par..			
	60 days	60 days after date.	.....	.....	12,896,350	12,896,350	
Oregon war....	20 years	After July 1, '81	6 per cent. per annum.	Par..	2,800,000	1,090,850	945,000 00
20-year sixes...	20 years	After June 30, '81	6 per ct. p. an.	Par..	.....	50,000,000	50,000,000 00
7.30 notes ..... (two issues.)	3 yrs.	After Aug. 18, '64	7.30 per ct. p. annum.	Par..	.....	139,999,750	139,317,500 00
		After Sept. 30, '64					
Demand notes..	Payable on demand.	Demand.	None	.....	.....	60,000,000	123,739 25

Statement of the indebtedness of

Acts authorizing loans, and synopsis of same.	
Acts of July 17, 1861, and August 5, 1861 —*Continued.*	per annum, and payable at the pleasure of the United States after twenty years from date, which may be issued in exchange for 7.30 treasury notes, but no such bonds to be issued for a less sum than $500; and the whole amount of such bonds not to exceed the whole amount of 7.30 treasury notes issued.
Act of Feb. 25, 1862...	Authorized the issue of $500,000,000 in 6 per cent. bonds, redeemable after five years, and payable twenty years from date, which may be exchanged for United States notes. Also, on
June 30, 1864..... January 28, 1865....	Authorized the issue of not over $11,000,000 additional of similar bonds, to meet subscriptions already made and paid for. On hand unsold in the United States or Europe.
Act of Feb. 25, 1862...	Authorized the issue of $150,000,000 in legal-tender U. S. notes, $50,000,000 of which to be in lieu of demand notes issued under act of July 17, 1861.
Act of July 11, 1862..	Authorized an additional issue of $150,000,000 legal-tender notes, $35,000,000 of which might be in denominations less than five dollars; $50,000,000 of this issue to be reserved to pay temporary loans promptly in case of emergency.
Resolution of Congress, January 17, 1863.	Authorized the issue of $100,000,000 in United States notes for the immediate payment of the army and navy, such notes to be a part of the amount provided for in any bill that may hereafter be passed by this Congress. (The amount in this resolution is included in act of March 3, 1863.)
Act of March 3, 1863.	A further issue of $150,000,000 in United States notes, for the purpose of converting the Treasury notes which may be issued under this act, and for no other purpose. And a further issue, if necessary, for the payment of the army and navy, and other creditors of the government, of $150,000,000 in United States notes, which amount includes the $100,000,000 authorized by the joint resolution of Congress, January 17, 1863.
Act of April 12, 1866..	*Provided*, That of the United States notes, not more than ten millions of dollars may be retired and cancelled within six months from the passage of this act, and thereafter not more than four millions of dollars in any one month: *And provided further*, That the act to which this is an amendment shall continue in full force in all its provisions, except as modified by this act.
Act of Feb. 25, 1862...	Authorized a temporary loan of $25,000,000 in United States notes, for not less than thirty days, payable after ten days' notice, at 5 per cent. interest per annum. (This was increased to $100,000,000 by the following acts.)
March 17, 1862.....	Authorized an increase of temporary loans of $25,000,000, bearing interest at a rate not exceeding 5 per cent. per annum.
July 11, 1862.....	Authorized a further increase of temporary loans of $50,000,000, making the whole amount authorized $100,000,000.
Act of June 30, 1864..	Authorized the increase of temporary loans to not exceeding $150,000,000, at a rate not exceeding 6 per cent.
Act of March 3, 1863.	Authorized a loan of $300,000,000 for this, and $600,000,000 for the next fiscal year, for which could be issued bonds running not less than ten, nor more than forty years, principal and interest payable in coin, bearing interest at a rate not exceeding 6 per cent. per annum, payable in bonds not exceeding $100 annually, and on all others semi-annually, the whole amount of bonds, treasury notes, and United States notes, issued under this act, not to exceed
Act of June 30, 1864..	the sum of $900,000,000. And so much of this act as limits the loan to the current fiscal year is repealed by act of June 30, 1864, which also repeals the authority to borrow money conferred by section 1, except so far as it may affect $75,000,000 of bonds already advertised.
Act of March 3, 1863..	And treasury notes to the amount of $400,000,000, not exceeding three years to run, with interest at not over 6 per cent. per annum, principal and interest payable in lawful money, which may be made a legal-tender for their face value, excluding interest or convertible into United States notes. Secretary may receive gold on deposit and issue certificates therefor, in sums not less than twenty dollars.
Act of March 3, 1864..	Authorizes the issue of bonds not exceeding $200,000,000, bearing date March 1, 1864, or any subsequent period, redeemable at the pleasure of the government after any period not less than five years, and payable at any period not more than forty years from date, in coin, bearing interest not exceeding 6 per cent. yearly, payable on bonds not over one hundred dollars annually, and on all other bonds semi-annually, in coin.
Act of March 1, 1862..	Authorized an issue of certificates of indebtedness, payable one year from date, in settlement of audited claims against the government. Interest 6 per cent. per annum, payable in coin; and by
Act of March 3, 1863..	Payable in lawful currency on those issued after that date. Amount of issue not specified.
Act of July 17, 1862 ..	Authorized an issue of notes of the fractional parts of one dollar, receivable in payment of all dues, except customs, less than five dollars, and exchangeable for United States notes in sums not less than five dollars. Amount of issue not specified.
Act of March 3, 1863..	Authorized an issue not exceeding $50,000,000 in fractional currency, (in lieu of postage or other stamps), exchangeable for United States notes in sums not less than three dollars, and receivable for any dues to the United States less

the United States, &c—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
20-year sixes...	20 years	After June 30, 1881.	6 per cent. per annum.	Par..	Exchange'ble for 7.30 notes.	.....	$34, 900 00
Five-twenties..	5 or 20 years.	After April 30, 1867.	6 per cent....	Par..	$515, 000, 000	$514, 771, 600	514, 771, 600 00
United States notes, new issue.	.....	.....	None.....	Par..	450, 000, 000	.....	356, 000, 000 00
Temp'y loan .	Not less than 30 days.	After 10 days notice.	4, 5, and 6 per cent.	Par..	150, 000, 000	.....	186, 310 00
Loan of 1863 ..	.....	After June 30, 1881.	6 per cent....	Pre'm 4.13 p. cent.	75, 000, 000	75, 000, 000	75, 000, 000 00
Treasury notes.	2 years. 1 year..	2 years after date 1 year after date	5 per cent.... 5 per cent....	Par..	400, 000, 000	211, 000, 000	347, 772 00
Gold certificates	.....	On demand	.....	.....	Not specified	.....	30, 489, 640 00
Ten-forties	10 or 40 years.	After Feb. 28, 1874.	5 per cent....	Par..	200, 000, 000	196, 117, 300	194, 567, 300 00
Five-twenties..	5 or 20 years.	After Oct. 31, 1869.	6 per cent....	Par..	.....	.....	3, 882, 500 00
Certificates of indebtedness.	1 year..	1 year after date	6 per cent....	Par..	Not specified	.....	12, 000 00
Postal currency	.....	.....	.....	.....	Not specified	.....	4, 605, 708 52

Statement of the indebtedness of

Acts authorizing loans, and synopsis of same.	
Act of March 3, 1863—*Continued.*	than five dollars, except duties on imports. The whole amount issued, including postage and other stamps issued as currency, not to exceed $50,000,000. Authority was given to prepare it in the Treasury Department, under the supervision of the Secretary.
Act of June 30, 1864..	Authorized issue in lieu of the issue under acts of July 17, 1862, and March 3, 1863, the whole amount outstanding under all these acts not to exceed $50,000,000.
Act of June 30, 1864..	Authorized the issue of $400,000,000 of bonds redeemable at the pleasure of the government after any period not less than five nor more than thirty years, or, if deemed expedient, made payable at any period not more than forty years from date. And said bonds shall bear an annual interest not exceeding six per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twenties, remaining unsold, on such terms as he may deem most advisable, for lawful money of the United States, or, at his discretion, for treasury notes, certificates of indebtedness, or certificates of deposit, issued under any act of Congress.
Act of March 3, 1863..	Authorizes an issue of treasury notes, not exceeding three years to run, interest at not over six per cent. per annum, principal and interest payable in lawful money.
Act of June 30, 1864..	Also authorizes the issue of and in lieu of an equal amount of bonds authorized by the first section, and as a part of said loan, not exceeding $200,000,000 in treasury notes of any denomination not less than $10, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of 7 3-10 per annum, payable in lawful money at maturity, or, at the discretion of the Secretary, semi-annually; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal-tender to the same extent as United States notes, for their face value, excluding interest, and may be paid to any creditor of the United States, at their face value, excluding interest, or to any creditor willing to receive them at par, including interest; and any treasury notes issued under the authority of this act may be made convertible, at the discretion of the Secretary of the Treasury, into any bonds issued under the authority of this act, and the Secretary may redeem and cause to be cancelled and destroyed any treasury notes or United States notes heretofore issued under authority of previous acts of Congress, and substitute in lieu thereof an equal amount of treasury notes, such as are authorized by this act, or of other United States notes; nor shall any treasury note bearing interest issued under this act be a legal-tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated or intended to circulate as money.
Act of Jan. 28, 1865...	Whole amount may be issued in bonds, or treasury notes, at the discretion of the Secretary.
Act of March 3, 1865..	Authorized an issue of $600,000,000 in bonds or treasury notes; bonds may be made payable at any period not more than forty years from the date of issue, or may be made redeemable at the pleasure of the government, at or after any period not less than five years nor more than forty years from date, or may be made redeemable and payable as aforesaid, as may be expressed upon their face, and so much thereof as may be issued in treasury notes may be made convertible into any bonds authorized by this act, and be of such denominations not less than fifty dollars, and bear such dates, and be made redeemable or payable at such periods as the Secretary of the Treasury may deem expedient. The interest on the bonds payable semi-annually, or annually, or at maturity thereof; and the principal or interest, or both, be made payable in coin or other lawful money; if in coin, not to exceed 6 per cent. per annum; when not payable in coin, not to exceed 7 3-10 per cent. per annum. Rate and character to be expressed on bonds or treasury notes.
Act of April 12, 1866, amendment to act of March 3, 1865.	Authorizes the Secretary of the Treasury, at his discretion, to receive any treasury notes or other obligations issued under any act of Congress, whether bearing interest or not, in exchange for any description of bonds authorized by the act to which this is an amendment; and also to dispose of any description of bonds authorized by said act, either in the United States or elsewhere, to such an amount, in such a manner, and at such rates as he may think advisable, for lawful money of the United States, or for any treasury notes, certificates of indebtedness, or certificates of deposit, or other representatives of value, which have been or which may be issued under any act of Congress, the proceeds thereof to be used only for retiring treasury notes or other obligations issued under any act of Congress; but nothing herein contained shall be construed to authorize any increase of the public debt.
Acts of July 1, 1862, and July 2, 1864.	Bonds issued to the Union Pacific Railroad Company in accordance with these acts.
Act of March 2, 1867..	For the purpose of redeeming and retiring any compound interest notes outstanding, the Secretary of the Treasury is authorized and directed to issue temporary loan certificates in the manner prescribed by section four of the

the United States, &c.—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Fractional currency.	.....	.....	.....	Par..	$500, 000, 000	.....	$27, 508, 928 84
Five-twenties..	5 or 20 years.	After Oct. 31, 1869.	6 per cent....	.....	.....	.....	125, 561, 300 00
Treasury notes.	3 years.	3 years after date	6 p. ct. comp. interest.	Par..	.....	$17, 250, 000	.....
Treasury notes.	3 years.	3 years after date	6 p. ct. comp. interest.	.....	Substitute redeemed 5 per cent. notes.	177, 045, 770	2, 871, 410 00
Treasury notes.	3 years.	3 years after date	6 p. ct. comp. interest.	.....	.....	22, 728, 390	
.....	.....	.....	.....	.....	400, 000, 000	.....	.....
7.30 treasury notes.	3 years.	3 years after Aug. 15, 1864.	7.30 per cent.	Par..	.....	234, 400, 000	.....
7.30 treasury notes, three issues.	3 years.	After Aug. 14, '67 After June 14, '68 After July 14, '68	7 3-10 per cent	Par..	600, 000, 000	.....	1, 166, 500 00
Five-twenties..	5 or 20 years.	After Oct. 31, 1870.	6 per cent....	Par..	.....	.....	203, 327, 250 00
Five-twenties..	5 or 20 years.	After June 30, 1870.	6 per cent....	Par..	.....	.....	332, 998, 950 00
Five-twenties	5 or 20 years.	After June 30, 1872.	6 per cent....	Par..	.....	.....	379, 582, 850 00
Five-twenties..	5 or 20 years.	After June 30, 1873.	6 per cent....	Par..	.....	.....	42, 539, 350 00
Union Pacific R. R. Co. bonds.	30 years	After Jan. 15, 1895.	6 per cent....	Par..	.....	.....	58, 638, 320 00

Statement of the indebtedness of

	Acts authorizing loans, and synopsis of same.
Act of March 2, 1867—*Continued.*	act entitled "An act to authorize the issue of United States notes and for the redemption or funding thereof, and for funding the floating debt of the United States," approved February twenty-fifth, eighteen hundred and sixty-two, bearing interest at a rate not exceeding 3 per centum per annum, principal and interest payable in lawful money on demand; and said certificates of temporary loan may constitute and be held by any national bank holding or owning the same, as a part of the reserve provided for in sections thirty-one and thirty-two of the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June three, eighteen hundred and sixty-four: *Provided*, That not less than two-fifths of the entire reserve of such bank shall consist of lawful money of the United States: *And provided further*, That the amount of such temporary certificates at any time outstanding shall not exceed fifty millions of dollars.
Act of July 25, 1868...	Twenty-five millions additional.
Act of July 23, 1868...	United States moiety of proceeds of prizes.....

the United States, &c.—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
3 per ct. certif's	.....	On demand	3 per cent....	Par..	$75, 000, 000	$84, 605, 000	$52, 120, 000 00
Navy pension fund.	Indefinite.	Indefinite.....	3 per cent....	Par..	Indefinite. ..	14, 000, 000	14, 000, 000 00
							2,656,603,955 73

APPENDIX.

Statement of the receipts and expenditures of the United States for the quarter ending September 30, 1869.

RECEIPTS.

Customs		$52,598,921 86
Lands		893,864 08
Internal revenue		47,926,352 51
Miscellaneous		7,412,483 57
Total receipts, exclusive of loans, &c		108,831,622 02

LOANS, ETC.

Six per cent. 20 year bonds, act July 17, 1861	$200 00	
United States notes, act February 25, 1862	17,662,362 00	
Fractional currency, act March 3, 1863	4,167,300 00	
Certificates of gold coin deposits, act March 3, 1863	19,495,020 00	
Six per cent. 5-20 year bonds, act March 3, 1865	6,100 00	
Three per cent. certificates, act March 2, 1867	135,000 00	
		41,465,982 00
Total receipts		150,297,604 02

EXPENDITURES.

Civil, foreign intercourse, and miscellaneous	$15,102,202 05	
Interior, (Pensions and Indians)	13,547,942 79	
War	13,595,468 05	
Navy	5,782,630 96	
Interest on the public debt	37,452,270 74	
		$85,480,514 59
Premium on purchase of bonds on account sinking fund	1,308,028 03	
Premium on purchase of bonds awaiting action Congress	6,450,970 92	
Sinking fund, interest account	212,254 06	
Special bond purchase, interest account	351,538 76	
Purchase of bonds on account of sinking fund	7,000,000 00	
Special purchase of bonds awaiting action of Congress	34,000,000 00	
		49,322,791 77
Total expenditures, exclusive of principal of public debt		134,803,306 36

PRINCIPAL OF PUBLIC DEBT.

Redemption of bounty-land stock, act February 11, 1847	$100 00	
Redemption of United States stock, loan of 1847	16,500 00	
Redemption of United States stock, loan of 1848	21,300 00	
Redemption of Texan indemnity stock, act Sept. 9, 1850	10,000 00	
Redemption of treasury notes, act March 2, 1861	350 00	
Redemption of 7 $\frac{3}{10}$ 3-year coupon bonds, act July 17, 1861	1,050 00	
Redemption of treasury notes, act July 17, 1861	9,095 75	
Redemption of treasury notes, act February 25, 1862	17,662,362 00	
Reimbursement of temporary loan, act February 25, 1862	3,500 00	
Redemption of fractional currency, act March 3, 1863	3,356,842 90	
Redemption of 1 year five per cent. interest-bearing treasury notes, act March 3, 1863	15,750 00	
Redemption of 2 years five per cent. interest-bearing treasury notes, act of March 3, 1863	9,700 00	
Redemption of gold certificates, act March 3, 1863	27,769,540 00	
Redemption of 3 years six per cent. compound interest notes, act March 3, 1863	250,640 00	
Redemption of 3 years 7 $\frac{3}{10}$ coupon treasury notes, acts of June 30, 1864, and March 3, 1865	323,050 00	
Redemption of three per cent. certificates of deposit, act March 2, 1867	1,710,000 00	
		51,159,780 65
		185,963,087 01

JOHN ALLISON, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 9, 1969.

Statement of the receipts and expenditures of the United States for the fiscal year ending June 30, 1869, agreeably to warrants issued.

The receipts into the treasury were as follows:

From customs, viz:		
During the quarter ending September 30, 1868	$49,676,594 67	
During the quarter ending December 31, 1868	36,960,462 76	
During the quarter ending March 31, 1869	49,389,534 43	
During the quarter ending June 30, 1869	44,021,834 77	
		$180,048,426 63
From sales of public lands, viz:		
During the quarter ending September 30, 1868	$714,895 03	
During the quarter ending December 31, 1868	796,195 03	
During the quarter ending March 31, 1869	1,234,819 75	
During the quarter ending June 30, 1869	1,274,434 53	
		4,020,344 34
From direct tax, viz:		
During the quarter ending September 30, 1868	$15,536 02	
During the quarter ending December 31, 1868	746,937 66	
During the quarter ending March 31, 1869	3,211 93	
During the quarter ending June 30, 1869	.....	
		765,685 16
From internal revenue, viz:		
During the quarter ending September 30, 1868	$38,735,863 08	
During the quarter ending December 31, 1868	30,433,386 59	
During the quarter ending March 31, 1869	32,599,537 48	
During the quarter ending June 30, 1869	56,587,673 71	
		158,356,460 86
From incidental and miscellaneous sources, viz:		
During the quarter ending September 30, 1868	$6,249,979 97	
During the quarter ending December 31, 1868	7,832,219 08	
During the quarter ending March 31, 1869	5,706,954 76	
During the quarter ending June 30, 1869	7,963,675 96	
		27,752,829 77
Total receipts, exclusive of loans		370,943,747 21
From loans, &c., viz:		
From six per cent. 20 year bonds, per act July 17, 1861	$12,150 00	
From United States legal tender notes, per act February 25, 1862	57,947,521 80	
From six per cent. 20 year bonds, per act March 3, 1863, (loan of 1881)	537,473 94	
From fractional currency, per act March 3, 1863	23,709,131 65	
From certificates of gold coin deposits, per act March 3, 1863	80,663,160 00	
From six per cent. 5-20 year bonds, per act June 30, 1864	52,645 75	
From five per cent. 10-40 year bonds, per act June 30, 1864	2,114 99	
From 7 3/10 3 year coupon bonds, per acts June 30, 1864, and March 3, 1865	300,932 93	
From six per cent. 5-20 year bonds, per act March 3, 1865	40,847,950 00	
From three per cent. certificates, per act March 2, 1867	34,605,000 00	
		238,678,081 06
Total receipts		609,621,828 27
Balance in the treasury July 1, 1868	$131,006,532 25	
From which deduct unavailable balances in hands of sundry depositaries, which amounts have been carried to the debits of said depositaries on the books of the Register, and corresponding amounts to credit of Treasurer	170,023 56	
		130,836,508 69
Total means		740,458,336 96

The expenditures of the year were as follows:

Civil:

For Congress, including books	$3,041,938 77	
For Executive	6,098,818 36	
For judiciary	2,357,661 94	
For governments in the Territories	314,625 07	
For assistant treasurers and their clerks	272,614 27	
For surveyors general and their clerks	96,596 08	
For supervising and local inspectors, &c.	137,830 45	
For officers of the mint and branches, and assay office in New York	123,627 13	
Total civil list		$12,443,712 07

Foreign intercourse:

For salaries of ministers, &c	$312,390 13	
For salaries of consuls general, &c	405,671 13	
For contingent expenses of all missions abroad	24,368 77	
For contingent expenses of foreign intercourse	3,521 77	
For salaries of secretaries and assistant secretaries of legation	3,733 10	
For salaries of interpreters, &c., in China, Japan, Siam, and Smyrna	9,716 65	
For salaries of marshals of consular courts in China, &c.	6,876 86	
For rent of prisons for American convicts in China, &c.	8,572 71	
For office rent for United States consuls, &c	42,536 70	
For blank books for United States consuls, &c	46,118 72	
For bringing home from foreign countries persons charged with crime	6,160 47	
For rescuing American citizens from shipwreck	5,000 00	
For relief and protection of American seamen	58,147 56	
For compensation of commissioner and consuls general at Hayti, Liberia, and Dominica	10,909 04	
For expenses of carrying into effect habeas corpus act	15,500 00	
For expenses of carrying out convention relative to Hudson Bay and Agricultural Company	9,452 79	
For capitalization of Scheldt dues	111,168 00	
For relief of rescuers of steamship San Francisco	7,700 00	
For expenses of Department of State for use of Atlantic cable	60,000 00	
For carrying out convention and compensation of chargé d'affaires at Venezuela	7,173 61	
For consular receipts	11,331 25	
For miscellaneous items	13,417 21	
For carrying into effect treaty with Russia, (purchase of Alaska)	7,200,000 00	
	8,379,466 47	
Deduct excess of repayments above expenditures on account of "expenses of Universal Exposition at Paris"	14,049 70	
Total foreign intercourse		8,365,416 77

Miscellaneous:

For mint establishment	827,057 28	
For contingent expenses under act for safe keeping of the public revenue	158,117 82	
For vaults, &c., for United States depositories	23,031 55	
For paper, plates, special dies, &c., (office of Comptroller of currency)	39,700 01	
For survey of the Atlantic and Gulf coasts of United States	313,186 36	
For survey of the western coast of United States	118,392 63	
For survey of the Florida reefs and keys	2,769 81	
For publishing observations made in the survey of the coasts of United States	7,039 83	
For repairs of steamers used in the coast survey	28,000 00	
For pay and rations of engineers, &c., employed on steamers engaged in the coast survey	9,022 09	

For facilitating telegraphic communication between the Atlantic and Pacific coasts	$69,972 32
For mail service performed for the several departments	500,000 00
For mail service performed for the two houses of Congress	1,100,000 00
For mail transportation overland to California	656,126 76
For steamship service between San Francisco and the Sandwich Islands	56,250 00
For steamship service between San Francisco and China and Japan	416,666 67
For supplying deficiencies in the revenue of the Post Office Department	2,524,604 23
For preparing, &c., publishing post route, maps	19,969 19
For steamship service between the United States and Brazil	125,000 00
For expenses incident to carrying into effect acts authorizing loans	1,851,314 11
For detecting and bringing to trial persons engaged in counterfeiting, &c	169,500 00
For returns of proceeds of captured and abandoned property	21,366 57
For payment of judgments rendered in the Court of Claims	450,168 21
For compensation of messengers carrying electoral vote for President and Vice-President of the United States	21,375 25
For payment to the State of Maine for lands, &c., (under treaty of Washington)	113,906 25
For payment to the State of Massachusetts for lands, &c., (under treaty of Washington)	32,687 50
For expenses of the Smithsonian Institution	41,500 00
For disposition of captured and abandoned property	57,835 12
For Agricultural Department	237,779 67
For janitors for the Treasury Department	7,097 99
For continuation of the Treasury building	464,915 46
For support and maintenance of light-houses, and including building light-houses; for beacon buoys, &c	1,926,635 54
For building custom-houses and marine hospitals, and including repairs	1,043,391 87
For refunding duties under the act extending the warehousing system	12,150 62
For debentures or drawbacks, bounties or allowances	745,774 01
For repayment to importers excess of deposits for unascertained duties	2,293,950 59
For debentures and other charges	22,926 11
For salary of special examiner of drugs	3,000 00
For unclaimed merchandise	12,327 55
For proceeds of sales of goods, wares, &c	17,201 33
For refunding moneys erroneously covered into the treasury	20,669 10
For distributive share of fines, penalties, and forfeitures	270,297 22
For furniture, and repairs of the same for public buildings	36,794 65
For marine hospital establishment	391,974 42
For expenses of collecting the revenue from customs	5,376,738 13
For revenue cutter service	1,204,841 32
For expenses of assessment and collection of internal revenue	7,200,114 16
For allowances or drawbacks on articles on which internal duty has been paid	725,126 01
For refunding duties erroneously or illegally collected	364,176 53
For detecting and bringing to trial persons guilty of violating internal revenue laws	188,054 17
For surveying the public lands, &c	429,495 78
For repayments for lands erroneously sold	26,374 67
For rent of surveyors general offices	18,773 41
For deposits of individuals for expenses of surveys	21,865 59

For five per centum to Minnesota	$2,710 79	
For five per centum to Michigan	10,552 81	
For five per centum to Oregon	1,857 46	
For five per centum to Kansas	355 97	
For five per centum to Wisconsin	6,190 68	
For five per centum to Nebraska	16,881 26	
For two per centum to Illinois	1,043 86	
For repairs of public buildings and grounds in Washington	1,084,691 80	
For Capitol Extension and dome	106,218 65	
For completing the Washington aqueduct	52,350 00	
For furniture and repairs for the President's house	49,990 00	
For lighting the Capitol, President's house, &c., with gas	41,990 00	
For compensation of watchmen, public gardener, &c.	58,092 17	
For salaries, &c., of the Metropolitan police	193,807 56	
For support and maintenance of convicts transferred from District of Columbia	9,998 51	
For support and medical treatment of the insane of the army, navy, revenue service, and District of Columbia	116,000 00	
For suppression of the slave trade	13,391 53	
For expenses of packing and distributing public documents	8,162 90	
For support of sixty transient paupers	11,000 00	
For relief of sundry individuals	497,079 95	
For miscellaneous items	63,016 96	
For Patent Office	502,544 37	
Total miscellaneous		$35,664,932 69
Under the direction of the Interior Department:		
For the Indian Department	$6,927,773 48	
For pensions, military	27,968,361 25	
For pensions, naval	508,260 53	
For reliefs, (Indian Department)	115,149 58	
Total for Interior Department		35,519,544 84
Under the direction of the War Department:		
For the Pay Department	$17,919,175 79	
For the Commissary Department	7,916,795 73	
For the Quartermaster's Department	20,436,304 49	
For the Ordnance Department	1,259,683 43	
For the Engineer's Department	4,457,802 77	
For the Inspector General, (Military Academy)	127,880 38	
For the Adjutant General	459,819 59	
For the Surgeon General	373,584 65	
Refunding to States expenses incurred in raising volunteers	2,315,823 39	
Reimbursing several States for military expenses	523,628 73	
Support of Bureau of Refugees, Freedmen, &c	2,508,431 81	
Oregon and Washington volunteers in 1856 and 1857	34,846 67	
Suppressing Indian hostilities in Minnesota in 1862	106,845 18	
Payment to Colorado for militia in 1864	55,238 84	
Bounty under act of 28th July, 1866	19,729,350 00	
Horses and other property lost in the military service	232,364 65	
For the Secretary's office, (army expenditures)	36,852 53	
For relief of sundry individuals	7,561 98	
Total for War Department		78,501,990 61
Under the direction of the Navy Department:		
For the Secretary's Bureau, pay of the Navy	$8,525,952 84	
For the Secretary's Bureau, Marine Corps	1,191,297 23	
For the Secretary's Bureau, miscellaneous	145,624 15	
For the Bureau of Yards and Docks	1,267,557 84	
For the Bureau of Equipment and Recruiting	1,588,901 74	
For the Bureau of Navigation	670,687 29	
For the Bureau of Ordnance	476,391 27	
For the Bureau of Construction and Repair	3,338,548 37	
For the Bureau of Steam Engineering	2,004,495 76	

For the Bureau of Provisions and Clothing	$551,312 99	
For the Bureau of Medicine and Surgery	209,825 60	
For relief of sundry individuals	30,162 89	
Total for Navy Department		$20,000 757 97
To which add:		
Interest on public debt		130,694,242 80
Premium on $7\frac{3}{10}$ treasury notes, per acts of January 30, 1864, and March 3, 1865		300,000 00
Purchase of bonds on account of sinking fund		8,690,000 00
Premium on purchase of bonds on acconnt of sinking fund, act February 25, 1862		1,374,680 05
Total expenditures exclusive of principal of the public debt		331,555,277 80
Principal of the public debt:		
Reimbursement of treasury notes issued prior to July 22, 1846	$150 00	
Redemption of United States stock loan of 1847	764,750 00	
Redemption of United States stock loan of 1848	7,666,891 80	
Redemption of United States Texan indemnity stock, act September 9, 1850	4,000 00	
Payment of treasury notes, per act December 23, 1857	100 00	
Redemption of treasury notes, per act of July 17, 1861.	20,472 75	
Redemption of $7\frac{3}{10}$ 3-years coupon bonds, per act July 17, 1861	11,500 00	
Reimbursement of temporary loan, per acts of February 25 and March 17, 1862	604,171 00	
Redemption of United States certificates of indebtedness, per acts of March 1 and 17, 1862	124,000 00	
Redemption of treasury notes, per act of February 25, 1862	579,458 50	
Redemption of postage and other stamps, per act of July 17, 1862	203,019 77	
Redemption of 2-years five per cent. treasury notes, per act of March 3, 1863	215,000 00	
Redemption of fractional currency, per act of March 3, 1863	26,165,122 99	
Redemption of 3-years six per cent. compound interest notes, per act of March 3, 1863	25,361,480 00	
Redemption of gold certificates, per act of March 3, 1863	65,255,620 00	
Redemption of 1-year five per cent. treasury notes, act of March 3, 1863	9,290 00	
Redemption of $7\frac{3}{10}$ 3-year coupon treasury notes, per acts of June 30, 1864, and March 3, 1865	36,391,300 00	
Redemption of three per cent. certificates of deposit, per act of March 2, 1867	32,480,000 00	
Total principal of public debt		253,222,718 31
		584,777,996 11
Balance in the Treasury on July 1, 1869, agreeably to warrants		155,680,340 85
		740,458,336 96

JOHN ALLISON, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 9, 1869.

REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 20, 1869.

SIR: I have the honor to transmit herewith the tabular statements made up from the accounts kept in this office, which the Secretary of the Treasury is required to lay before Congress.

They are as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ending June 30, 1869.

Table B, showing the number and value of internal revenue stamps ordered monthly by the Commissioner, and monthly receipts from purchasers of internal revenue stamps, the commissions allowed on the same, and receipts from agents for the sale of stamps, for the fiscal year ending June 30, 1869.

Table C, showing the territorial distribution of internal revenue from various sources in the United States.

Table D, showing the total collections from each specific source of revenue for the fiscal years ending June 30, 1863, 1864, 1865, 1866, 1867, 1868, and 1869, respectively.

Table E, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ending June 30, 1864, 1865, 1866, 1867, 1868, and 1869, respectively.

Table F, abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws.

The total receipts from internal revenue sources, exclusive of the direct tax upon lands and the duty upon the circulation and deposits of national banks, were, for the fiscal year 1869, $160,039,344 29.

This includes the sums refunded for taxes illegally assessed and collected, amounting to $360,235 12, nearly all of which was for taxes assessed and collected in previous years.

For the fiscal year 1868 there were refunded $1,018,334 81.

Drawbacks were also allowed to the amount of $1,379,980 01.

No drawbacks were allowed during the fiscal year 1869 by this bureau, excepting on general merchandise, und r section 171 of the act of June 30, 1864, limited under the act of March 31, 1868, to ale and patent medicines, amounting to $377,411 31. The drawback on rum and alcohol is not allowed by this bureau.

The receipts for the current year are estimated at $175,000,000.

RECEIPTS FOR THE FIRST SIX MONTHS OF THE FISCAL YEARS 1868 AND 1869 COMPARED.

A comparative statement is submitted, showing the total receipts

from the same general sources of taxation for the first six months of the fiscal years 1868 and 1869:

From July to December, 1868, inclusive	$67, 296, 388
From July to December, 1867, inclusive	66, 110, 030
Total gain for first six months of 1869	1, 186, 358

The following table exhibits the loss and gain on the several articles subject to taxation during the same periods, and explains the sources from which the gain was made:

Comparative table showing the aggregate receipts from the same general sources of revenue, taxable under existing laws, for the first six months of the fiscal years ending June 30, 1868 *and* 1869; *also, the gain or loss, and gain or loss per cent., of those in the latter over those in the former period.*

Sources of revenue.	Receipts for the first six months of fiscal year—		Gain.	Loss.	Gain per cent.	Loss per cent.
	1868.	1869.				
Spirits	$9, 537, 940	$19, 124, 462	$9, 586, 522	.....	100	....
Tobacco	10, 059, 456	9, 991, 224	.....	$68, 232	.....	½
Fermented liquors	3, 035, 475	3, 088, 311	52, 836	.....	2	....
Gross receipts	3, 246, 659	3, 216, 675	.....	29, 984	.....	1
Sales	2, 264, 589	3, 930, 693	1, 666, 104	.....	73	....
Income, including salaries	21, 801, 114	13, 053, 615	.....	8, 747, 499	.....	40
Banks and bankers	1, 494, 376	1, 339, 065	.....	155, 311	.....	10
Special taxes not elsewhere enumerated	5, 109, 985	3, 674, 366	.....	1, 435, 619	.....	28
Legacies	653, 624	546, 220	.....	107, 404	.....	16
Successions	511, 577	484, 054	.....	27, 523	.....	5
Articles in Schedule A	576, 394	341, 628	.....	234, 766	.....	41
Passports	20, 365	13, 040	.....	7, 325	.....	36
Gas	773, 878	853, 116	79, 238	.....	10	....
Penalties	484, 271	491, 227	6, 956	.....	1	....
Net receipts from stamps	6, 540, 327	7, 148, 692	608, 365	.....	9	....
Total	66, 110, 030	67, 296, 388	12, 000, 021	10, 813, 663	.....	....

Total gain for the above period $1,186,358, or $1\frac{8}{10}$ per cent.

During this period, the amount gained on spirits is	$9, 586, 522
The amount gained on stamps is	608, 365
The amount gained on sales is	1, 666, 104
The greatest loss from any one source of taxation for this period was upon incomes, which amounts to	8, 747, 499
In special taxes, not included under spirits, tobacco, &c., the loss was	1, 435, 619

It is worthy of special notice that in regard to the receipts from tobacco since January 1, 1869, and hereafter referred to as being largely increased, the loss of revenue on this article for the preceding six months amounted to $68,232; and it should be borne in mind, in considering this loss, that the present system of collecting the tax on tobacco had not gone into full operation prior to January 1, 1869.

RECEIPTS FOR THE LAST SIX MONTHS OF THE FISCAL YEARS 1868 AND 1869 COMPARED.

A comparative statement is submitted, showing the total receipts from the same sources for the last six months of the fiscal years 1868 and 1869:

From January to June, 1869, inclusive $90, 542, 760
From January to June, 1868, inclusive 64, 479, 948

Total gain of last six months of 1869 over 1868 ..... 26, 062, 812

The following table exhibits the loss and gain on the several articles subject to taxation, and explains in detail the sources from which the gain was made during this period:

Comparative table showing the aggregate receipts from the same general sources of revenue taxable under existing laws, for the last six months of the fiscal years ending June 30, 1868 and 1869; also the gain or loss, and gain or loss per cent., of those in the latter over those in the former period.

Sources of revenue.	Receipts for the last six months of fiscal year—		Gain.	Loss.	Gain per cent.	Loss per cent.
	1868.	1869.				
Spirits	$9, 117, 691	$25, 901, 940	$16, 784, 249	.....	184	....
Tobacco	8, 670, 639	13, 439, 483	4, 768, 844	.....	55	....
Fermented liquors	2, 920, 394	3, 011, 568	91, 174	.....	3	....
Gross receipts	3, 030, 507	3, 084, 324	53, 817	.....	2	....
Sales	2, 331, 089	4, 276, 146	1, 945, 057	.....	83	....
Income, including salaries	19, 654, 484	21, 738, 241	2, 083, 757	.....	11	....
Banks and bankers	1, 862, 753	1, 996, 451	133, 698	.....	7	....
Special taxes not elsewhere enumerated	5, 289, 180	5, 127, 089	.....	$162, 091	.....	3
Legacies	864, 764	698, 617	.....	166, 147	.....	19
Successions	793, 447	705, 702	.....	87, 745	.....	11
Articles in Schedule A	529, 985	541, 233	11, 248	.....	2	....
Passports	7, 915	16, 413	8, 498	.....	107	....
Gas	1, 128, 203	1, 262, 890	134, 687	.....	12	....
Penalties	772, 611	385, 862	.....	386, 749	.....	50
Net receipts from stamps	7, 506, 286	8, 356, 801	850, 515	.....	11	....
Total	64, 479, 948	90, 542, 760	26, 865, 544	802, 732	.....	....

Total gain for the above period $26,062,812, or 40 per cent.

It will be observed that the gain on distilled spirits during this period of comparison is $16, 784, 249
On tobacco 4, 768, 844
On fermented liquors 91, 174
On incomes 2, 083, 757
On stamps 850, 515
From gas companies 134, 687
From banks and bankers 133, 698

The only articles on which a loss was sustained are legacies, successions, and penalties—special taxes not included under spirits, &c.—and these aggregate only $802,732.

RECEIPTS FROM THE SAME GENERAL SOURCES FOR THE SIX MONTHS ENDING SEPTEMBER 30, 1868 AND 1869.

From April to September, 1869, inclusive $102, 861, 950
Twenty-six districts for this period, not yet returned, estimated at 1, 516, 000

Total amount for this period $104, 377, 950
From April to September, 1868, inclusive 80, 543, 082

Total gain of last period 23, 834, 868

The following table exhibits the loss and gain on the several articles subject to taxation during the same period, and explains the sources from which the gain was made:

Comparative statement showing the aggregate receipts from the several general sources of revenue subject to tax under the laws now in force, for the six months ending September 30, 1868 and 1869; also the gain or loss of those in the latter over those in the former period.

Sources of revenue.	Receipts for the six months ending September 30—		Gain.	Loss.
	1868.	1869.		
Spirits	$13,686,801	$24,687,952	$11,001,151	.....
Tobacco	8,900,722	15,509,252	6,608,530	.....
Fermented liquors	3,571,643	3,560,966	.....	$10,677
Gross receipts	3,016,317	3,236,832	220,515	.....
Sales	2,927,499	4,029,100	1,101,601	.....
Income, including salaries	27,466,162	30,239,073	2,772,911	.....
Banks and bankers	2,193,661	2,521,094	327,433	.....
Special taxes not elsewhere enumerated	7,787,809	7,858,538	70,729	.....
Legacies	674,068	663,385	.....	10,683
Successions	652,188	565,412	.....	86,776
Articles in Schedule A	811,827	813,253	1,426	.....
Passports	12,945	11,596	.....	1,349
Gas	875,523	896,498	20,975	.....
Penalties	745,894	344,116	.....	401,778
Net receipts from stamps	7,220,023	7,924,883	704,860	.....
Total	80,543,082	102,861,950	22,830,131	511,263

The aggregate receipts for the present year will be increased by the returns from twenty-six districts, amounting, it is estimated, to $1,516,000. Total gain, not including the receipts from those districts, $22,318,868. If the receipts from the unreported districts equal the above estimate the total gain will be $23,834,868, or 29½ per cent.

During this period the gain on spirits is	$11,001,151
On tobacco	6,608,530
On sales	1,101,601
On incomes	2,772,911
On stamps	704,860
From banks and bankers	327,433

The gain on spirits, during this six months of comparison, is not so large by nearly six millions as it was for the six months ending 30th of June last. This is accounted for by the circumstance that the old spirits in bonded warehouse on the 30th of August, 1868, when the new law went into effect, were all by operation of law to be withdrawn from bond and tax to be paid prior to July 1, 1869. It is a fact, however, that the gain on tobacco, for this period of comparison, exceeds that for the six months ending June 30, 1869, by $2,000,000; showing a steady and continuous increase of revenue from this source. The gains on stamps, incomes, and sales correspond very nearly with the gains on these articles for the six months of comparison, ending June 30, 1869.

It is to be remembered in referring to the foregoing comparative tables, that they do not profess to give the gross receipts of revenue for the periods of comparison, but the receipts from the same general sources merely. The reason is that alterations in the law changed the subjects of taxation during the periods of comparison, and hence a statement of the gross receipts would not exhibit the relative and economical increase and decrease of the revenue. Referring to the gains on spirits and tobacco for these periods, it seems proper to say that there is every cause for congratulation that the law of July 20, 1868, taxing these articles, was enacted.

RECEIPTS FROM THE SAME GENERAL SOURCES, FOR THE FIRST QUARTERS OF THE FISCAL YEARS 1869 AND 1870, COMPARED.

The following statement of the receipts from the several general sources of revenue for the first quarter of the present and last fiscal years includes the returns of twenty out of the twenty-six districts not given in the table immediately preceding, and received since the preparation of that table. The receipts of the following districts only are, therefore, not included in the receipts for the year 1870: Third Mississippi and ninth Kentucky, for the month of July; third Mississippi, for August; eleventh New York, sixth Tennessee, and fourth Texas, for September.

Sources of revenue.	Receipts for first quarter of fiscal years—	
	1869.	1870.
Spirits	$8, 465, 443	$10, 017, 031
Tobacco	4, 295, 674	8, 131, 298
Fermented liquors	1, 790, 602	1, 739, 609
Banks and bankers	886, 078	1, 246, 286
Gross receipts	1, 514, 756	1, 727, 206
Sales	1, 739, 513	1, 961, 888
Special taxes not elsewhere enumerated	2, 969, 427	3, 244, 684
Income, including salaries	11, 201, 809	13, 278, 504
Legacies	278, 590	340, 361
Successions	254, 065	265, 287
Articles in Schedule A	300, 843	317, 984
Passports	8, 665	2, 583
Gas	341, 128	400, 577
Sources not otherwise herein specially enumerated. (Articles now exempt from taxation)	874, 431	126, 328
Net receipts from stamps	3, 393, 472	3, 685, 678
Penalties	306, 402	156, 111
Total	38, 620, 898	46, 641, 415

Total gain, $8,020,517, or 20.8 per cent.

It will be seen that the gain on tobacco during this period of comparison is increased, and that on stamps is sustained, while that on spirits is fully sustained, if allowance be made for the fact that the old spirits in bond had all been withdrawn and the tax paid before this period commenced. The gain on tax of banks and bankers is likewise more than sustained by this comparison, and the entire table affords ample promise of satisfactory future results.

AGGREGATE RECEIPTS FOR THE FIRST FIVE MONTHS OF THE FISCAL YEARS 1869 AND 1870 COMPARED.

The following is a statement showing the aggregate of certificates of deposits received at this office from July to November, 1868 and 1869:

	1868.	1869.
July	$16, 990, 649 92	$21, 578, 634 94
August	13, 900, 385 70	15, 015, 396 81
September	9, 760, 796 29	13, 022, 303 87
October	10, 092, 335 34	12, 054, 799 57
November	9, 641, 304 63	13, 145, 569 75
Total	60, 385, 471 88	74, 816, 704 94

SPIRITS.

In considering the large increase of revenue from distilled spirits for the last six months of the fiscal year ending June 30, 1869, the subjoined

facts should be remembered. There were in bonded warehouses on 1st July, 1868, as shown by the accounts kept in this office, 27,278,420 gallons of spirits. This included all claims for leakage then outstanding, and a large quantity claimed to have been destroyed by the burning of several bonded warehouses, as well as certain amounts which had previously been withdrawn upon fraudulent bonds and were still unaccounted for.

Under the provisions of the act of July 20, 1868, as amended, all spirits in bonded warehouse at the time of the passage of the act were required to be withdrawn and the tax paid thereon prior to July 1, 1869; and by this requirement 24,383,951 gallons of spirits were necessarily forced upon the market during this fiscal year, and served, to that extent, to increase the revenue from this source; while on the 1st of July, 1869, there remained in bonded warehouse of the new product only 16,663,838 gallons. It thus appears that the quantity of spirits in bond, to be withdrawn and tax paid during the fiscal year ending June 30, 1870, is less by nearly eight millions gallons than the quantity which was compelled to be withdrawn and tax paid for the fiscal year ending June 30, 1869.

The following statement, exhibiting the movements in distilled spirits, is made from statistics furnished by the division in charge of the subject in this bureau; and although the figures may not be absolutely accurate, they approximate it so nearly as to be deemed reliable.

Number of gallons withdrawn from bonded warehouses from July 1, 1868, to June 30, 1869, produced prior to July 1, 1868, at 50 cents per gallon		24,383,951
Produced prior to July 1, 1868, on which tax was paid at $2 per gallon		95,561
Total gallons distilled spirits, old product		24,479,512
Number gallons apple brandy produced prior to July 1, 1868, and tax paid after that date at $2 per gallon		37,122
Total gallons		24,516,634
Number of gallons of spirits produced from July 20, 1868, to June 30, 1869, on which tax was collected at 50 cents per gallon		36,704,046
Number of gallons of grape and apple brandy, tax paid at 50 cents per gallon		871,737
Total gallons		37,575,783
Total amount on which the tax was collected		62,092,417
Number of gallons withdrawn for consumption and export from July 1, 1867, to June 30, 1868	10,936,647	
Of this was exported without payment of tax	4,227,101	
Balance on which the tax was collected for fiscal year 1868		6,709,546
From which it appears that the amount for which the tax was collected for 1869 exceeded that for 1868, gallons		55,382,871
There were produced during the year and in bond July 1, 1868, gallons		5,459,704

It would appear, also, if the records of this office exhibit fully all the spirits that were consumed and exported during the two years, that

for the year 1869 the consumption and exportation exceeded that of 1868 to the extent of 51,155,770 gallons.

These figures are presented not for the purpose of showing the true amount of production and consumption of distilled spirits, but to exhibit the fact that, prior to the law of July 20, 1868, the government did not collect a tenth part of its tax on distilled spirits.

After July 20, 1868, and prior to June 30, 1869, a period of eleven months, the number of gallons of spirits shown by the records of this office to have been produced, and the tax paid thereon, was	36, 704, 046
And of brandy from fruit during the same period	871, 737
Total on which the tax was collected	37, 575, 783
Produced during the same period and remaining in bond July 1, 1869	16, 663, 838
Showing a production in eleven months of	54, 239, 621

Being at the yearly rate of 59,170,496 gallons.

The following table shows the receipts for distilled spirits and fruit brandy for the four years ending June 30, 1869:

Year.	Spirits.	Brandy.
1866	$29, 198, 578 15	$283, 499 84
1867	28, 296, 264 31	868, 145 03
1868	13, 419, 092 74	871, 638 24
1869	33, 225, 212 11	510, 111 57

These figures show simply the gallon tax. They do not include the capacity tax, nor the special taxes of distillers, rectifiers, liquor dealers, &c., which are elsewhere included in the receipts from spirits. The rate of tax for those years was two dollars per gallon until July 20, 1868, when it was reduced to fifty cents.

It is not believed, however, that for the year ending June 30, 1869, the tax has been collected on all the spirits which have gone into consumption, or that all manufactured, on which the tax was uncollected, have been placed in bonded warehouse; and it is not doubted that the results of the current year will verify the accuracy of this opinion.

RESURVEYS AND CAPACITIES OF DISTILLERIES.

According to the plan of surveying distilleries originally adopted by this bureau, the average fermenting period is seventy-nine hours. There have been surveyed and operated, under the law of July 20, 1868, by this plan, 864 distilleries. These distilleries have a total mashing and fermenting capacity of 150,155 bushels of grain in twenty-four hours, and a spirit producing capacity of 473,666 gallons for the same period. The number of these distilleries now in operation is 444, with a producing capacity of 243,410 gallons each twenty-four hours when operating to their full extent. The number now under temporary suspension is 420, with a producing capacity of 230,252 gallons each twenty-four hours. Of these it is estimated that at least fifty per cent. will renew operations during the winter months. One hundred now running have resumed, with the approval of the government, since the 1st of September last.

Having become convinced that the average fermenting period heretofore established was much too great, and was a means of fraud upon the

revenue, I have ordered a resurvey of all distilleries in the United States. This work is now progressing upon the basis of forty-eight hours for the average fermenting period, which it is believed is sufficient time, though, under necessary circumstances and conditions, longer time may be given.

By this resurvey the following result is obtained: The present capacity of the 864 distilleries, at 79 hours' fermentation, is 473,666 gallons for every 24 hours.

By the resurvey, at 48 hours' fermentation, the capacity for each 24 hours is estimated at 677,342 gallons.

The present capacity of the 444 distilleries now operating, at 79 hours' fermentation, is 243,410 gallons for every 24 hours.

The capacity of the same, by the resurvey, on 48 hours' fermentation, is 348,076 gallons, or an increase of 104,666 gallons for each 24 hours.

The per cent. of increase in capacity, by the new system of survey, is forty-three one-hundredths.

While this action is believed to be just to the manufacturer, it is expected to work a large increase of the revenue by preventing evasions of the tax, and in many instances positive frauds.

LEAKAGE.

The practice of allowing spirits, when taken out of bond, to be regauged in order to deduct the difference, under the title leakage, between the quantity gauged when the spirits were received in bond and when taken out, has been a fruitful source of fraud. This office is in possession of facts showing that the government has been generally and almost systematically cheated by this practice. Measures have been taken which it is hoped will result in recovering some of the losses thus sustained.

In view of these facts, and with a clear conviction that the act of July 20, 1868, abolished all provisions for leakage on spirits manufactured after that date, and that, by the proper construction, spirits previously made and placed in bond were no longer subject to deductions for leakage, this office issued an order, on the 14th of April last, disallowing leakage in all cases.

It is believed that this regulation works no injustice to the dealer, while it saves the revenues from fraudulent depletion.

THE LAW AS TO SPIRITS.

In the absence of reliable data to fix the annual consumption of distilled spirits we are left to the necessity of conjecture. Were I to express an opinion on this subject, I should place the amount at not less than eighty millions of gallons. This quantity, if the tax were collected, would yield a revenue of not less than fifty-two millions of dollars, basing the estimate on the hypothesis that the entire tax on spirits equals sixty-five cents per gallon.

The best consideration I have been able to give this subject has brought me to the conclusion that, after the present law taxing spirits has been brought into complete execution, and such amendments have been made as time and experience may demonstrate to be necessary to perfect the system, it will yield an annual revenue of sixty millions of dollars.

In view, therefore, of these probabilities, it is submitted whether it will be wise or expedient for Congress to change its legislation in any essential particular as to the amount or as to the collection of the tax on distilled spirits, until further time shall be given to test the merits of the present law in all of its important provisions.

TOBACCO.

Referring to the comparative statements of receipts for different periods so far as the same relate to tobacco, I have to say that, during the first six months of the fiscal year 1869, the gain on cigars over the corresponding period for the year 1868 was fifty-six per cent.

The loss on chewing and smoking tobacco for the same period was fifteen per cent.; the increased revenue from these articles under the law of July 20, 1868, not being realized until after January 1, 1869, while on cigars the appreciation commenced immediately after the passage of the law.

The number of cigars returned for taxation during the last seven years is as follows:

1863, at an average tax of $2 37½ per 1,000	199,288,284
1864, at an average tax of $2 37½ per 1,000	492,780,700
1865, at an average tax of $18 20 per 1,000	693,230,989
1866, at a uniform tax of $10 per 1,000	347,443,894
1867, at an average tax of $6 66⅔ per 1,000	483,806,456
1868, at a uniform tax of $5 per 1,000	590,335,052
1869, at a uniform tax of $5 per 1,000	991,535,934

It will be seen that during 1866, when the tax was at a uniform rate of ten dollars per thousand, only 347,443,894 cigars were returned for taxation, while under the present law there were returned for the year 1869 nearly three times the quantity, with the tax at the uniform rate of five dollars per thousand.

The amount of tax collected on cigars was for the fiscal year

1869	$4,957,679
1866	3,474,438
Showing an increase of revenue on one article for 1869 over 1866, at half the rate of taxation, of	1,483,241

TOBACCO STAMPS.

Since assuming the duties of this office much time, labor, and expense have been bestowed upon the preparation of suitable stamps for the collection of the tax on tobacco. An entirely new set of stamps has been provided, greatly superior, it is believed, to any internal revenue stamps for tobacco previously issued by the government. A stamp in serial numbers has been adopted for plug tobacco, adapted for all packages of ten pounds and upwards. This stamp is prepared with a stub, and the regulations require, in its use, the name of the collector who sells it, and that of the manufacturer who uses it, to be written thereon, and consists of seven denominations, as follows: ten pounds, fifteen pounds with nine coupons, twenty, twenty-one, twenty-two, twenty-three, forty, and sixty pounds. These stamps have been prepared with as much skill as possible by the engraver, with the view of protecting the government from imitations. The former stamp for plug tobacco, of ten pounds and upwards, is known to have been extensively counterfeited, greatly to the loss of revenue.

The stamps for smaller packages of tobacco have also been changed, to prevent, as far as possible, fraudulent imitations. These improvements were found to be necessary, and have thus far aided in protecting the government to a large extent, though it has not been possible to wholly defeat the practices of counterfeiters.

THE LAW AS TO TOBACCO.

I am of the opinion that it will be unwise to make any material change in the present classification of tobacco for taxation, or in the rate of tax imposed on the different classes.

Manufacturers and dealers are rapidly becoming accustomed to the terms and requirements of the law, and it is believed that less objection will be urged to the law as it now stands than to a change to any new system of taxation, collecting the necessary amount of revenue from tobacco, that is likely to be devised.

Some few amendments, to improve the efficiency of the law, which have been prepared in this office, may be deemed necessary, and which I shall be ready to communicate, through you, to Congress, when required.

REVENUE STAMPS.

The following table is submitted, showing the net receipts from revenue stamps from March to October, inclusive, for the years 1868 and 1869:

	1868.	1869.
March	$1, 270, 095 00	$1, 602, 648 28
April	1, 468, 393 23	1, 466, 864 23
May	1, 230, 837 14	1, 465, 333 30
June	1, 125, 630 85	1, 307, 007 23
July	1, 095, 189 15	1, 208, 977 61
August	1, 133, 769 34	1, 226, 156 84
September	1, 165, 513 24	1, 250, 543 74
October	1, 367, 033 89	1, 271, 364 92
Total	9, 856, 461 84	10, 798, 896 15

This shows an increase in revenue, from stamps, during this six months, of nearly one million dollars. This increase, though considerable, is by no means reckoned satisfactory. It has resulted mainly from the policy of this office, in April last, requiring all stamps to be so placed on the instrument of writing as to exhibit the entire face of the stamp, and prohibiting the practice which had obtained extensively of covering the supposed half of one stanp by the attachment of another, when in fact the stamp was cut in two, and one-half used to represent a full stamp in another instance.

The gross receipts from stamps for the last fiscal year were $16,420,710. For the current year they are estimated at $17,500,000, but it is believed that this tax ought to yield at least $20,000,000.

The British government collects a much larger sum from the same source, its receipts averaging from 1865 to 1869, inclusive, over sixty million dollars per annum. This fact is frequently stated by public speakers and journals as an evidence of the great defect of our system; and while there is some reason, there is yet more injustice, in this strict comparison. The British system is not so well understood in this country as to make a comparison of receipts, merely, fair to us. The one salient point, however, that we fail to collect as much revenue as our system ought to yield, cannot be ignored. The cause of this failure, and the remedy for it, have received as much consideration from me as the increasing labors of this bureau would permit.

One undoubted cause is that parties frequently omit to stamp instruments required to be stamped by law. This is the result of negligence, frequently, and often of design. A remedy for this would be found by invalidating all instruments not stamped according to law, and by making the penalty, though comparatively light, at least twice the

stamp duty, and never less than five dollars where the omission appeared to be from neglect only and not design.

I am of opinion that the most serious abuse in the evasion of the stamp laws is the fraudulent second use of stamps after washing and cleansing them from the first official cancellation. Various methods for preventing this practice have been suggested, but none free from difficulty or objection. One plan is the adoption of a mechanical cancellation. Various instruments have been presented for this purpose possessing more or less merit. The objections to this plan are the expense of the instrument to be purchased and used, and the inconvenience to those remote from towns and cities, doing little business and requiring few stamps, who would be obliged to provide themselves with a cancelling instrument out of proportion to their means and necessities.

Another plan is to print stamps with a fugitive ink, so as to render it impossible to remove the cancellation marks without destroying the face and body of the stamp. The favorable and adverse opinions of experts and chemists, as to the practicability of this plan, seem to be about equally divided. It is urged that stamps so printed, when subjected to atmospheric action and exposure to dampness, would be found to deface so readily as to render them frequently worthless to the purchaser.

A third plan is to print stamps on a distinctive paper, to be provided by the Treasury Department for all government stamps, and which, for revenue stamps, is to be enameled and printed in permanent ink, not subject to fade from exposure, but by which the whole face of the stamp would be obliterated by an attempt to wash off the marks of cancellation.

While it is doubtful if this last plan is feasible, from the liability of the enameled stamp to break when folded, I am unwilling to express any opinion at present, as between the plans, or in favor of any one of the plans proposed.

I would suggest that it be recommended to Congress to authorize the Commissioner of Internal Revenue to send an agent to Europe to examine and become familiar with the stamp systems of other governments. In this manner alone, and at small expense, this government can avail itself of the knowledge which science and long experience have furnished on this subject to older governments.

INCOMES FROM INDIVIDUALS.

The total amount collected on the annual list of incomes for 1867 was	$27,417,957
For 1868	23,390,370
For 1869 up to November	25,293,680

This last sum will be increased to an amount over twenty-six millions.

As this tax expires with the assessment for 1870, it will be for Congress to determine whether we can part entirely with the receipts from this source of revenue; and, if not, whether any substitute can be devised more just and equitable, and less burdensome to tax payers.

If the income from this source cannot be spared from the general receipts, and other objects cannot be found more acceptable as a substitute, it is for Congress to determine whether or not the tax shall be renewed.

In considering this question, after determining the total amount which ought to be realized from internal revenue sources, and considering carefully what will be realized by the present system, without resorting to incomes, the question will present itself, whether the entire income tax, as now assessed, shall be revived, or whether it shall be renewed at a

less rate of taxation. My opinion is that, so long as a large internal revenue is required by the financial necessities of the government, a portion of that revenue should be collected from incomes. The reasons for this seem apparent and forcible. This tax reaches simply the profits of trade and business, and the increased wealth of individuals from investments. If the tax were paid as these profits and accumulations accrue, it is not believed that it would be thought objectionable, but, being required to be paid all at one time, and often after the income has been reduced by the expenses of the tax-payer, or re-invested in business, it seems more onerous, and is more seriously complained against.

The objection most frequently and earnestly made against this tax is, that it leads to a system of espionage into private affairs that is not only offensive but sometimes injurious to individuals.

I do not see why this objection may not, with equal force, be urged against all taxes upon personal property. Such taxes cannot be collected without ascertaining the amount of taxable property possessed by the tax-payer. The law imposing a tax upon incomes does nothing more than this, if so much. It simply requires a truthful and honest statement of the actual income of the tax-payer during the preceding year, which can be complied with as easily, and with as little exposure of private affairs, as any other law—national, State, or municipal—which seeks to raise revenue from the personal estate of tax-payers.

After all, it is but a tax upon the increased wealth of the nation; and when it is understood that government securities are exempted from taxation, and that the interest on these securities produces a large amount of the incomes of tax-payers, I submit if it will be wise to abolish the income tax so long as the labor, industry, and business of the country are directly or indirectly subjected to any considerable taxation. These observations are intended to apply to the questions whether the income tax shall be retained or abolished, and not to the rate of the tax or the manner of its assessment and collection.

SUPERVISORS AND DETECTIVES.

The policy of changing supervisors from one jurisdiction to another has been found to be advantageous. It inspires new zeal and energy in the officers, and frequently relieves them from local embarrassments that tend to diminish their usefulness. This office has proved of great importance to the service, and should always be filled with men of undoubted integrity and capacity, who possess a high order of general business qualifications. The present salary is not sufficient to always command such qualifications, and I venture to recommend the propriety and economy of increasing the salary. The apparent reason for placing the appointment of supervisors where it now rests no longer exists, and is not likely to again occur. I would, therefore, suggest that the law be amended, so that this officer shall be nominated by the President and confirmed by the Senate.

Detectives, as they are now termed by law, are in fact but the assistants of supervisors. The name has proved of no advantage to the service, is generally regarded as odious, and for this reason many very competent men have been unwilling to accept of the appointment of *detective*. I am of opinion that the public service would be promoted by changing the name to that of assistant supervisor, leaving the manner of appointment, the tenure of office and compensation as now provided by law.

PREVENTION OF FRAUDS.

The experience of this office has confirmed the opinion I entertained when entering upon its duties as to the only means of preventing frauds and enforcing the revenue laws. These objects, if accomplished, must be attained through the local officers in each collection district. In this view it was that extraordinary endeavors were made for the selection of proper internal revenue officers, with the incoming of the present administration.

Where the government has placed efficient and honest assessors and assistants, the taxes are assessed without delay and with reasonable accuracy. The same may be said of the collection of the revenue, where collecting officers of like character are found. With capable and honest gaugers and storekeepers, it is not perceived how there can be any failure to collect the tax on distilled spirits. It is a fact worthy of note that while it is nearly impossible for a distiller to defraud the revenue without the knowledge and privity of either gauger or storekeeper, or of both, the records of this bureau furnish scarcely an instance where one of those officers has disclosed the fraudulent practices of a manufacturer. To reform this branch of the service, a rule has been adopted to appoint assistan assessors and gaugers on the recommendation of assessors, and storekeepers on the recommendation of collectors. This rule is adhered to, except for special reasons. Circular letters have been addressed to all assessors and collectors enforcing the importance of recommending proper men only for such positions; and when those officers are made to feel that they are responsible for the execution of the laws in their districts, and that their tenure of office, as well as reputation, depends on their success, it is believed that most of the evils and obstructions will be remedied. Certainly, I have more hope of success by securing the aid of honest, capable, and faithful local officers than seems to be warranted in any or all the mechanical devices which have been or can be suggested for the prevention of frauds in the revenue service.

THE INTERNAL REVENUE LAWS NOT UNJUST OR BURDENSOME.

Of the total receipts of internal revenue for the fiscal year 1869, there were collected from the following sources:

Spirits	$45,026,402
Tobacco	23,430,708
Fermented liquors	6,099,879
Incomes and salaries	34,791,856
Stamps	16,420,710
Banks and bankers	3,335,517
Legacies and successions	2,434,593
Schedule A, and passports	912,314
Gas companies	2,116,006
From other sources	25,471,359
	160,039,344

The amount from *other sources* was collected from the gross receipts of railroads, insurance and express companies, from the sales of brokers, dealers, and manufacturers, from special taxes, and from penalties and miscellaneous sources.

It is estimated that at least ninety per cent. of the entire receipts was

collected from a few objects and sources, all of which may be classed as luxuries, or as the accumulated and associated wealth of the country.

It is difficult to see how the necessary revenue from internal sources can be obtained with much greater respect for labor, and with more justice to the common industry, than is secured by the present law.

It may well be doubted if any considerable portion of the tax can be objected to on principle, or for injuriously interfering with the manufacturer, or being too high. It is the fairest tax, the most equal and least burdensome of any laid on the citizen, for it is a revenue paid in proportion to the free consumption and increasing profits of the people.

I desire to add my opinion that the present system ought, in a short time, if faithfully administered, to yield a revenue not below the following estimate, from the following sources:

Spirits	$60,000,000
Tobacco	35,000,000
Fermented liquors	8,000,000
Incomes, salaries, and Schedule A	40,000,000
Stamps	20,000,000
Banks and bankers	3,500,000
Legacies and successions	4,000,000
Gas companies	2,500,000
	173,000,000

If these conjectures are well founded, after a brief period the excise tax can be limited to still fewer objects of taxation than at present, and those such as all admit to be the ones that should bear the burden. The realization of these anticipations will enable Congress to sweep away the special or license tax and all others that rest upon the labor, industry, and smaller business transactions of the country.

AMENDMENTS TO THE LAWS.

The practical operation of the revenue laws has suggested to officers of this bureau having charge of the respective branches of the service various amendments, which, if made, will facilitate, it is believed, the collection of the revenue, and secure, in the administration of the laws, a more perfect accomplishment of the intent and purpose of Congress.

These amendments do not affect the general system, but look entirely to an explanation of provisions not clear from doubt and ambiguity, and the supplying of some few manifest omissions in the law. After being well considered a synopsis will be prepared, to be used by the Secretary of the Treasury according to his discretion, or to be furnished to Congress, or its committee, as shall be required.

SPIRIT METERS.

The facts preceding and attending the adoption by this office of the instruments known as the Tice meters, as means of measuring the quantity and determining the strength of distilled spirits, with the view of arriving at a correct basis of taxation, and also as means of preventing and detecting frauds, by the process of automatic registration in sealed and otherwise protected safes, have been so fully reported by my predecessor as to render unnecessary any mention of them here.

Since first undertaking the discharge of the duties of this office I have steadily borne in mind the importance of correctly ascertaining the

quantity and strength of the spirits distilled at any distillery operating under the laws and regulations governing this branch of domestic industry, to the end that no part of the revenue legitimately derivable from this source might be lost to the government. Hence, by regulations and instructions I have endeavored to obtain whatever aid in this direction was to be had from the instruments named above, approved and recommended, as they were, by a committee of distinguished scientific gentlemen, and adopted by my predecessor with the sanction of the Secretary of the Treasury. And it now becomes my duty to say, that while the Tice meters appear to have operated well under circumstances in every respect favorable, under other circumstances, by which they must at all times and in all places be more or less affected, the weight of testimony before me is such that I have been led to doubt their sufficiency for the purposes designed. In consequence of such doubt, and that distilleries might not be subjected to an expense which is represented to be burdensome without the government attaining thereby a corresponding protection to its revenues accruing from this source, I have recently provided for certain experimental tests with these instruments which will determine their utility, or otherwise, in the light of practical experience. These tests are now under way, and are conducted by persons who, and in a manner which, can hardly fail to bring about satisfactory results, whether favorable to the instrument or not.

The results thus anticipated will be made known in a supplemental report at the earliest time practicable after their development.

EXPENSES OF COLLECTING THE REVENUE.

There were paid for expenses incident to the collection of the revenue for 1868		$8,776,814
For 1869	$7,394,395	
Deduct the amount paid to storekeepers, act of July 20, 1868	608,918	
Leaving for this year on the basis of the account for 1868		6,785,477
Decrease in favor of 1869		1,991,337

By an amendment to the act of July 20, 1868, passed March 4, 1869, the compensation of storekeepers is to be repaid to the government by the manufacturers of distilled spirits and owners of warehouses. These repayments are found to be difficult to collect, and I am of opinion that this mode of paying storekeepers should be abolished at once. Only $175,785 of the amount expended by the government for this purpose had been repaid on the 30th of June, 1869.

The accounts of this bureau do not show precisely the expenses of collecting the revenue for each year, because the amounts charged during each year embrace expenses actually incurred in the preceding year.

The expenses of the bureau for the year 1868 were		$567,214
Deduct the cost of printing stamps, and for rent		150,000
Actual expenses of the bureau for 1868		417,214
Expenses for the year 1869	$656,395	
Deduct for printing stamps, &c	256,000	
Actual expenses		400,395
Decrease in favor of 1869		16,819

Prior to the act of July 20, 1868, no stamps for distilled spirits and tobacco were required. This expense has now become an important item.

The commissions allowed on the sale of stamps for 1869 were	$915,217
For 1868	805,638
Increase for 1869	109,579

These commissions were at the same rate during each year, and the increase is due to the larger sale of stamps during the year 1869.

THE INTERNAL REVENUE BUREAU; ITS ORGANIZATION AND WORK.

As early as possible after entering upon my duties I caused a reorganization of the clerical labor into three principal divisions, in charge of the solicitor of internal revenue, and the second and third deputy commissioners.

To the first deputy commissioner were assigned the records of appointment, and the duties of general executive officer of the bureau.

To the law division, under the solicitor, the subjects of frauds against the revenue, refunding and abatement of taxes, of legacies, successions, incomes, salaries, dividends, special taxes, and questions relating to the tax on tobacco.

To the second division, under the second deputy, the accounts of revenue officers, book-keeping, stamps, and statistics.

To the third division, under the third deputy, the subjects of distilled spirits, registering, recording and filing, blanks, stationery, and miscellaneous business.

These principal divisions were subdivided into sections, and the most important sections placed in charge of an officer of the class of "heads of divisions," under the act of July 13, 1866. In my judgment it would be well to increase the number of this class sufficiently to provide one for each section of the bureau.

There was subsequently organized an independent division, to which were assigned the manner of service and correspondence of supervisors and their assistants, which was placed in charge of an officer of the detective force detailed for that purpose.

This re-organization has worked efficiently and harmoniously, though the business of some of the sections has increased so largely as to render it desirable to form them into another division with additional clerical force.

The entire re-organization of this bureau is a subject which is recommended to the careful consideration of Congress.

The following summary, from the statistical reports, will convey some idea of the magnitude and importance of its labors:

Number of seizures for violation of law for the fiscal year 1869	1,744
Number of seizures for violation of law for the first quarter of 1870	1,021
Number of cases compromised during the fiscal year 1869	152
Amount received as tax thereon	$156,004 86
Assessed penalties fixed by law	$44,130 63
In lieu of fines, penalties, and forfeitures	$125,169 98
Number of cases compromised during the first quarter 1870	144

Amount received as tax thereon	$79,227 39
Assessed penalties fixed by law	$10,611 06
In lieu of fines, penalties, and forfeitures	$58,817 08
Number of compromise opinions prepared from March 11 to September 30, 1869	304

These cases occur throughout the entire country, involving extensive litigation, the preparation for and conduct of which, on the part of the government, consumes a large share of the time and attention of this office, and constitutes in itself an important business.

Number of suits brought in federal courts during the fiscal year 1869	4,578
Of these, the number of proceedings *in rem*	844
Number of indictments found	2,552
Number of other proceedings *in personam*	1,182
Number of judgments in proceedings for forfeiture	719
Number of convictions on indictments	1,020
Number of acquittals	207
Number of suits decided in favor of the United States	2,166
Number of suits decided against the United States	432
Number of suits settled or dismissed	1,359
Number of suits pending July 1, 1869	4,007
Amount of judgments in suits *in personam*	$994,531 48
Amount collected and paid into courts	$114,791 01
Amount of forfeitures paid into courts	$480,796 89
Number of suits and proceedings begun in United States courts during the first quarter of 1870, as reported by United States district attorneys, *in rem*, 276; *in personam*, 460; total	736
Number of claims for abatement considered during the fiscal year 1869	82,115
Number of claims for refunding considered	3,173
Amount rejected of same	$320,156 03
Number of refunding claims considered first quarter of 1870	548
Amount refunded for same time	$53,597 09
Amount rejected	$91,096 93
Number of accounts examined and passed during the fiscal year 1869	51,566
For the first quarter of 1870	8,897
Certificates of deposits received, examined and entered for 1869	65,370
For the first quarter of 1870	13,067
Orders received for internal revenue stamps for 1869	11,278
For the first quarter of 1870	3,487
Number of stamps received from printers during 1869	578,109,311
Value thereof	$89,098,161 86
Number for the first quarter of 1870	180,532,387
Value thereof	$49,228,728 38
Number of internal revenue stamps issued for the year 1869	575,415,263
Value thereof	$78,090,293 11
For the first quarter of 1870	174,640,302
Value thereof	$30,783,465 50
Value of tobacco stamps received for the first quarter of 1870	$15,730,289 74
Value of tobacco stamps issued for the same time	$10,906,423 31

Value of beer stamps received for the first quarter of 1870	$2,820,042 25
Value of beer stamps issued for the same time	$1,834,150 00
Value of stamps for distilled spirits received for the same time	$17,232,925 00
Value of same issued for the same time	$6,392,750 00
Number of stamp agents' bonds examined	350
Number of claims for refunding stamps unnecessarily used	650
Number of instruments examined for photograph companies	300
Number of letters received and registered for the fiscal year 1869	60,398
For the first quarter of 1870	17,329
Number written and recorded for 1869	46,652
For the first quarter of 1870	17,270
Number of blanks prepared and sent out for 1869	8,046,360
For the first quarter of 1870	1,695,741
Number of distilleries registered	864
Number of officers connected with the internal revenue service who report to this bureau	6,003

In concluding this report, I desire to acknowledge my obligations to the officers and to the clerks, both male and female, of the Internal Revenue Bureau, for their valuable assistance, for their honest devotion to the public service, and for the very faithful discharge of their official duties.

C. DELANO,
Commissioner.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF COMPTROLLER OF THE CURRENCY.

REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, November 10, 1869.

SIR: In compliance with the provisions of section 61 of the national currency act, I have the honor to present, through you, to the Congress of the United States the following report:

Since the last annual report nine national banks have been organized, of which eight are new associations, and one a conversion from a State bank, making the total number organized up to October, 1869, sixteen hundred and ninety-four.

A table exhibiting the number of banks, with the amount of capital, bonds deposited, and circulation, in each State and Territory, on the 30th of September, 1869, will be found on the first page of the Appendix to this report.

From the number of banks organized, above stated to be sixteen hundred and ninety-four, should be deducted seventy-four, leaving the number in active operation sixteen hundred and twenty.

The banks to be excluded are the following:

NEVER COMPLETED THEIR ORGANIZATION SO AS TO COMMENCE BUSINESS.

The First National Bank of Lansing, Michigan, No. 232.
The First National Bank of Penn Yan, New York, No. 169.
The Second National Bank of Canton, Ohio, No. 463.
The Second National Bank of Ottumwa, Iowa, No. 195.

SUPERSEDED BY SUBSEQUENT ORGANIZATION WITH THE SAME TITLES.

The First National Bank of Norwich, Connecticut, original No. 65; present No. 458.

The First National Bank of Utica, New York, original No. 120; present No. 1,395.

IN VOLUNTARY LIQUIDATION.

The First National Bank of Columbia, Missouri.
The First National Bank of Carondelet, Missouri.
The National Union Bank of Rochester, New York.
The National Bank of the Metropolis, Washington, D. C.
The First National Bank of Leonardsville, New York.
The Farmers' National Bank of Richmond, Virginia.
The Farmers' National Bank of Waukesha, Wisconsin.
The City National Bank of Savannah, Georgia.
The National Bank of Crawford County, Meadville, Pennsylvania.

The First National Bank of Elkhart, Indiana.
The First National Bank of New Ulm, Minnesota.
The Pittston National Bank, Pennsylvania.
The Berkshire National Bank of Adams, Massachusetts.
The Fourth National Bank of Indianapolis, Indiana.
The Kittanning National Bank, Kittanning, Pennsylvania.
The First National Bank of Providence, Pennsylvania.
The National State Bank of Dubuque, Iowa.
The Ohio National Bank of Cincinnati, Ohio.
The First National Bank of Kingston, New York.
The First National Bank of Bluffton, Indiana.
The First National Bank of Skaneateles, New York.
The First National Bank of Jackson, Mississippi.
The First National Bank of Downingtown, Pennsylvania.
The National Exchange Bank of Richmond, Virginia.
The Appleton National Bank, Appleton, Wisconsin.
The National Bank of Whitestown, New York.
The First National Bank of New Brunswick, New Jersey.
The First National Bank of Titusville, Pennsylvania.
The First National Bank of Cuyahoga Falls, Ohio.
The First National Bank of Cedarburg, Wisconsin.
The Commercial National Bank of Cincinnati, Ohio.
The Second National Bank of Watertown, New York.
The Second National Bank of Des Moines, Iowa.
The First National Bank of South Worcester, New York.
The National Mechanics and Farmers' Bank of Albany, New York.
The First National Bank of Plumer, Pennsylvania.

Since October 1 1868:

The First National Bank of Steubenville, Ohio.
The First National Bank of Danville, Virginia.
The First National Bank of Oskaloosa, Iowa.
The Merchants and Mechanics' National Bank of Troy, New York.
The National Savings Bank of Wheeling, West Virginia.
The First National Bank of Marion, Ohio.
The National Insurance Bank of Detroit, Michigan.
The National Bank of Lansingburg, New York.
The National Bank of North America of New York, New York.
The First National Bank of Hallowell, Maine.
The First National Bank of Clyde, New York.
The Pacific National Bank of New York, New York.
The Grocers' National Bank of the city of New York, New York.
The Savannah National Bank, Savannah, Georgia.
The First National Bank of Frostburg, Maryland.
The First National Bank of La Salle, Illinois.
The First National Bank of Dorchester, Massachusetts.

A statement showing the capital, bonds deposited to secure circulation, circulation delivered, circulation redeemed, and circulation outstanding October 1, 1869, of the foregoing banks, will be found in the Appendix.

NATIONAL BANKS WHICH HAVE FAILED TO REDEEM THEIR CIRCULATING NOTES, FOR WHICH RECEIVERS HAVE BEEN APPOINTED.

The First National Bank of Attica, New York, Leonidas Doty, receiver.*

* Finally closed.

The Venango National Bank of Franklin, Pennsylvania, Harvey Henderson, receiver.

The Merchants' National Bank of Washington, D. C., James C. Kennedy, receiver.

The First National Bank of Medina, New York, Edwin P. Healey, receiver.

The Tennessee National Bank of Memphis, Tennessee, William A. Hill, receiver.

The First National Bank of Newton, Newtonville, Massachusetts, D* Wayland Jones, receiver.

The First National Bank of Selma, Alabama, Cornelius Cadle, jr., receiver.

The First National Bank of New Orleans, Louisiana, Charles Case, receiver.

The National Unadilla Bank, Unadilla, New York, Lewis Kingsley, receiver.

The Farmers and Citizens' National Bank of Brooklyn, New York, Frederick A. Platt, receiver.

The Croton National Bank of the city of New York, C. P. Bailey, receiver.

The National Bank of Vicksburg, Mississippi, B. H. Polk, receiver.

The First National Bank of Keokuk, Iowa, O. C. Hale, receiver.

The First National Bank of Bethel, Connecticut, E. S. Tweedy, receiver.

Since last report but one bank has failed—The First National Bank of Rockford, Illinois, R. P. Lane, receiver.

During the past year the following dividends have been paid:

To the creditors of The First National Bank of Medina, New York, 38¾ per cent.

To the creditors of The Farmers and Citizens' National Bank of Brooklyn, New York, additional dividends of 32 per cent., making in all 87 per cent.

To the creditors of The Croton National Bank of the city of New York, an additional dividend of 25 per cent., making in all 75 per cent.

To the creditors of The Tennessee National Bank of Memphis, a dividend of 14 per cent. has been declared, but has not yet been paid, owing to a failure on the part of the leading creditor to present the proper vouchers.

A statement showing the capital, amount of United States bonds deposited to secure circulation, circulation delivered, circulation redeemed at the Treasury of the United States, and the amount outstanding October 1, 1869, of national banks in the hands of receivers, will be found in the Appendix.

NOTES IN CIRCULATION.

The following statement exhibits the number and amount of notes issued, redeemed, and outstanding, September 30, 1869.

	No. of notes.	Amount.
ONES.		
Issued	9, 589, 160	$9, 589, 160 00
Redeemed	904, 013	904, 013 00
Outstanding	8, 685, 147	8, 685, 147 00
TWOS.		
Issued	3, 209, 388	6, 418, 776 00
Redeemed	232, 224	464, 448 00
Outstanding	2, 977, 164	5, 954, 328 00
FIVES.		
Issued	23, 676, 760	118, 383, 800 00
Redeemed	985, 940	4, 929, 700 00
Outstanding	22, 690, 820	113, 454, 100 00
TENS.		
Issued	8, 094, 645	80, 946, 450 00
Redeemed	272, 495	2, 724, 950 00
Outstanding	7, 821, 150	78, 221, 500 00
TWENTIES.		
Issued	2, 269, 764	45, 395, 280 00
Redeemed	71, 655	1, 433, 100 00
Outstanding	2, 198, 109	43, 962, 180 00
FIFTIES.		
Issued	363, 523	18, 176, 150 00
Redeemed	22, 859	1, 442, 950 00
Outstanding	334, 664	16, 733, 200 00
ONE HUNDREDS.		
Issued	274, 799	27, 479, 900 00
Redeemed	25, 968	2, 596, 800 00
Outstanding	248, 831	24, 883, 100 00
FIVE HUNDREDS.		
Issued	13, 668	6, 834, 000 00
Redeemed	2, 585	1, 292, 500 00
Outstanding	11, 083	5, 541, 500 00
ONE THOUSANDS.		
Issued	4, 769	$4, 769, 000 00
Redeemed	2, 415	2, 415, 000 00
Outstanding	2, 354	2, 354, 000 00
Total amount of all denominations outstanding on the 30th day of September, 1869	.....	299, 789, 055 00
Add for fragments of notes outstanding, lost, or destroyed, portions of which have been redeemed	.....	840 45
Total	.....	299, 789, 895 45

The following statement shows the amounts and kinds of United States bonds held by the Treasurer of the United States to secure the redemption of the circulating notes of national banks on the 30th day of September, 1869.

Registered bonds, act of June 14, 1858	$675,000
Registered bonds, act of June 22, 1860	35,000
Registered bonds, act of February 8, 1861	3,491,000
Coupon bonds, act of March 2, 1861	16,000
Registered bonds, acts of July 17 and August 5, 1861	58,830,050
Registered bonds, act of February 25, 1862	59,228,850
Coupon bonds, act of February 25, 1862	4,200
Registered bonds, act of March 3, 1863	33,345,900
Registered bonds, act of March, 3, 1864, 5 per cent	91,579,450
Coupon bonds, act of March 3, 1864, 5 per cent	10,000
Registered bonds, act of March 3, 1864, 6 per cent	2,753,500
Registered bonds, act of June 30, 1864	35,218,700
Registered bonds, acts July 1, 1862, and July 2, 1864	18,523,000
Registered bonds, act of March 3, 1865, 1st series	25,465,200
Registered bonds, act of March 3, 1865, 2d series	10,392,800
Registered bonds, act of March 3, 1865, 3d series	2,678,450
Registered bonds, act of March 3, 1865, 4th series	228,000
Total	342,475,100

In my report for 1867 I called the attention of Congress to the fact that, in several instances, notes prepared in the usual manner for issue to national banks had been purloined from this office. Two amounts larger than the rest were mentioned, to wit: $4,500 in fifty and one hundred dollar notes of The National City Bank of Lynn, Massachusetts, and $12,000 in fifty and one hundred dollar notes of The First National Bank of Jersey City, in addition to which several thefts of a single sheet had occurred, making in all $17,560. Suspicion at that time was directed to a colored man, who had been employed in the office from the time of its organization, in a confidential capacity, and who was then under arrest. The evidence against him, though very strong, was not considered to be conclusive, and it was thought best not to bring the case to trial at once, but to wait and see what additional testimony might be developed by the lapse of time. During the past year, efforts made by the guilty party to avail himself of the stolen notes, furnishing conclusive proof of his guilt, he was tried in the criminal court of the District in August last, and convicted, but a motion in arrest of judgment was granted by the court for some defect in the indictment, and the criminal was discharged; he was at once rearrested on several other charges, and is now awaiting his trial on new indictments. Only about $1,400 of the stolen notes have been recovered, and it is a serious question whether provision should not be made for the payment of these stolen notes when found in the hands of innocent holders. Their similarity to the genuine issues of the same and other national banks, and the difficulty, to any but the most expert and skillful, in recognizing the forged signatures, make it impossible for the great majority of those who may handle money to distinguish the spurious from the genuine issues. The subject is respectfully submitted to the consideration of Congress.

REPORTS.

Under the act of Congress of March 3, 1869, three reports have been called for. The first call was made Tuesday, April 20, for a report showing the condition of the banks at the close of business on the previous Saturday, April 17.

The second call was made June 15, for a report showing the condition of the banks on Saturday, the 12th of June.

The third call was made October 13, for a report showing the condition of the banks on the 9th of that month.

The first report showed a larger number of banks than usual deficient in their reserve of lawful money, but generally in small amounts.

The second and third reports, successively, exhibited an improvement in this respect; and as they are regarded as setting forth the actual working condition of the banks, without manipulation or preparation, the results are far more valuable and gratifying. In fact, the two evils most complained of under the former system of reports, to wit: previous preparation on the part of the banks, and the opportunity afforded to speculators to manipulate the money market, have been almost entirely done away with. The banks habitually keep themselves in better condition, as a rule are less extended, and have more complete control of their affairs. If they carry out this policy a little more thoroughly, they will be less at the mercy of the borrowers, will be better able to protect the legitimate interests of their customers, and better entitled to the fostering care of the government.

LIQUIDATION.

As the law now stands, a bank may, by a vote of the shareholders owning two-thirds of its stock, go into liquidation and close up its affairs. After the expiration of one year from the publication of notice to its bill-holders and creditors, as required by the statute, it may deposit with the Treasurer of the United States legal-tender notes for its outstanding circulation, and take up the bonds held as security therefor.

This section was undoubtedly intended to provide for the winding up of banks under the ordinary conditions incident to specie payments. The natural flow of notes to the place of their issue, when banks are paying specie, would cause a large portion of them to be redeemed during the year; and if the bank is solvent, and in good faith endeavoring to close up its affairs, the most of its creditors would probably be paid by the expiration of that period. So that, supposing the liquidation to have progressed so far that the bank is ready to distribute its capital among its stockholders, the law provides the manner in which the liquidation shall be completed, and the shareholders discharged from all further liability on account of its circulating notes, within a reasonable time.

In this view of the case the provisions of the statute are reasonable and proper. But, under existing circumstances, when bank notes remain in circulation until they are worn out, and when the use of the notes as money is so much more valuable to the holder than any gain he may realize from their redemption that he will not send them home for that purpose, the year provided in the law, and the purpose of that provision, are of no moment whatever. Banks go into liquidation, and call upon note-holders to present their notes for redemption, by published notice, as required by law, but, during the whole year that follows, are not obliged to redeem anything except now and then a worn-out or defaced note. This facility of circulation, and the absence of all cost of redemptions, have probably induced some associations to take the legal steps for going into liquidation, with the expectation of continuing to reap the benefit of their outstanding circulation, while they continue to do a banking business under State laws, or as private bankers.

This is an abuse that could only be practiced under a suspension of

specie payments, and during the absence of all demand for redemptions; but for the time it is none the less an abuse that requires correction. Congress provided by law for the organization of banking associations which should be subject to certain restrictions, and which should be authorized to issue notes for circulation as national currency. The privilege of issuing circulation was granted upon certain conditions. The privilege and the conditions go together. The law does not contemplate that the conditions should be cast aside or disregarded while the privilege is retained. Unfortunately the phraseology of the law seems not to forbid such operations, and the interference of Congress is necessary to prevent its privileges from being abused, and to protect those banks which are in good faith endeavoring to comply with all the requirements of the law.

It is respectfully recommended that Congress should pass an act in one section, unconnected with any other subject, requiring all banks that go in liquidation to deposit legal-tender notes for their outstanding circulation, and take up their bonds deposited with the Treasurer of the United States as security for such circulation, within sixty days from the date of the vote of the shareholders to go into liquidation.

METHOD OF COLLECTING UNITED STATES TAXES.

Section 41 of the national banking law provides for taxing the circulation, deposits, and capital not invested in United States bonds, of national banks. The banks are required to report and pay these taxes semi-annually to the Treasurer of the United States. This they have done regularly since their organization, paying into the treasury several millions every year, without trouble, and without expense to the government.

Under the internal revenue law they are required to pay a special tax, and a dividend tax to the collectors of the several districts in which they are located.

It is recommended that all taxes imposed on national banks by the United States be made returnable and payable to the Treasurer of the United States, in the same manner that the larger portion of them now are.

This change would avoid confusion, save expense and trouble, collect the taxes more promptly, and probably more thoroughly, and place the whole business under the supervision of one officer, by which means, also, all information on the subject would be concentrated in one office, and so be more accessible.

SPECIAL EXAMINATIONS.

Perhaps no one thing has done more to promote the safety and sound management of national banks than their liability to examination without previous notice, by an agent appointed for that purpose, and probably no provision of the law was more unpopular among the banks when the law first went into effect; but the good results brought about, directly and indirectly, by such examinations, have fully vindicated the wisdom of the provision. The examiner's work is done silently, and the public are not aware of either the amount or the importance of the work done. In quite a large number of cases examinations have brought facts to light that have enabled the Comptroller to interpose in time to save banks from failure. Defalcations have been exposed; abuses, irregularities, and violations of law have been discovered and corrected.

The compensation allowed by law is totally insufficient to pay the right kind of men to undertake this duty. The labors of examiners are very severe, involving work by day and travel by night; while the rigid and careful scrutiny required to investigate fully the condition and accounts of the banks is wearying and exhausting. In New York, Boston, and Philadelphia, the banks have cheerfully acknowledged the value and efficiency of examinations, by making voluntary provision somewhat commensurate with the arduous nature of the work and the importance of the results attained.

An increase in the amount of their compensation is a matter of necessity as well as a matter of justice; and Congress is urged to make provision for that purpose. All the expense involved in these examinations is now defrayed by the banks, under the law, and no appropriation of the public moneys will be necessary. An increase in the rate of compensation should be authorized by law, and provision made for its assessment upon the several banks examined, in proportion to the time and labor spent in the examination.

SALARIES.

In the organization of the National Currency Bureau, the Comptroller was authorized to "employ, from time to time, the necessary clerks to discharge such duties as he shall direct, which clerks shall be appointed and classified by the Secretary of the Treasury in the manner now provided by law."

Under this provision of law the highest salaries that could be paid were already fixed by laws passed nearly seventeen years ago. Perhaps in the beginning such provision was adequate for all practical purposes; but as the nature of the duties to be performed became more arduous, and the responsibilities greater, more difficulty has been experienced in securing the services of competent men in the various positions to be filled.

The leading places in this office, now filled by clerks receiving salaries of $1,800, require abilities of a high order and integrity of the most undoubted character—abilities and integrity that in other pursuits command much higher compensation. The salaries paid by banks to officers, for the performance of duties no more difficult and no more responsible than those devolving upon the clerks in this office, are from one hundred to three hundred per cent. greater. The consequence has been that, even after the services of the right kind of men have been secured by a course of instruction and training, the higher prices offered by private interests outside of the department constantly draw them from the department, and leave the same difficulties to be again encountered.

It seems to me evident, if the salaries fixed seventeen years ago were not then too high, when all the necessaries of life were much cheaper than now, that at the present time they are totally inadequate, in view of the enormous advances in the expense of living. It is not wise to place men upon a salary meagre and barely sufficient to furnish the necessaries of life—perhaps even insufficient for that—in positions of responsibility where the most thorough integrity is required. It is exposing them to temptations to which they ought not to be subjected. And I earnestly recommend a general increase of salaries, and especially an increase in the salaries of those men who have the most important positions in the bureau.

The salary of the Deputy Comptroller is not equal to the importance

and responsibility of his position. It is less than that now paid to men in the office of the Treasurer of the United States, whose positions are no more responsible and no more important, and very much less than the salaries paid by banking institutions in the large cities.

The position of the cashier of the division of issues is also one of labor and responsibility, as is that of the cashier of the division of redemptions.

The division of reports requires for its chief a man of peculiar qualifications. It is his duty to examine all reports received from the national banks, and he has charge also of all the correspondence growing out of them. The position is one of great labor, requiring no ordinary judgment and skill.

The various accounts kept in the office are extensive and complicated, requiring vast labor and skill.

The correspondence of the office is very extensive, and cannot be carried on as a mere matter of routine. It requires knowledge, intelligence, and ability to conduct it properly.

I would recommend that the Deputy Comptroller should be paid a salary of $3,500; the head of each division $2,400; two correspondents $2,200 each; and two book-keepers $2,000 each.

I do not think the government would lose anything by a fair compensation for honest labor. The duties would be more ably and satisfactorily performed, and the efficiency of the public service would be increased.

CENTRAL REDEEMING AGENCY.

The recommendation contained in my last annual report, looking to the establishment of an agency in the city of New York in the interest of the national banks, owned and controlled by them, for the redemption of all their issues and for the transaction of all their business, is again submitted to the consideration of Congress.

Careful observation and study during the year have confirmed the opinion then expressed as to the practicability and usefulness of such an institution. In the first place, it would be the clearing-house for all the bank circulation in the country—the reservoir to which it would flow, and from which it would be distributed again whenever and wherever needed.

A common misapprehension prevails as to the effect or practical result of general and uniform redemptions in New York, the impression being that such an arrangement would be onerou upon the country banks, and would compel them to pay tribute to that city. No apprehension could be more unfounded. As long as every bank redeems independently at its own counter, or at the nearest redemption city—Cleveland, Pittsburg, Cincinnati, or St. Louis, and *not* in New York—funds that are par, that will pay debts in the latter city, will command a premium; and the old-time system of assorting and returning the notes of country banks for the purpose of procuring New York exchange, will be renewed. The brokers, finding they can make a profit in this way, will divide the territory between them, and will compel the banks to supply themselves regularly with gold and exchange to meet their demands.

On the other hand, if all agree to establish their own agency in New York, to take care of and to protect their own notes, all currency will be par in New York. There will be no running upon the banks, for there will be nothing to gain by it. A certain amount of currency will

always be required to transact the business of the country, and this will be furnished proportionately by all the banks. The excess of circulation only, over and above this amount, will have to be redeemed; and this excess will also be equally apportioned to all the banks. So that, by the adoption of one general agency, as proposed, every bank in the country will have its just proportion of the benefit to be derived from the circulation; sharing also, in the same proportion, in the expense of redeeming any excess that there may be from time to time. And that is all there is in a uniform system of redemption in New York—equal rights and equal privileges to all, special hardships or heavy expense to none.

While such would be its salutary effect upon the banks, the people at large would rejoice in a currency of uniform value all over the country. All inconveniences growing out of local values would disappear, and we should have a truly *national* currency.

The proposed agency, being controlled and managed by the joint banking interests of the country as their own fiscal agent, would necessarily be a highly conservative institution, which would operate as a check upon the speculative tendencies of the times, and exercise a healthful influence upon the interests of trade. The banks would attend to their own business in New York, thus saving the expenses and profits heretofore paid to their correspondents; and they would have the satisfaction of knowing that their reserve funds, upon which so much depends, were not risked in Wall street speculations, or used in a manner detrimental to the public interests.

INTEREST ON DEPOSITS, AND CALL LOANS.

It is a common saying among bankers, when speaking of governmental supervision, "Take care of the currency; make that as secure as possible, but do not interfere with the *business* of the banks."

As far as practicable, business *should be* left free and untrammeled; but, in this country, the business of issuing circulating notes is so involved with the lending of money; the ability to redeem on demand is so dependent on the amount of reserve kept on hand, and the character of the loan, that it is impossible to apply safeguards to the currency, without applying prudence and reasonable restrictions to the business of lending. If a bank pledges its capital by the deposit of bonds for the redemption of its circulation, it must so use that circulation as not to lose it; so invest it as to have it coming back with a profit; must use it judiciously, and safely, so that it will protect itself.

The government, in delegating the power to issue notes, has the right to prescribe the conditions upon which they shall be issued. If harsh or unnecessary conditions are imposed, they should be abrogated. If the conditions are wise and wholesome, they should be honestly observed. In prescribing rules, reference should be had to the object to be attained by the organization or incorporation of banking institutions. A charter to carry on the business of banking does not give power to buy and sell real estate, to ship goods to a foreign port, *or to engage in, or promote, any speculative operation.* The business of banking, properly conducted, is just as sure, and just as safe, as any other business; but it must be confined to its proper and legitimate sphere.

In the case of an incorporated banking association, its powers are prescribed in its charter. The law for the organization of national banks defines their powers with precision. They are empowered to exercise, under the act, "all such incidental powers as shall be necessary to carry

on the business of banking, by discounting and negotiating promissory notes, drafts, bills of exchange, and other evidences of debt; by receiving deposits; by buying and selling exchange, coin, and bullion; by loaning money on personal security; by obtaining, issuing, and circulating notes," &c.—from which it will be seen that national banks are authorized, among other things, "*to receive deposits;*" that is, when money is brought to them, they are authorized to receive it.

They are not, however, authorized to *hire* deposits, and the law does not contemplate that they should solicit loans, under the guise of deposits, by the offer to pay interest on them. This practice, however, prevails extensively; and although, by implication, the law forbids it, the prohibition is not sufficiently explicit or positive to prevent it. The evil of the practice is this: All the banks in the leading cities, and nearly all the country banks, keep balances in New York, which by law constitute a portion of their reserve. The offer of interest on these balances is an inducement to keep as large a portion of their reserve on deposit in New York as the law will allow. Banks in the leading cities —which are named in section thirty-one of the act—are permitted to keep one-half their reserve in New York; and all other banks are permitted to keep three-fifths of their reserve there.

If, then, New York banks pay interest on these deposits, they must, of course, use them; and, as they are payable on demand, they must be loaned on call. Call loans, as a rule, are made to brokers and operators in stocks and gold. Men engaged in trade cannot ordinarily afford to borrow money which they may be called upon to refund at an hour's notice.

It is, moreover, a prevalent opinion in the large cities that a large call loan is a good thing for a bank to have—that it makes a bank strong; and bank officers exhibit with evident satisfaction a large proportion of their loan payable on demand. And why? Money loaned on call is loaned at a lower rate of interest than when time is specified, and therefore cannot be more profitable. The truth is, they have a large deposit, upon which they are paying interest, that may be checked out at any moment. They are obliged to get something for the use of their money, but are afraid to give time, and so have to lend on call at low rates. They know their weakness in this respect, and feel obliged to fortify. The fortifications are, perhaps, the best possible; but if there were no weak points, there would be no danger to guard against. Perfect immunity from danger is better than the strongest fortification against an ever impending danger.

The most objectionable feature of the whole transaction, however, lies in the fact that the facility with which large loans can be effected, payable on call at low rates of interest, while commercial paper is only done at high rates, or is declined altogether, fosters speculation. Paragraphs like the following may be found in the money articles of the New York papers almost every day: "Money was fairly active on call at six to seven per cent.; commercial paper very dull; prime names ten per cent. to fifteen per cent.;" which means, money for speculation, six to seven per cent.; money for trade, ten to fifteen per cent.

Call loans are a necessity, when interest is paid on deposits. Competition for the accounts of country banks has led to the payment of interest. The New York banks see and deprecate the evils of the practice. They have several times attempted to put an end to it; but there will always be one or more banks which see their opportunity in such an effort, and will refuse to come into any arrangement intended to put a stop to it. The fact that the reserves of the country are hawked on the

street, and are tendered and used for speculation, is sufficient ground for an interference of the law.

INTEREST, TAXES, AND PROFIT.

A bank that has its capital invested in interest-bearing securities, upon deposit of which it obtains an issue of circulating notes—which notes are to be used in its banking operations as money—can afford to lend its money at lower rates of interest than a bank that issues no notes for circulation, but lends its capital directly to its customers. The bank with circulation derives a portion of its profit from the interest on its securities, and a portion from its customers; while the bank without circulation derives all its profit from its customers. The delegation by the government to banking associations of the power to issue notes to circulate as money, therefore, has a tendency to lower the rate of interest, and so to furnish cheap money to the business community.

That this is actually the case will appear upon investigation. The incorporated bank, doing business, and issuing circulation under the authority of the government, is uniformly regarded as the most reliable and reasonable source of accommodation by the business community. The private banker, depending upon the active use of his capital for his profit, must charge a much higher rate of interest to realize the same relative profit, supposing, of course, that the deposits of the two institutions are equal. A bank with $100,000 capital invested in securities bearing six per cent. interest, upon which it has received $90,000 in circulation, can lend that $90,000 at seven per cent., and yet realize a profit of $12,300 on its capital. The private banker, lending his capital of $100,000 directly, must charge his customers *twelve per cent.* to realize the same profit as the bank. The merchant and the tradesman know this, and expect to pay about that difference for the use of money when their necessities compel them to resort to private bankers or brokers.

The government, therefore, confers a greater boon upon the business public, by enabling it to borrow money at moderate rates of interest, than is generally realized or admitted. If all the banks were deprived of their circulation during the coming year, by act of Congress, the rates at which money could be borrowed in most sections of the country would be nearly doubled. The assumption by the government of the sole power to issue circulating notes would in no wise furnish relief. The United States can get its notes into circulation by paying them out for its expenses, and in payment of its debts. Not being able to do a banking business, however, it cannot lend them as a bank can, but would have to pay them out to its creditors, and, in the end, the notes would come into the hands of capitalists, who would lend them to the people at high rates of interest.

Taking the country as a whole, government and people as one, the profit gained by the government on the issue of its own notes—or, to use an expression in common use, the amount saved by the use of its own notes as a loan without interest—would not compensate for the additional tax upon the business of the country, caused by the advance in the rates of interest which would be likely to follow such a change in the circulation.

The amount loaned by the national banks to the business interests of the country will average about seven hundred millions; and for every addition of one per cent. to the rate of interest, a tax of not less than seven millions would be imposed on the business of the country. An increase of five per cent. to the rate of interest would make the tax not

less than $35,000,000. This would be the actual money tax. But the depression caused by this additional burden, while it would be a very serious drawback to the prosperity of the country, could not well be estimated in money. As a general thing, national banks lend money to their customers at about the legal rates; though, of course, there are exceptional cases.

Heavy taxation, also, is a burden on the business of the country; and like every other item that enters into the expense of conducting any business, the burden is borne in the end by the customer, or consumer. The tax upon gas companies, for instance, is added to the monthly bill of every consumer; and the tax upon banks is merely the addition of something to the rate of interest. Within a certain limit the tax is proper and legitimate. Every business should bear its share of the public burden; and if the rates are equitably and wisely adjusted, no complaint can be made. But in many sections the local taxation growing out of the expenses of the war is so high, as, when added to the United States taxes, to absorb a large proportion of the profits of the banks. Limited by law to the legal rate of interest, the bank must wind up, or its shareholders must be content with meagre dividends. Some banks in this predicament have actually taken the necessary steps to close up their affairs. Others, probably, have resorted to usury to increase their profits to the paying point.

Banking systems had been in operation in several States for a number of years before the war, that issued circulation based upon a deposit of State or United States bonds; and there was no limitation to the number of such banks, or to the amount of circulation they might issue. The deposit of United States bonds required as security for the circulation of national banks is nothing new, either in theory or practice. The fact that the United States paid the interest on its bonds in gold, which gold was sold by the banks at a premium, enabled them to make larger profits than were accustomed to be realized by State banks formerly doing business under similar circumstances. And the additional fact that the amount of circulation that could be issued by national banks was limited to $300,000,000—giving to the system the semblance of a monopoly—operated to produce an impression in the public mind that national banks were mines of wealth, realizing to their stockholders fabulous dividends. Some of the earlier banks, which sold their gold interest at from 100 to 180 per cent. premium, and which sold five-twenty bonds for the agents of the government to the amount of millions, probably did realize very large profits. But that day has passed.

The average dividends made by the banks during the last year will probably not exceed ten per cent. upon their capital, after deducting taxes and expenses. And as the premium on gold shall diminish, and the national banking system shall be made free to all who are able and choose to comply with its conditions, the average profit will conform to the law which governs all business. It will be a fair living profit, and no more.

SOUND CURRENCY.

The currency constitutes a very important part of the financial system of any country. Without a sound currency, a healthy financial condition is impossible. There are two requisites to a sound currency: convertibility and elasticity, and either of the two involves the other. The present currency of the United States possesses neither of these requisites. During the past year it has neither increased nor diminished, but

stands about as it did this time last year*—$390,000,000 issued by the government, and $300,000,000 issued by the banks—neither redeemable nor convertible into anything more valuable, and therefore not susceptible of reduction by any ordinary process; each issued to the full limit allowed by law, with no power of expansion. The whole amount must be employed, whether it is wanted or not, and the limit cannot be exceeded, no matter how urgently more may be required. During the summer months, when there is rest in almost all branches of trade, the whole circulation was in market seeking employment; and now that autumn has come, with its bounteous harvests, when the farmer seeks to realize in money the reward of his labor and the interest of his capital for the whole year, when hundreds of millions must be distributed throughout the length and breadth of the land, we have the same unvarying amount of currency to use.

There are two kinds of currency in use: one issued directly by the government; the other issued by the banks. One kind would seem to be enough. The best should be preserved and perfected; the other withdrawn.

Applying the test first to the government issues, it is noted at once that they are not redeemable, and that no provision has ever been made for that purpose. The very moment they are made redeemable, they will cease to answer the purposes of currency; for, after they are redeemed, they are in the treasury and cannot again be paid out, except upon appropriations made by law, in accordance with the constitutional provision, and consequently cannot again be put in circulation, except as disbursements may be necessary to pay expenses and debts of the government. So that government circulation is not convertible, and therefore is not elastic, and cannot be made so without first making a radical change in the organization of the United States treasury, by which it should be converted into a huge banking institution calculated to receive deposits, make loans, and otherwise perform the functions of a national bank.

The notes issued by national banks are nominally redeemable; and, if the legal-tender notes were out of the way, would be actually so, and, being issued by institutions in sympathy with trade, would contract and expand in obedience to the law of supply and demand, so that they would also possess the element of elasticity.

As to the comparative merits of the two kinds of currency, an impartial consideration would probably decide in favor of a bank circulation, principally because it would possess the power of adapting itself to the exigencies of trade. If government issues could be made to possess the same power of adaptation, the verdict would be in their favor. A candid investigation, however, cannot fail to develop the fact that there is no branch of the fiscal service adequate to the direct issue and care

**Statement of United States currency for* 1868 *and* 1869.

November 1, 1868.		November 1, 1869.	
Legal tenders	$356, 021, 073	Legal tenders	$356, 113, 258
Fractional currency	33, 413, 985	Fractional currency	37, 035, 442
	389, 435, 058		393, 148, 700
			389, 435, 058
Total increase			3, 713, 642
Increase of legal tenders			92, 185
Increase of fractional currency			3, 621, 457

of such a currency as the country requires. The treasury system is so arbitrary in its collections and disbursements, so little in harmony with the business interests of the community, that it frequently absorbs large amounts of currency at most inopportune seasons, and disburses them with just as little regard to the wants of trade. If the treasury were redeeming its issues, large amounts would be presented for payment when money was plenty; but, as the return of this money to the channels of trade would depend upon the disbursements of the government, there could be no certainty that it would find its way back again when needed. In fact, the current operations of the treasury of the United States are regarded by business men as constituting a powerful, and, at the same time a very uncertain element, difficult to estimate, but which must necessarily be taken into consideration in all their business transactions. It is but justice, however, to say that the inconveniences and defects inherent in the present system have been obviated as far as possible by the present administration of the department, and where they could not be obviated entirely, they have been reduced to a minimum.

So long, therefore, as the collection of the revenues is liable to be a process of contraction, and their disbursement a process of inflation, the agencies through which collections and disbursements are effected cannot be regarded as suitable agencies for furnishing a sound currency to the people.

The argument that the government should furnish the currency in order that it may realize the profit upon its circulation is a common one, but will not bear scrutiny. There is no profit to the government on the circulation of an inferior currency. Only a sound currency will promote the material prosperity of the people; and the government can realize no profit from anything detrimental to their interests. As a currency, therefore, government issues are not profitable. As a loan without interest they are equally unprofitable, because they are injurious to the national credit, and add enormously to the expenses of the government.

If, however, it is impossible for the government to comply with the conditions necessary in order to furnish a sound currency, it can at least provide for the withdrawal of its own notes, and prescribe the conditions upon which, and the agencies through which, a better currency may be provided. As before stated, there should be but one paper currency in the country, and that should emanate from a source that is influenced by, and is amenable to, the laws of trade. No check or limitation should be imposed upon it, other than the law of supply and demand.

FREE BANKING.

The banking system now in operation under the act of Congress, is doubtless an improvement upon the condition of things that prevailed prior to its inauguration. It may have imperfections, but most of them can be traced to the evils of an irredeemable currency. Abuses of various kinds are practiced, or tolerated, during a suspension of specie payments, that would disappear of themselves in a healthier financial atmosphere; and as observation and experience bring to light defects, they may be corrected by judicious legislation. Any radical changes now would affect so many and such great interests, that it would be safer and wiser to build upon and improve the present system, so as to bring it fully up to the requirements of the age and the country, than to undertake to build up a new one. It may be made the means of supplying a

safe, convertible, and elastic currency in any volume that may be required by the business of the country.

No human intelligence can fix the amount of currency that is really needed; for it is continually varying, and is never fixed. If Congress limits the amount, there will always be those who will be dissatisfied, and who will seek legislation either for the purposes of contraction or expansion. And so long as the volume of currency depends upon legislative enactment, uncertainty and instability will pervade all financial operations.

If, however, notes for circulation are issued by a banking association composed of business men and capitalists, who are obliged to furnish security for the prompt and easy conversion of their issues into coin on demand, no other limit to the amount of such notes need be fixed than that imposed by self-interest. If there is a legitimate demand for currency, the notes will remain in circulation long enough to make their issue profitable. If there is not such a demand, the notes will be hurried home for conversion into coin. In this way the business demand for currency will get its supply; and the surplus, if any, will always be retired.

A self-adjusting system of currency is the only one that is adapted to the exigencies of trade, and to the wants of the country; and it is a vital question at this time, whether this result can be reached before the return of specie payments. If possible at all, it is only possible through the agency of national banks. The machinery of the government is not adapted to such ends. And further, if possible, it is so only upon the adoption of a policy which will tend gradually but surely to a resumption of specie payments. It must be the gradual development of a process which shall absorb legal tenders, and put in their place a paper currency which shall at all times and under all circumstances be exchangeable for coin, either of paper* or of gold—a paper currency which shall gradually increase, while the legal tenders for its redemption shall gradually decrease, in such a ratio as a healthy demand for banking facilities may determine.

Where banking facilities were already abundant, there would be no inducement for the establishment of banking institutions for the issue of currency upon conditions that would inevitably diminish the volume of lawful money applicable to its redemption, and so gradually but surely enhance the cost of such redemption; while in other sections destitute in whole or in part of banking facilities for the legitimate demands of business, the necessity for banks and currency would justify the increase of bank circulation, notwithstanding the fact that by such increase the burden of its redemption would also be enhanced.

The entire South and many portions of the West are very much in need of the facilities and advantages to be derived from properly organized banking institutions, and their necessities would justify them in deliberately adopting measures to supply their wants, the direct tendency of which would be to hasten the return of specie payments in the manner indicated, to-wit, by the increase of bank notes, and the absorption of the legal-tender notes. As the former increased, the latter would diminish. As lawful money became scarce, its value would be enhanced, and would gradually approximate to par with gold. Thus specie payments may be reached through the agency of the national banks, and by the operation of natural causes. The process will not be rapid or spasmodic, because it will in all its stages, and in all its details, be governed by sound principles and conform to established laws. At

* Legal tenders.

the same time, the benefits and advantages of the national banking system would gradually become more equally diffused, until all sections would at length get their just and equal share, apportioned beyond cavil or objection, because regulated by the actual requirements of business.

While free banking may thus be established with safety, anterior to specie payments, conditioned only upon the withdrawal and cancellation of a legal-tender dollar for every dollar of bank currency issued, free banking upon a specie basis may also be permitted, with equal safety, and without delay. With details properly adjusted, banks may be established with authority to issue and put in circulation gold notes—limiting the amount only by the ability of the banks to comply with the necessary conditions, and to redeem their issues. Some provision of this kind is probably necessary in order to supply the Pacific and gold-producing States with a paper currency. A circulating medium, cheaper and more convenient than coin, has long been a necessity in those States, and would undoubtedly do much to promote activity, enterprise, and development. Experience has demonstrated to them that a currency composed exclusively of specie is not exempt from the fluctuations to which money and trade everywhere are subject, and has awakened an anxiety on the subject, which may lead to the introduction of paper money, if the opportunity is afforded.

By the establishment of banks on a specie basis, the resumption of specie payments is only anticipated; and familiarity with gold values will do much to relieve the subject of the mystery with which it is associated in the minds of many. Looking forward to the day when uniform values shall again prevail, it may be that, by wise legislation now, a banking system can be established, truly national in its character and scope, which will furnish a sound currency of uniform value in every State of the Union.

Respectfully submitted.

HILAND R. HULBURD,
Comptroller of the Currency.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

APPENDIX.

Statement showing the number of banks, amount of capital, amount of bonds deposited, and circulation, in each State and Territory, on the 30th of September, 1869.

States and Territories.	ORGANIZATIONS.			Capital paid in.	Bonds on deposit.	Circulation issued.	In actual circulation.
	Organized.	Closed or closing.	In operation.				
Maine	62	1	61	$9, 185, 000 00	$8, 438, 750	$7, 682, 256	$7, 509, 196 00
New Hampshire	41	.....	41	4, 835, 000 00	4, 897, 000	4, 394, 395	4, 281, 195 00
Vermont	40	.....	40	6, 810, 012 50	6, 538, 500	5, 916, 800	5, 751, 720 00
Massachusetts	209	3	206	85, 082, 000 00	65, 230, 500	60, 104, 670	57, 046, 930 00
Rhode Island	62	.....	62	20, 364, 800 00	14, 193, 600	12, 940, 850	12, 486, 900 00
Connecticut	83	2	81	24, 606, 820 00	19, 758, 100	18, 215, 115	17, 433, 978 00
New York	315	21	294	116, 284, 941 00	79, 096, 900	76, 067, 510	68, 553, 175 00
New Jersey	55	1	54	11, 565, 350 00	10, 710, 450	9, 736, 245	9, 407, 115 00
Pennsylvania	205	8	197	50, 235, 390 00	44, 353, 500	40, 769, 220	38, 748, 606 00
Maryland	32	1	31	12, 790, 202 50	10, 068, 750	9, 436, 780	8, 910, 880 00
Delaware	11	.....	11	1, 428, 185 00	1, 348, 200	1, 244, 725	1, 197, 625 00
District of Columbia	6	2	4	1, 350, 000 00	1, 337, 000	1, 339, 500	1, 099, 571 00
Virginia	20	3	17	2, 623, 300 00	2, 405, 000	2, 177, 580	2, 134, 980 00
West Virginia	15	1	14	2, 216, 400 00	2, 243, 250	2, 068, 950	1, 988, 050 00
Ohio	138	6	132	22, 954, 700 00	20, 642, 150	19, 076, 260	18, 405, 385 00
Indiana	71	3	68	12, 902, 000 00	12, 554, 050	11, 391, 695	11, 017, 627 00
Illinois	84	2	82	12, 570, 000 00	11, 352, 850	10, 315, 835	9, 950, 275 00
Michigan	43	2	41	5, 460, 010 00	4, 365, 100	3, 957, 555	3, 824, 755 00
Wisconsin	37	3	34	2, 760, 000 00	2, 715, 050	2, 626, 750	2, 508, 102 00
Iowa	48	5	43	4, 017, 000 00	3, 671, 750	3, 436, 135	3, 217, 077 00
Minnesota	18	1	17	1, 840, 000 00	1, 772, 200	1, 604, 100	1, 548, 900 00
Kansas	5	.....	5	400, 000 00	382, 000	371, 400	341, 000 00
Missouri	20	2	18	7, 810, 300 00	4, 786, 350	4, 419, 170	4, 164, 525 00
Kentucky	16	.....	16	2, 885, 000 00	2, 725, 700	2, 428, 470	2, 366, 720 00
Tennessee	14	1	13	2, 015, 300 00	1, 490, 200	1, 291, 170	1, 191, 551 00
Louisiana	3	1	2	1, 300, 000 00	1, 258, 000	1, 251, 120	1, 094, 589 00
Mississippi	2	2	.....	.....	.....	66, 000	53, 383 00
Nebraska	4	.....	4	450, 000 00	235, 000	171, 500	170, 000 00
Colorado	3	.....	3	350, 000 00	297, 000	255, 700	252, 000 00
Georgia	9	2	7	1, 600, 000 00	1, 383, 500	1, 239, 900	1, 234, 100 00
North Carolina	6	.....	6	823, 400 00	445, 100	384, 700	379, 700 00
South Carolina	3	.....	3	823, 500 00	277, 000	192, 500	192, 500 00
Alabama	3	1	2	400, 000 00	310, 500	353, 025	288, 647 00
Nevada	1	.....	1	250, 000 00	155, 000	131, 700	129, 700 00
Oregon	1	.....	1	100, 000 00	100, 000	88, 500	88, 500 00
Texas	4	.....	4	525, 000 00	472, 100	429, 535	407, 535 00
Arkansas	2	.....	2	200, 000 00	200, 000	180, 200	178, 900 00
Utah	1	.....	1	150, 000 00	150, 000	135, 500	135, 000 00
Montana	1	.....	1	100, 000 00	40, 000	36, 000	36, 000 00
Idaho	1	.....	1	100, 000 00	75, 000	63, 500	63, 500 00
Fractional redemptions reported by the Treasurer of the United States	.....	.....	.....	.....	.....	.....	3 45
Total	1, 694	74	1, 620	432, 163, 611 00	342, 475, 100	317, 992, 516	299, 789, 895 45

Statement showing the national banks in liquidation, their capital, bonds deposited to secure circulation, circulation delivered, circulation surrendered and destroyed, and circulation outstanding October 1, 1869.

Name and location of bank.	Capital.	U. S. bonds on deposit.	Circulation delivered.	Circulation returned and destroyed.	Circulation outstanding.
The National Union Bank of Rochester, N. Y.	$400,000	$220,000	$192,500	.....	$192,500
The First National Bank of Leonardsville, N. Y.	50,000	50,500	45,000	.....	45,000
The Farmers' National Bank of Richmond, Va.	100,000	89,000	85,000	$5,000	80,000
The National Bank of the Metropolis, Washington, D. C.	200,000	198,000	180,000	3,839	176,161
The First National Bank of Elkhart, Ind*	100,000	100,000	88,147	.....	88,147
The National Bank of Crawford County, Meadville, Pa.	300,000	.....	(†)	.....	.....
The City National Bank of Savannah, Ga.	100,000	.....	(†	.....	.....
The First National Bank of New Ulm, Minn.	60,000	59,000	54,000	1,000	53,000
The First National Bank of Kingston, N. Y.	200,000	193,000	180,000	6,300	173,700
The First National Bank of Bluffton, Ind	50,000	50,000	45,000	1,275	43,725
The First National Bank of Skaneateles, N. Y.	150,000	153,000	135,000	.....	135,000
The Appleton National Bank of Appleton, Wis.	50,000	50,000	45,000	.....	45,000
The National Bank of Whitestown, N. Y.	120,000	50,000	44,500	.....	44,500
The First National Bank of Cuyahoga Falls, Ohio	50,000	50,000	45,000	2,000	43,000
The National Mechanics and Farmers' Bank of Albany, N. Y.	350,000	335,000	314,950	14,580	300,370
The First National Bank of Steubenville, Ohio	150,000	150,000	135,000	.....	135,000
The First National Bank of Danville, Va.	50,000	44,000	45,000	5,800	39,200
The First National Bank of Oskaloosa, Iowa	75,000	76,000	67,500	.....	67,500
The Merchants and Mechanics National Bank of Troy, N. Y.	300,000	215,000	184,750	3,200	181,550
The First National Bank of Marion, Ohio	125,000	125,000	109,850	1,000	108,850
The National Insurance Bank of Detroit, Mich.	200,010	100,000	85,000	.....	85,000
The National Bank of Lansingburgh, N. Y.	150,000	163,000	135,000	.....	135,000
The National Bank of North America, New York, N. Y.	1,000,000	340,000	333,000	27,000	306,000
The First National Bank of Hallowell, Me.	60,000	60,000	53,350	500	52,850
The Pacific National Bank of New York, N. Y.	422,700	150,000	134,990	.....	134,990
The Grocers' National Bank of the City of New York, N.Y.	300,000	100,000	85,250	27,000	58,250
The Savannah National Bank of Savannah, Ga.	100,000	100,000	85,000	.....	85,000
The First National Bank of Frostburg, Md.	50,000	53,000	45,000	.....	45,000
The First National Bank of La Salle, Ill.	50,000	50,000	45,000	.....	45,000
The Pittston National Bank of Pittston, Pa.	200,000	.....	(†)	.....	.....
The Fourth National Bank of the City of Indianapolis, Ind.	100,000	93,500	85,700	2,100	83,600
The Berkshire National Bank of Adams, Mass.	100,000	.....	(†)	.....	.....
The First National Bank of Providence, Pa.	100,000	99,850	90,000	2,250	87,750
The National State Bank of Dubuque, Iowa	150,000	143,000	127,500	5,950	121,550
The Kittanning National Bank of Kittanning, Pa.	200,000	.....	(†)	.....	.....
The Ohio National Bank of Cincinnati, Ohio	500,000	524,000	450,000	4,500	445,500
The National Exchange Bank of Richmond, Va.	200,000	198,400	180,000	1,500	178,500
The First National Bank of Titusville, Pa.	100,000	97,000	86,750	3,292	83,458
The Second National Bank of Watertown, N. Y.	100,000	99,000	90,000	900	89,100
The First National Bank of Dorchester, Mass.	150,000	150,000	132,500	.....	132,500
The National Savings Bank of Wheeling, W. Va.	100,000	100,000	90,000	.....	90,000
The First National Bank of Clyde, N. Y.	50,000	50,000	44,000	.....	44,000
The First National Bank of Downingtown, Pa.	100,000	100,000	89,500	3,500	86.000
The First National Bank of New Brunswick, N. J	100,000	100,000	90,000	2,000	88,000
The Second National Bank of Des Moines, Iowa	50,000	50,000	42,500	500	42,000
The First National Bank of Plumer, Pa.	100,000	100,000	87,500	1,600	85,900

* The First National Bank of Elkhart, Ind., has been reorganized under the same name, and resumed business.

† No circulation.

Statement showing the national banks, in voluntary liquidation, that have deposited lawful money with the Treasurer of the United States to redeem their circulation, withdrawn their bonds, and are closed under the provisions of section 42 of the act; their capital, circulation issued, circulation surrendered, circulation redeemed by the Treasurer of the United States, and circulation outstanding on the 1st day of October, 1869.

Name and location of bank.	Capital.	Circulation delivered.	Circulation surrendered and destoyed.	Circulation redeemed by U. S. Treasurer and destroyed.	Outstanding circulation.
First National Bank of Columbia, Mo.	$100,090	$90,000	$78,010	$8,670 00	$3,320 00
First National Bank of Carondelet, Mo.	30,000	25,500	.....	20,634 50	4,865 50
Farmers' National Bank of Waukesha, Wis.	100,000	90,000	.....	29,948 00	60,052 00
First National Bank of Jackson, Miss.	100,000	40,500	.....	7 50	40,492 50
First National Bank of Cedarburg, Wis.	100,000	90,000	18,000	3,000 00	69,000 00
Commercial National Bank of Cincinnati, Ohio.	500,000	345,950	.....	.....	345,950 00
First National Bank of South Worcester, N. Y.	175,000	157,400	4,500	.....	152,900 00

Statement showing the national banks in the hands of receivers, their capital, amount of United States bonds and lawful money deposited to secure circulation, amount of circulation delivered, the amount of circulation redeemed at the treasury of the United States, and the amount outstanding on the 1st day of October, 1869.

Name and location of bank.	Capital.	U. S. bonds on deposit.	Legal tenders deposited as realized from sale of bonds.	Circulation delivered.	Circulation redeemed.	Circulation outstanding.
First National Bank of Attica, N.Y.	$50, 000	.....	$44, 000 00	$44, 000	$38, 228 00	$5, 772 00
Venango National Bank of Franklin, Pa	300, 000	.....	85, 000 00	85, 000	74, 798 50	10, 201 50
Merchants' National Bank of Washington, D. C	200, 000	$50, 000	180, 000 00	180, 000	150, 489 75	29, 510 25
First National Bank of Medina, N Y	50, 000	20, 000	32, 154 45	40, 000	32, 912 75	7, 087 25
Tennessee National Bank of Memphis, Tenn	100, 000	.....	90, 000 00	90, 000	74, 219 00	15, 781 00
First National Bank of Selma, Ala.	100, 000	.....	85, 000 00	85, 000	64, 377 50	20, 622 50
First National Bank of New Orleans, La	500, 000	50, 000	155, 874 15	180, 000	144, 511 00	35, 489 00
National Unadilla Bank of Unadilla, N. Y	120, 000	.....	100, 000 00	100, 000	82, 157 50	17, 842 50
Farmers and Citizens' National Bank of Brooklyn, N. Y	300, 000	.....	253, 900 00	253, 900	191, 923 50	61, 976 50
Croton National Bank of the City of New York, N. Y	200, 000	.....	180, 000 00	180, 000	142, 407 55	37, 592 45
First National Bank of Bethel, Conn.	60, 000	.....	26, 300 00	26, 300	14, 255 00	12, 045 00
First National Bank of Keokuk, Iowa	100, 000	.....	90, 000 00	90, 000	62, 342 25	27, 657 75
National Bank of Vicksburg, Miss	50, 000	.....	25, 500 00	25, 500	12, 609 25	12, 890 75
First National Bank of Rockford, Ill	50, 000	37, 000	17, 475 00	45, 000	6, 730 00	38, 270 00
First National Bank of Newton, at Newtonville, Mass	150, 000	146 000	.....	130, 000	12, 500 00	117, 500 00

Table of the state of the lawful money reserve (required by sections 31 and 32 of the national currency act) of the National Banking Associations of the United States, as shown by their reports of the 4th of JANUARY, 1869.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in the redemption cities, available for the redemption of circulating notes.		
Maine	62	$12, 859, 758	$1, 928, 964	$1, 134, 205	$48, 659	$35, 000	$1, 445, 919	$2, 663, 783	20. 7
New Hampshire	40	6, 470, 446	970, 567	452, 975	15, 077	75, 000	1, 004, 109	1, 547, 161	23. 9
Vermont	40	8, 032, 339	1, 204, 851	635, 333	67, 704	120, 000	921, 051	1, 744, 088	21. 7
Massachusetts	160	52, 075, 612	7, 811, 342	4, 248, 534	469, 047	250, 000	7, 174, 972	12, 142, 553	23. 3
Rhode Island	62	18, 972, 971	2, 845, 946	1, 435, 494	47, 043	145, 000	2, 108, 529	3, 736, 066	19. 6
Connecticut	81	30, 092, 560	4, 513, 884	2, 236, 030	145, 450	305, 000	3, 597, 232	6, 283, 712	20. 9
New York	236	79, 257, 694	11, 888, 654	6, 227, 598	526, 821	1, 540, 000	9, 220, 539	17, 514, 958	22. 1
New Jersey	54	23, 583, 659	3, 537, 549	2, 073, 735	114, 404	365, 000	2, 949, 203	5, 502, 342	23. 3
Pennsylvania	151	43, 912, 836	6, 586, 925	4, 723, 836	116, 890	905, 000	4, 609, 260	9, 754, 986	22. 2
Delaware	11	2, 403, 594	360, 539	215, 509	6, 637	65, 000	316, 071	603, 217	25. 1
Maryland	19	4, 208, 405	631, 261	493, 963	58, 118	50, 000	360, 973	963, 054	22. 9
District of Columbia	1	105, 891	15, 884	18, 464	163	.....	21, 533	40, 160	37. 9
Virginia	17	5, 512, 144	826, 822	552, 367	89, 887	10, 000	401, 747	1, 054, 001	19. 1
West Virginia	15	4, 596, 428	689, 464	462, 274	41, 406	75, 000	364, 996	943, 676	20. 5
North Carolina	6	1, 646, 743	247, 011	261, 698	33, 706	.....	84, 768	380, 172	23. 1
South Carolina	3	1, 681, 086	252, 163	361, 207	25, 022	.....	394, 454	780, 683	46. 4
Georgia	8	3, 919, 543	587, 931	1, 044, 349	56, 621	25, 000	379, 356	1, 505, 326	38. 4
Alabama	2	820, 335	123, 050	189, 297	58, 905	.....	31, 733	279, 935	34. 1
Texas	4	1, 353, 108	202, 966	154, 902	173, 971	.....	358, 077	686, 950	50. 1
Arkansas	2	725, 613	108, 842	41, 156	3, 290	.....	49, 327	93, 773	12. 9
Kentucky	11	3, 064, 896	459, 734	424, 431	9, 509	15, 000	314, 193	763, 133	24. 9
Tennessee	12	5, 020, 299	753, 045	808, 385	37, 885	.....	511, 788	1, 358, 058	27. 1
Ohio	121	29, 567, 071	4, 435, 061	3, 539, 138	89, 965	415, 000	2, 491, 676	6, 535, 779	22. 1
Indiana	68	18, 814, 660	2, 822, 199	2, 566, 030	97, 520	145, 000	1, 171, 224	3, 979, 774	21. 2
Illinois	70	14, 802, 601	2, 220, 390	1, 856, 874	126, 219	120, 000	1, 554, 142	3, 657, 235	24. 7
Michigan	38	6, 788, 723	1, 018, 308	911, 487	34, 427	55, 000	639, 017	1, 639, 931	24. 2
Wisconsin	29	4, 461, 505	669, 226	656, 415	50, 126	55, 000	460, 282	1, 221, 823	27. 4
Iowa	44	9, 963, 967	1, 494, 595	1, 479, 765	88, 850	30, 000	767, 771	2, 366, 386	23. 7
Minnesota	16	3, 456, 926	518, 539	467, 295	17, 074	5, 000	219, 694	709, 063	20. 5
Missouri	10	2, 623, 733	393, 560	358, 706	30, 544	10, 000	282, 607	681, 857	25. 9
Kansas	3	563, 123	84, 468	72, 117	5, 662	.....	64, 894	142, 673	25. 3

Nebraska	4	2, 573, 121	385, 968	243, 695	18, 334	.....	834, 106	1, 096, 135	42. 6
Nevada	1	273, 674	41, 051	19, 035	52, 243	.....	8, 126	79, 404	29
Oregon	1	265, 747	39, 862	76, 514	24, 616	.....	.....	101, 130	38. 1
Colorado	3	1, 180, 768	177, 115	163, 707	23, 089	.....	114, 731	301, 527	25. 5
Montana	1	157, 804	23, 671	56, 250	11, 174	.....	5, 059	72, 483	45. 9
Utah	1	222, 652	33, 398	34, 830	1, 520	.....	5, 835	42, 185	18. 9
Idaho	1	96, 809	14, 521	27, 081	2, 087	.....	876	30, 044	31
Total	1, 408	406, 128, 844	60, 919, 326	40, 724, 681	2, 819, 665	4, 815, 000	44, 639, 870	92, 999, 216	22. 9

Tuble of the state of the lawful money reserve—Continued. CITIES, *as shown by reports of the 4th of* JANUARY, 1869.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in New York city, available for the redemption of circulating notes.		
Boston	46	$71, 188, 788	$17, 797, 197	$7, 738, 809	$3, 056, 374	$5, 345, 000	$6, 674, 262	$22, 814, 445	32. 1
Albany	7	13, 105, 232	3, 276, 308	1, 314, 253	32, 791	680, 000	3, 490, 939	5, 517, 983	42. 1
Philadelphia	30	47, 137, 478	11, 784, 369	6, 694, 936	452, 768	6, 555, 000	1, 807, 149	15, 509, 853	32. 9
Pittsburg	16	15, 349, 761	3, 837, 440	1, 872, 862	120, 377	750, 000	1, 753, 136	4, 496, 375	29. 3
Baltimore	13	17, 113, 884	4, 278, 471	1, 966, 590	361, 640	1, 245, 000	1, 711, 536	5, 284, 766	30. 9
Washington	3	3, 187, 414	796, 854	121, 075	40, 934	590, 000	159, 297	911, 306	28. 6
New Orleans	2	2, 175, 627	543, 907	466, 322	93, 017	.....	124, 899	684, 238	31. 4
Louisville	4	1, 436, 213	359, 053	282, 194	11, 795	10, 000	128, 725	432, 714	30. 1
Cincinnati	6	7, 906, 077	1, 976, 519	1, 206, 564	47, 665	220, 000	768, 063	2, 242, 292	28. 4
Cleveland	5	5, 303, 541	1, 325, 885	509, 029	55, 432	300, 000	759, 883	1, 624, 344	30. 6
Chicago	13	17, 071, 466	4, 267, 867	3, 329, 801	95, 990	470, 000	2, 088, 343	5, 984, 134	35. 1
Detroit	4	4, 036, 897	1, 009, 224	612, 697	1, 682	180, 000	500, 995	1, 295, 374	32. 1
Milwaukee	5	2, 636, 756	659, 189	448, 007	24, 047	35, 000	407, 860	914, 914	34. 7
St. Louis	8	11, 389, 474	2, 847, 368	1, 809, 793	121, 385	625, 000	667, 259	3, 223, 437	28. 3
Leavenworth	2	964, 115	241, 029	153, 440	1, 760	10, 000	44, 848	210, 048	21. 8
Total	164	220, 002, 723	55, 000, 680	28, 526, 372	4, 517, 657	17, 015, 000	21, 087, 194	71, 146, 223	32. 3
New York	56	$208, 307, 938	$52, 076, 985	$18, 988, 247	$20, 200, 315	$30, 245, 000	.....	$69, 433, 562	33. 3

Table of the lawful money reserve—Continued. STATES, *as shown by reports of the 17th of* APRIL, 1869.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in the redemption cities, available for the redemption of circulating notes.		
Maine	62	$12, 402, 470	$1, 860, 371	$1, 036, 932	$32, 580	$10, 000	$1, 191, 835	$2, 271, 347	18.3
New Hampshire	41	6, 105, 600	915, 840	468, 565	2, 368	55, 000	782, 440	1, 308, 373	21. 4
Vermont	40	8, 095, 008	1, 214, 251	638, 593	24, 534	120, 000	743, 847	1, 526, 974	18. 9
Massachusetts	160	51, 058, 516	7, 658, 777	4, 132, 005	185, 366	245, 000	6, 196, 571	10, 758, 942	21.1
Rhode Island	62	18, 470, 790	2, 770, 618	1, 401, 491	36, 653	140, 000	1, 770, 309	3, 348, 453	18. 1
Connecticut	81	29, 203, 975	4, 380, 596	2, 166, 028	83, 678	285, 000	3, 196, 376	5, 731, 082	19. 6
New York	234	73, 606, 846	11, 041, 027	5, 692, 071	219, 628	1, 415, 000	7, 624, 548	14, 951, 247	20. 3
New Jersey	54	24, 046, 382	3, 606, 957	2, 012, 032	62, 103	375, 000	3, 365, 494	5, 814, 629	24.2
Pennsylvania	151	45, 071, 937	6, 760, 791	4, 814, 196	64, 730	865, 000	3, 710, 720	9, 454, 646	21
Delaware	11	2, 436, 257	365, 438	236, 023	5, 023	75, 000	256, 720	572, 766	23. 5
Maryland	19	3, 985, 546	597, 832	471, 218	38, 736	40, 000	314, 629	864, 583	21. 7
Virginia	16	5, 116, 516	767, 477	343, 702	109, 699	5, 000	192, 081	650, 482	12. 7
West Virginia	14	4, 062, 948	609, 442	388, 934	28, 255	55, 000	215, 407	687, 596	16. 9
North Carolina	6	1, 789, 497	268, 424	271, 369	32, 683	.....	153, 749	457, 801	25. 6
South Carolina	3	1, 572, 730	235, 910	245, 184	20, 150	.....	395, 103	660, 437	41. 9
Georgia	8	3, 455, 056	518, 258	762, 964	50, 835	25, 000	238, 950	1, 077, 749	31. 2
Alabama	2	743, 564	111, 535	91, 309	53, 855	.....	69, 316	214, 480	28. 8
Texas	4	1, 275, 401	191, 310	182, 326	169, 688	.....	192, 438	544, 452	42. 7
Arkansas	1	68, 548	10, 282	15, 037	42	.....	.....	15, 079	21. 9
Kentucky	11	3, 185, 382	477, 807	382, 068	19, 151	15, 000	495, 517	911, 736	28. 6
Tennessee	12	4, 728, 037	709, 205	605, 658	16, 081	30, 000	428, 286	1, 080, 025	22. 8
Ohio	120	27, 854, 519	4, 178, 178	3, 090, 708	29, 394	415, 000	1, 768, 276	5, 303, 378	19
Indiana	68	20, 118, 835	3, 017, 825	2, 319, 134	52, 944	150, 000	1, 350, 161	3, 872, 239	19. 2
Illinois	69	15, 481, 013	2, 322, 152	1, 696, 586	73, 500	110, 000	1, 495, 083	3, 375, 169	21. 8
Michigan	38	6, 854, 519	1, 028, 178	833, 562	24, 152	55, 000	679, 775	1, 592, 489	23. 2
Wisconsin	29	4, 103, 068	615, 460	481, 105	22, 754	55, 000	391, 174	950, 033	23. 2
Iowa	43	9, 343, 050	1, 401, 458	1, 232, 277	50, 273	20, 000	686, 928	1, 989, 478	21. 3
Minnesota	17	3, 522, 571	528, 386	338, 720	20, 116	25, 000	219, 636	603, 472	17. 1
Missouri	10	2, 486, 862	373, 029	295, 645	32, 426	10, 000	275, 120	613, 191	24. 7
Kansas	3	586, 836	88, 025	68, 790	1, 354	.....	87, 080	157, 224	26. 8
Nebraska	4	1, 972, 559	295, 884	257, 638	11, 619	.....	380, 823	650, 080	32. 9
Nevada	1	295, 030	44, 255	18, 399	107, 217	.....	19, 827	145, 443	49. 3
Oregon	1	271, 259	40, 689	64, 946	12, 091	.....	.....	77, 037	28. 4

Colorado	3	949, 005	142, 351	110, 894	9, 099	.....	112, 296	232, 289	24. 5
Montana	1	177, 669	26, 650	24, 250	454	.....	1, 952	26, 656	15
Idaho	1	118, 050	17, 708	23, 013	2, 646	.....	.....	25, 659	21. 7
Total	1, 400	394, 615, 851	59, 192, 376	37, 213, 372	1, 705, 877	4, 595, 000	39, 002, 467	82, 516, 716	20. 9

Table of the lawful money reserve—Continued. CITIES, *as shown by reports of the* 17*th of* APRIL, 1869.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in New York City, available for the redemption of circulating notes.		
Boston	46	$66, 845, 902	$16, 711, 476	$6, 661, 540	$623, 074	$5, 065, 000	$6, 643, 390	$18, 993, 004	28. 4
Albany	7	12, 363, 874	3, 090, 968	1, 392, 800	10, 627	530, 000	3, 191, 568	5, 124, 995	41. 5
Philadelphia	30	45, 476, 337	11, 369, 084	6, 538, 455	163, 288	5, 795, 000	1, 229, 802	13, 726, 545	30. 2
Pittsburg	16	14, 646, 313	3, 661, 578	1, 802, 602	63, 975	645, 000	1, 163, 592	3, 675, 169	25. 1
Baltimore	13	17, 049, 196	4, 262, 299	2, 040, 490	251, 240	1, 230, 000	1, 316, 193	4, 837, 923	28. 4
Washington	3	2, 892, 971	723, 243	338, 163	17, 763	190, 000	259, 081	805, 007	27. 8
New Orleans	2	2, 302, 773	575, 693	455, 709	44, 776	.....	339, 068	839, 553	36. 5
Louisville	4	1, 456, 707	364, 177	308, 572	17, 445	10, 000	96, 330	432, 347	29. 7
Cincinnati	6	9, 487, 229	2, 371, 807	1, 425, 574	36, 083	200, 000	599, 100	2, 260, 757	23. 8
Cleveland	6	4, 930, 654	1, 232, 664	476, 000	2, 069	275, 000	479, 572	1, 232, 641	25.
Chicago	13	18, 598, 436	4, 649, 609	3, 210, 137	58, 090	605, 000	1, 737, 598	5, 610, 825	30. 2
Detroit	3	4, 271, 145	1, 067, 786	425, 784	467	180, 000	572, 085	1, 178, 336	27. 6
Milwaukee	5	2, 444, 814	611, 204	369, 846	5, 342	35, 000	291, 615	701, 803	28. 7
St. Louis	8	9, 220, 067	2, 305, 017	821, 368	101, 850	625, 000	551, 117	2, 099, 335	22. 8
Leavenworth	2	1, 019, 379	254, 845	165, 742	122	10, 000	75, 116	250, 980	24. 6
Total	164	213, 005, 797	53, 251, 450	26, 432, 782	1, 396, 211	15, 395, 000	18, 545, 227	61, 769, 220	29 0 00
						Three per cent. certificates stamped for clearing house.	Three per cent. temporary loan certificates.		
New York	56	187, 000, 484	46, 750, 121	17, 229, 007	5, 372, 615	15, 350, 000	15, 850, 000	53, 801, 622	28. 8

Table of the state of the lawful money reserve—Continued. STATES, *as shown by reports of the 12th of* JUNE, 1869.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in the redemption cities, available for the redemption of circulating notes.		
Maine	61	$12, 798, 399	$1, 919, 760	$1, 039, 129	$20, 029	$10, 000	$1, 616, 034	$2, 685, 192	21
New Hampshire	41	6, 288, 229	943, 234	458, 025	3, 837	30, 000	1, 000, 656	1, 492, 518	23. 7
Vermont	40	7, 886, 430	1, 182, 964	686, 370	31, 585	110, 000	887, 573	1, 715, 528	21. 8
Massachusetts	160	51, 360, 908	7, 704, 136	3, 992, 659	162, 534	235, 000	6, 250, 827	10, 641, 020	20. 7
Rhode Island	62	18, 876, 063	2, 831, 409	1, 369, 152	33, 060	135, 000	1, 762, 498	3, 299, 710	17. 5
Connecticut	81	30, 691, 258	4, 603, 689	2, 508, 084	86, 797	245, 000	4, 346, 513	7, 186, 394	23. 1
New York	233	72, 485, 018	10, 872, 753	5, 430, 715	193, 471	1, 250, 000	7, 326, 777	14, 200, 963	19. 6
New Jersey	54	23, 496, 120	3, 524, 418	1, 942, 544	37, 494	335, 000	3, 234, 062	5, 549, 100	23. 6
Pennsylvania	151	44, 263, 722	6, 639, 558	4, 340, 128	53, 787	825, 000	4, 423, 720	9, 642, 635	21. 8
Delaware	11	2, 525, 383	378, 808	208, 287	4, 820	80, 000	269, 173	562, 280	22. 3
Maryland	19	4, 215, 001	632, 250	470, 784	36, 136	40, 000	464, 263	1, 011, 183	24
Virginia	16	5, 696, 500	854, 475	439, 184	85, 905	5, 000	341, 162	871, 251	15. 3
West Virginia	14	3, 923, 780	588, 567	384, 245	14, 673	65, 000	172, 147	636, 065	16. 2
North Carolina	6	1, 660, 444	249, 066	254, 058	32, 307	.....	135, 287	421, 652	25. 4
South Carolina	3	1, 460, 856	219, 128	279, 746	14, 740	.....	493, 431	787, 917	53. 9
Georgia	8	3, 526, 471	528, 971	737, 594	32, 691	75, 000	626, 866	1, 472, 151	41. 7
Alabama	2	733, 346	110, 002	125, 000	44, 295	.....	92, 684	261, 979	35. 7
Texas	4	1, 250, 950	187, 643	148, 930	217, 182	.....	293, 142	659, 254	52. 7
Arkansas	1	69, 959	10, 494	15, 246	368	.....	.....	15, 614	22. 3
Kentucky	11	2, 749, 773	412, 466	297, 869	3, 303	5, 000	307, 238	613, 410	22. 3
Tennessee	13	5, 237, 241	785, 586	547, 409	24, 345	30, 000	670, 535	1, 272, 289	24. 3
Ohio	120	27, 058, 713	4, 058, 807	2, 871, 534	28, 580	400, 000	1, 966, 100	5, 266, 214	19. 5
Indiana	69	20, 112, 032	3, 016, 805	2, 108, 458	31, 319	90, 000	1, 642, 824	3, 872, 601	19. 3
Illinois	69	15, 480, 242	2, 322, 036	1, 694, 027	77, 406	105, 000	1, 959, 268	3, 835, 701	24. 8
Michigan	38	6, 658, 792	998, 819	759, 194	24, 452	55, 000	587, 398	1, 426, 044	21. 4
Wisconsin	29	4, 174, 091	626, 114	487, 957	17, 141	50, 000	493, 185	1, 048, 283	25. 1
Iowa	43	9, 568, 200	1, 435, 230	1, 317, 154	36, 391	25, 000	988, 212	2, 366, 757	24. 7
Minnesota	17	4, 027, 413	604, 112	388, 697	19, 475	25, 000	415, 505	848, 677	21. 1
Missouri	10	2, 594, 663	389, 199	266, 267	27, 889	10, 000	305, 436	609, 592	23. 5
Kansas	3	651, 369	97, 705	106, 189	1, 188	.....	40, 409	147, 786	22. 7
Nebraska	4	2, 015, 521	302, 328	320, 088	14, 975	.....	326, 405	661, 468	32. 8
Nevada	1	309, 238	46, 386	20, 065	93, 144	.....	18, 045	131, 254	42. 4
Oregon	1	232, 169	34. 825	24, 113	25, 519	.....	9, 618	59, 250	25. 5

Colorado	3	1,021,994	153,299	148,244	30,521	.....	138,651	317,416	31.1
Montana	1	138,933	20,840	20,500	26,564	.....	1,175	48,239	34.7
Idaho	1	139,193	20,879	24,830	9,618	.....	1,499	35,947	25.8
Total	400	395,378,414	59,306,761	36,232,475	1,597,541	4,235,000	43,608,318	85,673,334	21.6

Table of the state of lawful money reserve—Continued. CITIES, *as shown by reports of the 12th of* JUNE, 1869.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in New York city, available for the redemption of circulating notes.		
Boston	46	$70,240,505	$17,560,126	$7,731,605	$643,906	$4,845,000	$5,923,734	$19,144,245	27.3
Albany	7	11,513,513	2,878,378	1,416,658	12,120	540,000	2,389,435	4,358,213	37.9
Philadelphia	30	50,595,187	12,648,797	8,183,716	140,068	5,790,000	1,284,231	15,398,015	30.4
Pittsburgh	16	14,891,073	3,722,768	1,539,779	38,851	645,000	1,491,305	3,714,935	24.9
Baltimore	13	17,840,740	4,460,185	2,024,059	326,186	1,060,000	1,140,064	4,550,309	25.5
Washington	3	2,752,788	688,197	354,478	24,484	240,000	138,741	757,703	27.5
New Orleans	2	2,261,065	565,266	361,644	72,343	.....	567,568	1,001,555	44.3
Louisville	4	1,402,320	350,580	220,998	14,295	5,000	135,419	375,712	26.8
Cincinnati	6	8,850,416	2,212,604	1,066,341	15,949	150,000	920,585	2,152,875	24.3
Cleveland	6	5,140,319	1,285,080	506,308	2,265	275,000	547,605	1,331,178	25.9
Chicago	13	20,143,174	5,035,794	3,253,253	40,352	590,000	2,842,786	6,726,391	33.4
Detroit	3	3,879,293	969,823	548,375	372	150,000	531,666	1,230,413	31.7
Milwaukee	5	2,636,107	659,027	384,920	6,814	40,000	376,242	807,976	30.7
St. Louis	8	8,998,484	2,249,621	890,455	47,516	625,000	905,187	2,468,158	27.4
Leavenworth	2	901,732	225,435	67,034	800	10,000	109,749	187,583	20.8
Total	164	222,046,716	55,511,681	28,549,623	1,386,321	14,965,000	19,304,317	64,205,261	28.9
						Three per cent. certificates stamped for clearing house.	Three per cent. certificates.		
New York	55	$203,216,604	$50,804,151	$16,152,021	$14,496,214	$19,055,000	$11,560,000	$61,263,235	30.1

Table of the state of the lawful money reserve—Continued. STATES, *as shown by reports of 9th of* OCTOBER, 1869.

States and Territories.	Number of banks reporting.	Liabilities to be protected by a reserve of fifteen per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in the redemption cities, available for the redemption of circulating notes.		
Maine	61	$12, 482, 968	$1, 872, 445	$1, 127, 830	$18, 819	$10, 000	$1, 232, 710	$2, 389 359	19. 1
New Hampshire	41	6, 464, 354	969, 653	477, 221	2, 730	20, 000	922, 290	1, 422, 241	22
Vermont	40	8, 016, 685	1, 202, 503	581, 984	22, 623	115, 000	826, 659	1, 546, 266	19. 3
Massachusetts	160	52, 466, 796	7, 870, 019	4, 457, 134	143, 179	240, 000	5, 977, 859	10, 818, 172	20. 6
Rhode Island	62	18, 501, 334	2, 775, 200	1, 424, 563	41, 337	110, 000	1, 945, 652	3, 521, 552	19
Connecticut	81	29, 577, 557	4, 436, 634	2, 340, 739	88, 776	205, 000	3, 709, 610	6, 344, 125	21. 4
New York	233	72, 486, 729	10, 873, 009	5, 397, 439	232, 227	1, 055, 000	7, 736, 438	14, 421, 104	19. 9
New Jersey	54	23, 979, 425	3, 596, 914	1, 890, 246	52, 712	270, 000	2, 908, 510	5, 121, 468	21. 4
Pennsylvania	151	44, 000, 910	6, 600, 137	4, 168, 406	56, 430	785, 000	4, 055, 635	9, 065, 471	20. 6
Delaware	11	2, 819, 123	422, 869	266, 504	4, 848	100, 000	353, 265	724, 617	25. 7
Maryland	18	4, 324, 770	648, 716	472, 471	40, 527	40, 000	584, 311	1, 137, 309	26. 3
Virginia	16	5, 452, 516	817, 877	395, 741	73, 369	5, 000	179, 336	653, 446	12
West Virginia	14	4, 107, 847	616, 177	352, 188	9, 739	65, 000	219, 951	646, 878	15. 7
North Carolina	6	1, 929, 599	289, 440	232, 090	46, 239	.....	102, 133	380, 462	19. 7
South Carolina	3	1, 298, 755	194, 813	309, 201	13, 913	.....	37, 604	360, 718	27. 7
Georgia	7	2, 952, 178	442, 827	585, 049	32, 822	75, 000	218, 548	911, 419	30. 9
Alabama	2	547, 431	82, 115	114, 708	16, 921	.....	68, 534	200, 163	36. 6
Texas	4	1, 075, 529	161, 329	70, 527	314, 308	.....	52, 397	437, 232	40. 7
Arkansas	2	343, 154	51, 473	22, 619	443	.....	6, 813	29, 875	8. 7
Kentucky	12	2, 872, 169	430, 825	346, 113	2, 354	.....	276, 985	625, 452	21. 8
Tennessee	13	4, 813, 013	721, 952	557, 500	11, 245	.....	412, 329	981, 074	20. 4
Ohio	120	28, 450, 122	4, 267, 518	3, 010, 459	28, 850	370, 000	2, 168, 158	5, 577, 467	19. 6
Indiana	69	20, 379, 372	3, 056, 906	2, 245, 395	46, 770	70, 000	1, 666, 999	4, 029, 164	19. 7
Illinois	68	14, 370, 117	2, 155, 518	1, 604, 874	85, 373	100, 000	1, 375, 585	3, 165, 832	22. 3
Michigan	38	6, 797, 657	1, 019, 648	787, 659	9, 273	40, 000	646, 529	1, 483, 461	21. 8
Wisconsin	29	4, 191, 210	628, 681	454, 504	10, 811	50, 000	340, 267	855, 582	20. 4
Iowa	43	8, 691, 610	1, 303, 741	1, 189, 757	33, 057	25, 000	520, 712	1, 768, 526	20. 3
Minnesota	17	3, 901, 457	585, 219	483, 526	7, 826	35, 000	179, 820	706, 172	18. 1
Missouri	10	2, 529, 631	379, 445	272, 322	40, 090	10, 000	188, 566	510, 978	20. 2
Kansas	3	687, 746	103, 162	75, 052	2, 799	.....	63, 256	141, 107	20. 5
Nebraska	4	1, 863, 655	279, 548	176, 380	8, 586	.....	166, 185	351, 151	18. 8
Oregon	1	471, 216	70, 682	121, 959	19, 783	.....	.....	141, 742	30. 1
Colorado	3	1, 200, 938	180, 141	160, 175	24, 527	.....	234, 722	419, 424	34. 9

Montana	1	199, 422	29, 913	19, 500	23, 431	.....	1, 251	44, 182	22. 2
Idaho	1	129, 124	19, 369	23, 499	6, 563	.....	2, 395	32, 457	25. 1
Total	1, 398	394, 376, 119	59, 156, 419	36, 215, 334	1, 573, 300	3, 795, 000	39, 382, 014	80, 965, 648	20. 5

Table of the state of the lawful money reserve—Continued. CITIES, *as shown by reports of 9th of* OCTOBER, 1869.

Redemption cities.	Number of banks reporting.	Liabilities to be protected by a reserve of twenty-five per cent. of the amount.	Amount required as reserve.	Items of reserve.				Amount of available reserve.	Percentage of available reserve to liabilities.
				Legal tenders.	Specie.	Three per cent. temporary loan certificates.	Amount due from approved associations in New York City, available for the redemption of circulating notes.		
Boston	46	$68, 891, 134	$17, 222, 783	$7, 414, 694	$1, 057, 503	$4, 480, 000	$5, 746, 779	$18, 698, 976	27. 1
Albany	7	9, 976, 938	2, 494, 234	1, 139, 083	16, 282	445, 000	2, 037, 630	3, 637, 995	36. 5
Philadelphia	30	45, 210, 975	11, 302, 744	6, 398, 529	269, 827	5, 755, 000	1, 112, 277	13, 535, 633	29. 9
Pittsburg	16	14, 808, 919	3, 702, 230	1, 850, 922	43, 289	620, 000	1, 532, 571	4, 046, 782	27. 3
Baltimore	13	16, 367, 500	4, 091, 875	1, 689, 611	137, 984	940, 000	1, 310, 449	4, 078, 044	24. 9
Washington	3	2, 457, 117	614, 279	293, 530	21, 955	220, 000	112, 663	648, 148	26. 4
New Orleans	2	2, 230, 800	557, 700	326, 858	39, 602	.....	333, 411	699, 871	31. 4
Louisville	4	1, 355, 001	338, 750	205, 002	14, 534	5, 000	157, 934	382, 470	28. 2
Cincinnati	6	8, 117, 312	2, 029, 328	1, 196, 595	19, 347	125, 000	973, 823	2, 314, 765	28. 5
Cleveland	6	4, 887, 236	1, 221, 809	586, 858	2, 285	290, 000	554, 463	1, 433, 605	29. 3
Chicago	14	17, 541, 498	4, 385, 374	3, 079, 264	17, 772	500, 000	1, 760, 508	5, 357, 544	30. 5
Detroit	3	4, 131, 307	1, 032, 827	460, 178	1, 006	150, 000	739, 137	1, 350, 321	32. 7
Milwaukee	5	2, 348, 845	587, 211	339, 310	1, 946	15, 000	302, 356	658, 612	28
St. Louis	8	8, 528, 401	2, 132, 100	1, 079, 139	80, 969	500, 000	486, 762	2, 146, 870	25. 2
Leavenworth	2	769, 000	192, 250	110, 827	215	10, 000	126, 786	247, 828	32. 2
Total	165	207, 621, 983	51, 905, 494	26, 170, 400	1, 724, 516	14, 055, 000	17, 287, 548	59, 237, 464	28. 5
						Three per cent. certificates stamped for clearing house.	Three per cent. temporary loan certificates.		
New York	54	$196, 010, 349	$49, 002, 587	$21, 333, 561	$18, 690, 641	$18, 295, 000	$9, 700, 000	$68, 019, 202	34. 7

Expenditures of the Office of Comptroller of the Currency for the fiscal year ending June 30, 1869.

Special dies, paper, printing, &c	$36,749 87
Salaries	97,404 20
Contingent	2,768 86
Total	136,922 93

Names and compensation of officers and of clerks in the Office of Comptroller of the Currency.

Name.	Class.	Salary
COMPTROLLER.		
Hiland R. Hulburd		$5,000
DEPUTY COMPTROLLER.		
John Jay Knox		2,500
COMPTROLLER'S OFFICE.		
George W. Martin	Fourth class	1,800
Aaron Johns	Third class	1,600
Edwin C. Denig	do	1,600
Edmund E. Schreiner	Laborer	720
Julius E. De Saules	do	720
John S. Langworthy	Bond clerk	1,600
ORGANIZATION DIVISION.		
Fernando C. Cate	Third class	1,600
A. F. McKay	First class	1,200
Mary Gurley Smith	Female clerk	900
Mary C. Ringgold	do	900
M. L. McCormick	do	900
F. M. Anderson	do	900
K. E. Anderson	do	900
Ozro N. Hubbard	Messenger	840
DIVISION OF ISSUES.		
Linus M. Price	Cashier	1,800
J. Franklin Bates	Fourth class	1,800
John W. Griffin	do	1,800
John Burroughs	Third class	1,600
Edward Myers	do	1,600
Edward S. Peck	do	1,600
William H. Milstead	Second class	1,400
William H. Walton	do	1,400
Horatio Nater	First class	1,200
George McCullough	do	1,200
Etha E. Poole	Female clerk	900
Celia N French	do	900
Eliza R. Hyde	do	900
Annie W. Story	do	900
Maggie L. Simpson	do	900
Louisa A. Hodges	do	900
Mary A. Blossom	do	900
F. C. Snead	do	900
Agnes C. Bielaski	do	900
C. Hinds	do	900
Alice Wick	do	900
Samuel Neill	Messenger	840
DIVISION OF REPORTS.		
John W. Magruder	Chief of division	1,800
Edward Wolcott	Fourth class	1,800
Henry H. Smith	Third class	1,600
Charles H. Norton	do	1,600
Gurden Perkins	do	1,600
Charles D. F. Kasson	do	1,600
George H. Wood	do	1,600
John Joy Edson	Second class	1,400
Charles H. Cherry	do	1,400
William A. Page	do	1,400
Charles Scott	do	1,400

Names and compensation of officers, &c., in the office of the Comptroller, &c.—Continued.

Name.	Class.	Salary.
DIVISION OF REPORTS—Continued.		
John A. Corwin	First class	$1,200
J. J. Patton	do	1,200
E. J. Babcock	do	1,200
J. A. Kayser	do	1,200
L. W. Knowlton	Female clerk	900
J. M. Baldwin	do	900
William E. Hughes	Messenger	840
REDEMPTION DIVISION.		
John D. Patten, jr	Cashier	1,800
Charles A. Jewett	Third class	1,600
William Cruikshank	Second class	1,400
Frank A. Miller	First class	1,200
Albert A. Miller	do	1,200
Sarah F. Fitzgerald	Female clerk	900
Sophie C. Harrison	do	900
Minnie E. Greer	do	900
Henry Sanders	Laborer	720
Philo Burr	Watchman	720
Charles H. Bryan	Laborer	720

REPORT OF FIRST COMPTROLLER OF THE TREASURY.

REPORT

OF THE

FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Office of the First Comptroller, November 4, 1869.

SIR: The following statistical detail exhibits a summary of the business operations of this office during the fiscal year ending June 30, 1869:

There have been countersigned by the Comptroller, entered upon blotters, and duly posted, the following warrants of the Secretary of the Treasury, viz:

Treasury (proper)	1,748
Public debt	299
Quarterly salary	1,236
Diplomatic	1,940
Treasury (Interior)	2,652
Treasury (customs)	3,838
Treasury (internal revenue)	7,075
War, pay warrants	5,570
War, repay	1,235
Navy, pay	1,452
Navy, repay	351
Interior, pay	1,569
Interior, repay	107
War, civil	66
Treasury, appropriation	25
Treasury (Interior) appropriation	19
Customs, appropriation	11
Interior, appropriation	53
War and Navy, appropriation	24
Land, covering	532
Customs, covering	1,641
Internal revenue, covering	3,373
Miscellaneous, covering	3,753
	38,569

The First and Fifth Auditors of the Treasury, the Commissioner of the General Land Office, and the Commissioner of Internal Revenue have transmitted to this office the following accounts, which have been revised, and the balances found to be due thereon duly certified to the Register of the Treasury:

Judiciary, embracing the accounts of the United States marshals for their fees, and for the expenses of the United States courts in their respective districts; of the United States district attorneys, and of the commissioners and the clerks of United States courts	$1,415
Public debt, embracing accounts for the redemption of United States stock and notes, interest on the public debt, United States Treasurer's accounts, United States Assistant Treasurers' accounts, and matters appertaining	946
Mint and its branches, embracing accounts of gold, silver, and cent bullion, of salaries of the officers, of the ordinary expenses of coinage, &c	143

Public printing, embracing the accounts for the public printing, for binding, and for paper		$109
Territorial printing, embracing the accounts for the paper, printing, and binding of the Territorial legislatures		36
Congressional, embracing the accounts for the contingent expenses of the Senate and the House of Representatives		55
Land, embracing the accounts of the registers and receivers of land offices, of surveyors general and their deputies, and of land erroneously sold		1,891
Steamboats, embracing accounts for salaries and incidental expenses of inspectors of steamboats		486
Diplomatic and consular, embracing accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, and of our commercial agents in foreign countries		1,642
Collectors of internal revenue, embracing their accounts for the collection of the internal revenue, and the necessary disbursements connected therewith		2,840
Commissioner of Internal Revenue, embracing accounts for the refunding of taxes illegally collected, (1,996 claims)		59
Revenue agents and inspectors, embracing their accounts for necessary expenses and disbursements		594
Assessors of internal revenue, embracing their accounts for their commissions and the expenses of levying the internal tax		1,042
Drawbacks, embracing accounts arising from claims for drawbacks connected with the internal revenue		1,062
Miscellaneous, embracing the accounts of disbursing agents, the salaries of judges and the officers of the United States courts, of claims for informers' rewards under the internal tax law, &c., &c.		2,396
Territorial, embracing accounts for the legislative expenses of the several Territories, the salaries of the officers and incidental expenses of the governments thereof		286
Letters written on official business		10,896
Receipts for collectors of internal revenue tax lists examined, registered, and filed		3,517
Official bonds examined, registered, indexed, and filed		513
The following requisitions have been duly examined, entered, and reported on, viz:		
Diplomatic and consular	609	
United States marshals	217	
Collectors of internal revenue	2,869	3,695

The work of this office continues steadily to increase, and there is no probability that, for a long time to come, it will diminish either in importance or magnitude.

I again bear willing testimony to the ability, industry, and efficiency of the clerks and other employés of the office, and in this connection I would respectfully call your attention to the recommendations and remarks in my report of November, 1867.

Respectfully submitted.

R. W. TAYLER, *Comptroller.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF SECOND COMPTROLLER OF THE TREASURY.

REPORT

OF THE

SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 15, 1869.

SIR: I have the honor to submit the following detailed statement of the business operations of this office for the fiscal year ending June 30, 1869.

The aggregate number of accounts of disbursing officers and agents which have been received, as well as those which have been finally adjusted, is as follows:

	Received.	Revised.	Amount.
From the Second Auditor	3, 135	3, 114	$198, 448, 767 18
From the Third Auditor	4, 497	4, 736	554, 601, 962 82
From the Fourth Auditor	393	367	54, 633, 495 62
	8, 025	8, 217	807, 684, 225 62

The above accounts have been duly entered, revised, and the balances found thereon certified.

Character of account.	Received.	Revised.	Amount.
FROM THE SECOND AUDITOR.			
Accounts of disbursing officers of the War Department, for collecting, organizing, and drilling volunteers	298	290	$8, 522, 565 60
Paymasters' accounts, for the pay and rations, &c., of officers and soldiers of the army	1, 086	1, 079	168, 293, 876 14
Accounts of army recruiting officers, for clothing, equipments, and bounty to recruits, &c	265	232	1, 038, 070 91
Ordnance, embracing the accounts of disbursing officers of the Ordnance Department, for arsenals, armories, armaments for fortifications, arming militia, &c	148	154	9, 306, 712 11
Indian Department—accounts of Indian agents, including the pay of Indian annuities, presents to Indians, expenses of holding treaties, pay of interpreters, pay of Indian agents, &c., and the settlement of personal claims for miscellaneous services of agents and others in connection with Indian affairs	607	610	5, 766, 657 00
Medical and hospital accounts, including the purchase of medicines, drugs, surgical instruments, hospital stores, the claims of private physicians for services, and surgeons employed under contract	467	462	4, 053, 015 94
Military Asylum	16	16	270, 948 00
Contingent expenses of the War Department	192	215	1, 182, 267 36
Secret service	6	6	14, 654 12
Total	3, 135	3, 114	198, 448, 767 18
FROM THE THIRD AUDITOR.			
Quartermasters' accounts, for transportation of the army, and the transportation of all descriptions of army supplies, ordnance, and for the settlement of personal claims for services in the Quartermaster's Department	2, 950	3, 397	516, 487, 025 00

Character of account.	Received.	Revised.	Amount.
Commissaries' accounts, for rations or subsistence of the army, and for the settlement of personal claims for services in the Commissary Department	1, 013	814	$7, 319, 159 08
Accounts of pension agents, for the payment of military pensions, including the entries of the monthly reports of new pensioners added to the rolls, and the statements from the Commissioner of Pensions respecting the changes arising from deaths, transfers, &c., and for pension claims presented for adjustment	389	385	15, 612, 330 63
Accounts of the Engineer Department, for military surveys, the construction of fortifications, for river and harbor surveys and improvements	95	87	11, 731, 311 00
Accounts for the relief of freedmen and refugees	50	53	3, 452, 136 97
Total	4, 497	4, 736	554, 601, 962 82
FROM THE FOURTH AUDITOR.			
Quartermasters of the Marine Corps, embracing accounts for the expenses of officers' quarters, fuel, forage for horses, attendance on courts-martial and courts of inquiry, transportation of officers and marines, supplies of provisions, clothing, medical stores, and military stores for barracks, and all incidental supplies for marines on shore	6	6	382, 932 99
Accounts of paymasters of the Marine Corps, for pay and rations of the officers and marines and servants' hire	3	3	468, 832 55
Paymasters of the navy: accounts for the pay and rations of officers and crew of the ship; supplies of provisions, of clothing, and repairs of vessels on foreign stations	228	213	14, 509, 809 05
Paymasters at navy yards: accounts for the pay of officers on duty at navy yards, or on leave of absence, and the pay of mechanics and laborers on the various works	50	46	22, 683, 469 00
Navy agents' accounts, for their advances to paymasters, purchases of timber, provisions, clothing, and naval stores	57	54	15, 143, 366 00
Navy pension agents' accounts, for the payment of pensions of officers and seamen, &c., of the navy, and officers and privates of the Marine Corps	49	45	445, 086 03
Total	393	367	54, 633, 495 62
CLAIMS REVISED DURING THE YEAR.			
Soldiers' pay and bounty	62, 794	61, 521	6, 390, 994 13
Sailors' pay and bounty	1, 450	1, 573	201, 422 15
Prize money	2, 996	3, 490	209, 758 58
Contract surgeons	479	481	40, 396 14
Property lost in the military service	781	797	408, 938 00
Horses lost in the military service	791	791	90, 276 70
Oregon and Washington Territory war claims	119	120	25, 213 00
Of states for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops in defense of the United States	18	18	1, 027, 340 00
Subsistence	277	268	53, 571 06
Total	69, 705	69, 059	8, 447, 909 76
Referred cases	2, 048	2, 048	

Number of settlements for the fiscal year ending June 30, 1869	6, 787
Number of accounts on hand at the commencement of the fiscal year, July 1, N1868	5, 860
Number of accounts on hand at the close of the fiscal year, June 30, 1869	2, 039
Number of letters written on official business	1, 097

Number of requisitions recorded during the year.

Kind of requisition.	War.	Navy.	Interior.	Total.
Accountable	968	1, 054	679	2, 701
Refunding	1, 237	701	56	1, 994
Settlement	3, 862	236	772	4, 870
Transfer	744	386	150	1, 280
	6, 811	2, 377	1, 657	10, 845

Number of contracts, classified as follows:

Quartermaster's Department	908
Charter-parties	6
Engineer Department	87
Indian Department	28
Freedmen's Bureau	11
Ordnance	2
Navy Department	144
Adjutant General	40
Commissary of Subsistence	412
Surgeons	23
Total	1,661
Official bonds filed	103
Pensions recorded	38,858

Respectfully submitted:

J. M. BRODHEAD, *Comptroller.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, October 15, 1869.

SIR: I have the honor to present to you my annual report for the year ending June 30, 1869.

The number of unadjusted accounts, exclusive of warehouse accounts in the office July 1, 1868, was	177
The number received during the year	6,395
	6,572
The number adjusted during the year	6,329
The number returned to First Auditor	49
The number remaining on hand June 30, 1869	194
	6,572

These accounts involve the following receipts:

On account of customs	$180,048,426 63
On account of fines, penalties, and forfeitures	734,415 57
On account of steamboat inspectors,	200,843 22
On account of storage service, United States officers, &c	327,551 18
	181,311,236 60
On accouut of official fees	580,595 67
Total	181,891,832 27

And the following expenditures:

On account of expenses in collecting the revenue from customs	$5,581,636 00
On account of light-house establishment	2,381,986 65
On account of pay excess of deposits refunded	2,342,330 23
On account of expenses of revenue cutter service	1,216,321 45
On account of expenses building and repairing custom-houses, &c	1,055,935 36
On account of payment of debentures	793,646 30
On account of marine hospital establishment	420,849 52
On account of shares of fines distributed	277,079 20
On account of captured and abandoned property	57,835 12
On account of furniture and repairs of same for custom-houses, &c	39,219 70
On account of debentures and other charges	22,926 11
On account of proceeds sales of goods	18,683 09
On account of refunding money erroneously covered into the treasury	20,669 10
On account of refunding duties	12,426 92
On account of unclaimed merchandise	12,327 55
On account of janitors for Treasury Department	7,638 65
On account of examiner of drugs	3,000 00
On account of tax on salaries	832 31
On account of miscellaneous	688 20
	14,266,031 46

The number of estimates received was	2,216
The number of requisitions issued	2,181
Amount remitted	$9,664,451 38
The number of letters received	10,963
The number of letters written	10,897
The number of letters recorded	8,587
The number of returns received and examined	3,639
Total amount involved in the above statement is	$205,822,315 11
Average number of clerks employed	27

WAREHOUSE AND BOND ACCOUNTS.

During the year ending June 30, 1869, 825 warehouse and bond accounts have been examined and adjusted1, 045 letters have been recorded, and 302 letters have been written in relation to those accounts. A summary of the transactions for the fiscal year ending June 30, 1869, cannot be stated, as the large ports are yet in arrears in transmitting their accounts for adjustment. I herewith transmit a summary of the warehouse transactions of the several districts and ports in the United States, for the year ending June 30, 1868, except the district of New York, which embraces only six months from first January to June 30, 1868, being the first return received from that district, and to which is added the unadjusted transactions for six months ending December 31, 1868.

BLANK BOOKS AND BLANKS.

From the organization of the Treasury Department down to within a few months, the preparation and purchase of all books and blanks used in the different custom-houses in the United States have been left to the discretion and choice of collectors and other officers of customs. Of course there was little uniformity in the books and blanks used at different ports. In many cases large quantities of these articles have been procured at very high rates, and it not unfrequently happened that many of these proved to be useless; and the result has been, that large quantities of utterly worthless books and blanks have accumulated at some of the custom-houses; they are of no value whatever, except to go to a paper-mill to be worked up. As a general rule these books were made of inferior paper, and the binding was such that they were unfit for public records, and had often to be rebound that they might be preserved. The blanks were usually of a similar material.

With a view to bring about uniformity in the keeping of the accounts, and in the blanks used at the various custom-houses, and also to effect an improvement in the quality of this kind of stationery, and in the belief, let me add, that a very considerable saving of expense could be effected, I had the honor to recommend and prepare a section of a bill in 1866, which became a law on the 5th July, 1866, requiring all blank books and blank forms, of every kind used by customs officers, to be printed under the direction of the Secretary of the Treasury, and furnished to collectors and other officers of the customs upon their requisition.

This act has never heretofore been carried into effect, but the duties devolved by it upon the department were, a few months ago assigned very properly to this bureau, since which time the ntmost diligence has been used in preparing the forms, &c., for the public printer, receiving from him and distributing to customs officers, upon their requisitions, the books and blanks needed.

The following is a statement of the books and blank, which have been prepared, and are now being printed at the Government Printing Office, for the use of appraisers, naval officers, surveyors, and collectors of customs, viz:

	Books.	Blanks.
Foreign and domestic commerce	850	795, 500
Entry and appraisement	504	250, 000
Warehousing	1, 835	600, 500
Steamboat inspection	100	3, 000
Collectors' accounts	815	328, 156
Marine hospitals	100	26, 000
Fines, penalties, and forfeitures	500	69, 500
Revenue cutter service	50	5, 000
Cigar and tobacco inspection	20	6, 000
Deceased passengers	25	2, 500
Repairs of public buildings and furniture	100	8, 000
Naval officers	95	54, 150
Miscellaneous books and blanks	390	41, 000
	5, 384	2, 189, 300

In the preparation of these books and blanks, the following considerations have been kept constantly in view:

First. To secure, so far as it is possible, a uniform system of custom-house bookkeeping throughout the collection districts in the United States.

Second. To dispense with all books and blanks that are not absolutely needed to properly conduct the public business.

Third. To simplify the method of keeping books, and making up accounts and returns to the department.

From an estimate that has been made at the Government Printing Office, it is believed that the whole work of printing and binding will not exceed the sum of $80,000, or less than the expenditure for books and blanks for custom-houses for the year ending June 30, 1869, though the quantity prepared for distribution is sufficient, it is believed, to supply the demand for two or three years to come. The material and workmanship of these books and blanks are of the very best, and do great credit to the Superintendent of Public Printing, Mr. Clapp. As an economical measure, I am happy to say it is a complete success.

To perform the labor devolved upon this bureau, by the transference to it of the duty of preparing and supervising the printing of the books and blanks, and the care and distribution of them, from time to time, upon the requisition of customs officers, will require two additional clerks and two additional messengers.

CAPTURED AND ABANDONED PROPERTY DIVISION.

In the division of captured and abandoned property, and internal and coastwise commercial intercourse, the number of accounts received was 285; accounts adjusted, 286; amount, $4,765,964 57; accounts returned to Auditor, 6; accounts reported to the Auditor for statement, 61; accounts re-examined, 65; accounts recorded, 287; reports written, 50; letters written, 205; letters recorded, 398; papers copied, 32; papers transmitted, 340; letters indexed, 4,870.

The adjustment of money accounts, in which there was a very large amount of difference, amounting in the aggregate, in five accounts, to $376,210 44, has added very materially to the labor of the division; yet notwithstanding the clerical force was reduced during the year, a much larger number of accounts was adjusted than during any previous year

since its organization, being three times the number which were adjusted during the previous fiscal year.

REVISION AND CODIFICATION OF THE REVENUE LAWS NEEDED.

I have in former reports brought to the notice of the Secretary, and of Congress, the great necessity which exists of revising and codifying the customs revenue laws. They are intricate, complicated, disjointed, and, as one of the judges of the Supreme Court has said, "the most difficult to comprehend in the statute-book."

The customs revenue system, as organized by that remarkable man, General Hamilton, and as it is portrayed in the two acts of March 2d, 1799, and previous acts, was as nearly perfect as the human mind could conceive, as adapted to the contemporary condition of the country and our infant commerce; but the country has since undergone extraordinary changes, and changes in the laws have kept pace with, and in some instances outstripped, the occasions calling for them. In many instances they have been of a character not in accordance with the original system, but quite incongruous with it, until these laws have become what they have been described by high authority.

Aside from this objection to the laws as they now stand, there are many cases arising in the customs operations which are entirely unprovided for, and which have to be treated in an arbitrary manner, according to the circumstances of each case; necessity being the controlling power.

I respectfully recommend that the laws relating to and fixing the compensation of collectors, naval officers, and surveyors be revised. Under the present condition of the laws the compensation of the two latter officers is only equal to that of their deputies, and wholly inadequate to their duties and responsibilities. This, doubtless, seems to them the more unjust inasmuch as, under a different construction of the law, they have been receiving, for many years past, nearly double their present compensation.

I venture to suggest that the emoluments of collectors, naval officers, and surveyors should be made dependent in part upon the fees collected; in part upon a percentage on the amount of duties paid into the treasury at their respective ports, and in part upon a small but fixed salary; the aggregate not to exceed a certain sum to be fixed as the maximum of their annual compensation.

I respectfully ask your attention, and that of Congress, to one very serious defect in the customs revenue laws, which has been the source of great embarrassment to the department, and out of which have arisen many grave evils.

The 22d section of the act of March 2, 1799, provides that "in case of the disability or death of a collector, the duties and authorities vested in him shall devolve on his deputy, if any there be at the time of such disability or death, for whose conduct the estate of such disabled or deceased collector shall be liable." From the passage of this act down to this time the department has ruled that, in case of the death of a collector, as the estate was liable for the conduct of the deputy, the fees and emoluments belonged to the estate, and not to such deputy. But within a year or two a decision of a judge of a United States district court has ruled otherwise, and this renders it doubtful what the law really is. If the bondsmen and estate of the deceased collector are not liable for the acts of the deputy, the United States are without security, inasmuch as such deputy gives no bonds to the government. While on

this subject I will call your attention to another defect in the law. A. B. is appointed to fill a vacant collectorship in the recess of Congress; he, of course, holds the position until a successor is appointed, or until the close of the ensuing session of Congress. Meantime he is nominated to the Senate for the office, but in the last hour of the last day of the session his nomination is rejected by the Senate. He has no deputy, and if he had, he ceases to be such with the close of the session, and there is really no one who can legally perform the duties of collector. Cases of this kind, and others somewhat similar, have not been of rare occurrence during the past five years. They are very embarrassing, inasmuch as, whatever course the department selects to pursue, it is, after all, only a choice of evils, and acts for which the law furnishes little or no warrant, necessity enforces.

I respectfully recommend that a law be passed requiring the appointment at each port of one principal deputy collector, who shall be required to enter into bonds to the United States, similar to the bond of a collector, and who, in case of the death, resignation, or removal of said collector, shall perform all the duties of collector; be denominated vice collector; be responsible to the government the same as if he were collector; entitled to all the fees, fines, forfeitures, penalties, and other emoluments to which a collector would be entitled, and shall have and exercise all the rights and powers, and be subject to all the responsibilities, of collector, until superseded by the appointment of a collector.

Surveyors of customs, in theory, are one of the three principal officers at ports where there are collectors, naval officers, and surveyors; in practice, however, they are but little more than a head inspector. Very important duties devolve upon them, which are performed by inspectors under their charge, and for the performance of which the surveyor is held responsible, while he has neither the power to appoint, nominate, nor remove, however inefficient, unfit, or unfaithful they may be. I cannot think that this system is the best that could be devised to insure the efficiency and honesty of inspections. I have heretofore expressed the opinion, and now reiterate it, that the surveyor of a port, especially the large ports, should have exclusive control of all inspections of customs, and be charged with, and held responsible for, the performance of all the out-door duties of the port, such as inspection, weighing, gauging, and measuring. At the large ports, such as Boston, New York, Philadelphia, New Orleans, and San Francisco, the collectors have as many duties to perform, and employés to supervise, in-doors, as ought to devolve upon any one man.

FINES, PENALTIES, AND FORFEITURES.

In the preceding statement of the amount paid into the treasury during the fiscal year ending June 30, 1869, on account of customs, &c., (to-wit, $181,891,832 27,) $734,415 57 were paid in as fines, penalties, and forfeitures. This is an unusually large amount, and I call attention to it with some pride as furnishing the best possible evidence of the efficient manner in which the revenue laws were enforced, smuggling detected, and the revenue protected during the above-mentioned period. During the same period the amount paid to special agents, or those so-called, whose chief duty is to protect the revenue, ferret out frauds, and detect and prevent smuggling, was $149,825 33.

The amount of fines, penalties, and forfeitures received from the respective ports in the United States were as follows:

Statement showing the amount of money received during the fiscal year ending June 30, 1869, on account of fines, penalties, and forfeitures.

Bangor, Me	$6,228 30	Georgetown, S. C	$200 00
Bath, Me	1,596 93	Savannah, Ga	860 00
Frenchman's Bay, Me	450 58	Mobile, Ala	743 32
Machias, Me	882 55	New Orleans, La	7,646 10
Passamaquoddy, Me	6,857 21	Apalachicola, Fla	50 00
Portland and Falmouth, Me	25,675 71	Fernandina, Fla	857 55
Waldoborough, Me	80 30	Key West, Fla	749 57
Aroostook, Me	513 75	Pensacola, Fla	50 00
Portsmouth, N. H	2,388 89	St. John's, Fla	26 00
Vermont, Vt	20,427 92	St. Mark's, Fla	75 40
Providence, R. I	7,357 16	Brazos de Santiago, Tex	1,678 98
New Haven, Conn	60 00	Saluria, Tex	417 17
New London, Conn	120 00	Corpus Christi, Tex	812 80
Boston and Charlestown, Mass	20,034 24	Paso del Norte, Texas, and New Mexico	1,159 53
Gloucester, Mass	1,703 95	Texas, Tex	365 54
Marblehead, Mass	10 74	Cuyahoga, O	50 00
Buffalo Creek, N. Y	602 63	Miami, O	466 31
Cape Vincent, N. Y	3,390 20	Detroit, Mich	25,079 13
Champlain, N. Y	6,519 58	Huron, Mich	9,868 16
Dunkirk, N. Y	64 45	Superior, Mich	52 00
Genesee, N. Y	110 22	Michigan, Mich	304 50
New York, N. Y	407,191 41	Chicago, Ill	1,935 79
Niagara, N. Y	974 14	Milwaukee, Wis	2,600 54
Oswegatchie, N. Y	2,770 97	Minnesota, Minn	15 00
Oswego, N. Y	250 40	San Francisco, Cal	57,711 74
Newark, N. J	50 00	Oregon, Or	481 42
Perth Amboy, N. J	390 00	Puget's Sound, Wash. Ter	612 71
Philadelphia, Pa	5,777 42	Alaska	1,328 49
Erie, Pa	4,334 40	St. Louis, Mo	350 00
Baltimore, Md	14,765 38	Memphis, Tenn	100 00
Richmond, Va	240 77	Wheeling, W. Va	68 12
Norfolk and Portsmouth, Va	243 60	Pittsburg, Pa	100 00
Beaufort, N. C	70 00		
Pamlico, N. C	30 00	Total	674,004 86
Wilmington, N. C	550 00		
Charleston, S. C	14,475 17		

The difference between the above total amount and the whole amount paid in is to be accounted for by certain amounts paid in by marshals and clerks of courts, which it is not necessary to specify.

The following statement of the comparative amounts of revenue collected through the customs and the amount received from internal revenue, as also the expenses of collecting each, during the fiscal year ending June 30, 1869, will not be uninteresting to yourself or the public:

Received from customs, as before stated, $181,891,832 27; of this about $175,000,000 were coin, equivalent in currency (gold being worth, during the year, an average of at least 130) to	$234,391,832 27
Received from internal revenue during same period	158,356,460 86
Excess of customs receipts	76,035,371 41
Expenses of collecting internal revenue	$7,200,114 16
Expenses of collecting customs	5,581,636 00
Excess of expenses of collecting internal revenue	1,618,478 16
Per cent. of cost of collecting customs revenue, reduced to currency, about	2⅙
Internal revenue, about	4½
Di erence	2⅙

CLERICAL FORCE.

The clerical force of this bureau is inadequate to the duties to be performed. Two additional clerks are required on customs accounts, two on warehouse accounts, and two clerks and two messengers to perform the duties of superintending the preparation of books and blanks, taking charge of and transmitting them to collectors and other officers of customs.

You will please bear in mind that the two latter branches of business have been lately transferred to this office, and for the performance of the clerical duties and labor involved in them no provision, by law, has been made. I beg you to consider that this is one of the three revising, or comptrolling, bureaus of the government, where all the accounts of, and connected with, the customs are finally adjusted. In doing this a rigid examination of all the items and vouchers involved must be made, items and vouchers which amount to hundreds of thousands annually, the amount involved being over two hundred millions of dollars, including captured and abandoned property accounts, and all this is done by less than thirty clerks. Besides, the settlement of these accounts requires no slight knowledge of the laws by which the changes made are authorized, and out of which very nice questions sometimes arise to perplex and delay the clerk. These accounts, it is true, come to this office after passing through that of the First Auditor, but that does not lessen the labor of the examination here, since, as this bureau is responsible for any errors that may have been overlooked in their final settlement, it is necessary they should be scanned, item by item, as closely as if they had not previously passed through other hands.

Much inconvenience has been felt, and delay in business occasioned in this bureau by the frequent changing of its working force. The salaries paid to clerks of the first, second, and third classes are not such as men competent to perform the duties required of them here feel that they are entitled to, considering the great cost of living in this city, nor such as will enable them to support their families here in a respectable manner, especially if they have several children; and if they hold on, it is rather a matter of necessity than choice; they do not feel that justice is meted to them by the government, and avail themselves of the first opportunity to go into other business. Of course a new and inexperienced clerk has to take the place of the one who has left; and, strange as it may sound to those who are impressed with the notion that any man, however little he may know about the various kinds of business in the departments, is competent to perform any portion of it at the shortest notice, very few have that intuitive knowledge which enables them to perform the work satisfactorily until they have had some months' instruction and experience, and the more of this the better, if competent to learn at all.

SUNDRY ACTS SHOULD BE REPEALED.

I respectfully recommend the repeal of the 3d section of the act of July 7, 1838, and the 7th section of the act of July 21, 1840, said sections being, in effect, superseded by subsequent laws, though not absolutely repealed. The 33d section of the act of 18th July, 1866, and the 5th section of the act of 28th of July, 1866, having virtually superseded the 9th and 10th sections of the act of 7th May, 1822, I recommend that they be repealed.

The commerce of the district of St. Mark's, Florida, having been by natural circumstances concentrated at Cedar Keys, one of the termini of the Florida railroad, I recommend that that place be made the port of entry of said district instead of St. Mark's, now virtually deserted.

I also recommend that the act of April 10, 1869, discontinuing Sault St. Marie as a port of entry and establishing said port for the district of Marquette, be repealed, Marquette being an out-of-the-way place, while Sault St. Marie is on the highway of the commerce of Lake Supe-

rior. I further recommend that the port of St. Mary's, Georgia, be abolished, and a part of the district be attached to the district of Brunswick-Georgia, and a part to the district of Fernandina, Florida. I also recommend that the district of Beaufort, South Carolina, be abolished and attached to Charleston district; also that the district of Petersburg, Virginia, be attached to the Richmond district. Several other small districts might, with great propriety and advantage to the public interests, be abolished and annexed to adjoining districts.

I respectfully recommend a reclassification of the clerks in this bureau. Important as the accounts to be finally settled in this office are, requiring the highest clerical capacity besides a good knowledge of customs laws, there are but two clerks of the fourth class in the office, while for performing duties neither more important nor requiring higher mental abilities, there is a large number of clerks who receive $2,500 a year in other offices; and the same remark applies to some of the third-class clerks in this office.

To this manifest injustice I could do no less than call your attention.

I have the honor to be your obedient servant,

N. SARGENT, *Commissioner.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Schedule of warehouse transactions at the several districts and ports of the United States for the year ending June 30, 1868.

WAREHOUSE BONDS.

Districts.	Year ending—	Balance of bonds from last return.	Warehoused and bonded.	Rewarehoused and bon'd.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance of bonds not due.
Albany	June 30, 1868				$83,214 86		$83,214 86				
Alexandria	June 30, 1868		$2,965 03	$299 18			1,000 67	$299 18			$1,964 36
Baltimore	June 30, 1868	$1,052,852 23	5,589,656 18	135,715 74	156,914 03	$934 19	4,839,228 03	569,265 46	$77,934 93	$1,439 38	1,448,204 57
Buffalo Creek	June 30, 1868	20,444 85	15,034 87	947 15	34,236 13	1,525 50	33,667 58	30,150 97	1,041 15		7,328 80
Belfast	June 30, 1868	8,052 68	15,404 64	1,051 02			14,319 24		1,771 93		8,417 17
Bangor	June 30, 1868	31,224 43	29,775 22	1,658 96	463 41	215 29	30,371 05		352 05		32,614 21
Bath	June 30, 1868	15,549 90	6,318 23	471 15	1,624 08		15,180 62		1,868 62		6,914 12
Bristol and Warren	June 30, 1868	16,618 88	2,208 96				18,827 84				
Barnstable	June 30, 1868			764 64					764 64		
Boston	June 30, 1868	3,984,569 84	10,038,508 06	437,546 61	316,787 09	69,689 52	9,581,432 82	525,782 01	852,378 69	327,233 82	3,560,273 78
Chicago	June 30, 1868	21,537 83	36,519 02	29,068 93	526,650 50	736 24	569,570 52	4,645 86	17,201 26	39 00	23,055 88
Champlain	June 30, 1868				183,304 70			183,304 70			
Cuyahoga	June 30, 1868	1,319 90	2,076 55	7,060 52	9,972 20	114 77	12,241 89	4,081 34			4,220 71
Charleston	June 30, 1868	15,322 56	55,297 74	13,059 45	6,183 18	1,578 68	68,477 89	6,007 82	3,397 25	42 66	13,515 99
Castine	June 30, 1868	2,825 71	2,649 62	528 52			451 29		3,842 17		1,710 39
Cincinnati	June 30, 1868	198,003 92		622,407 58	229,968 94	1,819 59	911,561 06	3,762 05		30,777 04	106,099 88
Cape Vincent	June 30, 1868				657 92			657 92			
Detroit	June 30, 1868	3,130 04	2,919 39	3,020 45	289,411 96	4 07	14,424 61	8,298 28	272,429 17		3,333 85
Delaware	June 30, 1868	1,905,34		39,141 67			41,047 01				
Dubuque	June 30. 1868	2,297 78		838 90	10,976 58		14,113 26				
Dunkirk	June 30, 1868				175 92		175 92				
Evansville	June 30, 1868	2,431 25		8,753 35	662 82		9,321 07				2,526 35
Fairfield	June 30, 1868				17,463 72		8,058 60	9,405 12			
Frenchman's Bay	June 30, 1868	598 41		325 44			75 96		769 55	5 66	72 68
Genesee	June 30, 1868	4,604 00	294 75	774 79	3,109 77	121 16	3,098 84	2,388 39	313 79		3,103 45
Gloucester	June 30, 1868	5,931 49	18,160 03	7,699 77			3,803 10	1,107 52	24,854 38		2,026 29
Georgetown, D. C.	June 30, 1868	9,223 49		12,387 10	252 84	133 18	14,554 64				7,441 97
Georgetown, S. C.	June 30, 1868	512 10	2,911 16	427 00		42 70	3,156 26		267 00		469 70
Huron	June 30, 1868				188,656 97		5,232 40	53,369 79	130,054 78		
Key West	June 30, 1868	737 28	967 16		2,244 70	73 73	1,308 83	1,333 85	1,380 19		
Keokuk	June 30, 1868			53,759 63			48,696 33				5,063 30

Schedule of warehouse transactions at the several districts and ports of the United States, &c.—Continued.

WAREHOUSE BONDS.

Districts.	Year ending—	Balance of bonds from last return.	Warehoused and bonded.	Rewarehoused and bon'd	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance of bonds not due.
Kennebunk	June 30, 1868		$50 04								$50 04
Louisville	June 30, 1868	$33, 339 79		$169, 789 12	$51, 603 35	$145 22	$210, 444 96	$942 20			43, 490 32
Milwaukee	June 30, 1868	4, 126 67	18, 268 09	11, 871 27	10, 497 62		32, 267 64	846 75			11, 649 26
Mobile	June 30, 1868	36, 778 32	154, 200 73	26, 300 80	8, 590 31	158 45	139, 016 59	970 62	$5, 532 96		80, 508 44
Middletown	June 30, 1868	6, 066 60		12, 505 70		262 00	2, 881 95				15, 952 35
Machias	June 30, 1868	217 50					217 50				
Miami	June 30, 1868				682 13		561 13	121 00			
Memphis	June 30, 1868	1, 674 55		15, 370 16	7, 734 32	82 61	13, 148 93	823 30			10, 889 41
Marblehead	June 30, 1868			273 31					273 31		
Niagara	June 30, 1868				199, 952 82			199, 821 82	131 00		
New Haven	June 30, 1868	13, 899 01	109, 526 03	3, 176 80	1, 835 40		88, 960 02	11, 882 94	2, 970 20		24, 624 08
Newport	June 30, 1868	4, 289 12	13, 098 40				15, 755 68				1, 631 84
New London	June 30, 1868	3, 355 64	7, 963 71		247 75		3, 603 39				7, 963 71
Newburyport	June 30, 1868	23, 958 41	18, 934 18	1, 963 86		704 00	38, 743 58	1, 087 31	1, 310 71		4, 418 85
New Bedford	June 30, 1868	3, 012 81	702 41	15, 278 11	1, 462 00	3 32	10, 613 99	2, 102 41	209 75		7, 532 50
Norfolk	June 30, 1868	2, 678 93	1, 149 06	2, 413 35	10, 689 54		6, 360 54	2, 678 93	6, 035 25		1, 856 16
Nashville	June 30, 1868	6, 485 73		31, 006 06	54, 810 35	3 59	89, 118 16	1, 500 42			1, 687 15
Oswego	June 30, 1868				301, 377 98		168 90	301, 209 08			
Oswegatchie	June 30, 1868				8, 084 33			7, 938 33	146 00		
Oregon	June 30, 1868		9, 361 54		920 95		920 95				9, 361 54
Providence	June 30, 1868	70, 901 13	14, 500 46	7, 430 42	12, 852 57	84 08	85, 514 10	13, 312 36			6, 942 20
Passamaquoddy	June 30, 1868			760 00	85, 634 45			51, 556 48	34, 837 97		
Philadelphia	June 30, 1868	1, 749, 530 20	5, 068, 870 23	392, 085 01	48, 632 60	75, 527 58	5, 300, 641 49	112, 231 35	28, 826 01	$176, 826 73	1, 716, 120 74
Portsmouth	June 30, 1868	2, 197 93	2, 093 88	3, 934 37	750 00		5, 052 95				3, 923 23
Portland	June 30, 1868	149, 538 97	726, 586 53	28, 667 90	7, 644, 346 79	101 42	520, 080 76	326, 683 28	7, 401, 995 73	1, 140 58	299, 341 26
Pensacola	June 30, 1868	14, 898 12				197 82	14, 619 74				476 20
Petersburg	June 30, 1868	1, 214 55	116 20	10, 595 61		16 27	7, 643 15	806 90			3, 492 58
Plymouth, Mass	June 30, 1868	5, 387 82		50, 144 02	4, 746 06		36, 533 26		4, 740 52		19, 004 12
Pittsburg	June 30, 1868	1, 532 09		61, 400 78	7, 375 35		61, 991 34				8, 316 88
Richmond	June 30, 1868	10, 961 99	5, 421 86	3, 229 20	3, 186 24	233 90	15, 308 65	3, 487 47			4, 237 07
San Francisco	June 30, 1868	1, 598, 446 43	3, 962, 068 08	84, 336 25	652, 685 21	8, 205 64	3, 482, 033 75	24, 919 92	1, 003, 841 24	14, 770 78	1, 780, 175 92
Salem and Beverly	June 30, 1868	51, 976 75	75, 701 49	2. 643 52	16, 277 07	39 02	71, 842 05	28, 333 15	20, 144 07	1, 696 39	24, 622 19

Savannah	June 30, 1868	14,019 97	94,930 35	27,034 95	.....	492 10	86,062 08	2,523 28	1,383 29	2,269 43	44,239 29
St. Louis	June 30, 1868	105,887 61	.....	372,564 87	982,389 31	1,651 15	1,338,265 83	1,580 32	.....	.....	122,646 79
Saluria	June 30, 1868	5,592 05	63,460 52	41,868 95	1,107 90	325 38	4,496 86	2,023 31	101,007 63	4,729 53	97 50
Sag Harbor	June 30, 1868	.....	.....	.....	163 80	.....	.....	163 80	.....	.....	.....
Texas	June 30, 1868	51,037 21	148,592 07	30,018 89	73 75	1,447 34	120,916 17	3,494 16	55,974 73	1,271 53	49,512 67
Vicksburg	June 30, 1868	.....	.....	10,390 65	.....	.....	10,390 65	.....	.....	.....	.....
Vermont	June 30, 1868	.....	.....	.....	199,620 91	.....	.....	159,546 79	40,074 12	.....	.....
Wilmington	June 30, 1868	2,351 00	2,658 87	.....	1,889 40	.....	4,686 16	1,241 62	.....	346 72	624 77
Wheeling	June 30, 1868	.....	.....	.....	126 83	60	127 43	.....	.....	.....	.....
Waldoborough	June 30, 1868	.....	.....	.....	315 36	.....	.....	315 36	.....	.....	.....
New Orleans	June 30, 1868	1,025,556 50	3,045,781 43	119,651 57	1,289,397 08	8,265 32	2,382,225 12	1,602,536 47	448,153 95	1,835 30	1,053,811 06
		10,400,607 31	29,365,702 77	2,914,413 75	13,672,901 85	174,935 43	30,547,827 64	4,270,541 39	10,548,209 99	564,424 55	10,597,557 57
New York	Fr. Jan. 1 to June 30, 1868	16,627,371 23	38,034,014 29	425,953 89	4,458,149 28	386,148 81	30,380,898 27	1,605,942 93	5,648,373 43	1,711,791 16	20,584,631 71
		27,027,978 54	67,399,717 06	3,340,367 64	18,131,051 13	561,084 24	60,928,725 91	5,876,484 32	16,196,583 42	2,276,215 71	31,182,189 28
New York	Fr. July 1 to Dec. 31, 1868	.....	27,583,002 00	567,197 98	2,741,093 49	277,844 61	28,799,485 39	1,617,636 01	3,984,322 61	1,590,098 57	15,762,227 21

OFFICE COMMISSIONER OF CUSTOMS, *November* 1, 1869.

N. SARGENT, *Commissioner of Customs.*

Summary statement of warehouse transactions in the United States for the year ending June 30, 1868, *excepting the district of New York, which includes only six months, ending June* 30, 1868, *to which are appended the transactions in New York district for six months, ending December* 31, 1868.

Balance due on bonds June 30, 1867, $10,400,607 31. New York, January 1, 1868, $16,627,371 23		$27,027,978 54
Merchandise:		
Warehoused and bonded	$29,365,702 77	
Re-warehoused and bonded	2,914,413 75	
Constructively warehoused	13,672,901 85	
		$45,953,018 37
Add district of New York for six months, ending June 30, 1868:		
Warehoused and bonded	38,034,014 29	
Re-warehoused and bonded	425,953 89	
Constructively warehoused	4,458,149 28	
		42,918,117 46
Increase duties ascertained on liquidation of entries		561,084 24
		89,432,220 07
Balance bonds not due June 30, 1868, $31,182,189 28.		
Add district of New York, six months, ending December 31, 1868:		
Warehoused and bonded	27,583,002 00	
Re-warehoused and bonded	567,197 98	
Constructively warehoused	2,741,093 49	
Increase duties ascertained on liquidation	277,844 61	
		31,169,138 08
Balance due on bonds district New York, December 31, 1868, $15,762,227 21.		120,601,358 15
WITHDRAWALS.		
For consumption, duty paid	30,547,827 64	
For transportation	4,270,541 39	
For exportation	10,548,209 99	
Allowance for deficiencies, &c	564,424 55	
		$45,931,003 57
Add district of New York for six moths, ending June 30, 1668:		
Withdrawals for consumption, duty paid	30,380,898 27	
Withdrawals for transportation	1,605,942 93	
Withdrawals for exportation	5,648,373 43	
Allowance for deficiencies, &c	1,711,791 16	
		39,347,005 79
		85,278,009 36
Add district of New York, for six months, ending December 31, 1868:		
Withdrawals for consumption, duty paid	28,799,485 39	
Withdrawals for transportation	1,617,636 01	
Withdrawals for exportation	3,984,322 61	
Allowances for deficiencies, &c	1,590,098 57	
		35,991,542 58
		121,269,551 94

N. SARGENT,
Commissioner of Customs.

OFFICE COMMISSIONER OF CUSTOMS,
November 1, 1869.

REPORT OF THE FIRST AUDITOR OF THE TREASURY.

REPORT

OF THE

FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, October 9, 1869.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1869:

Accounts adjusted.	Number of accounts.	Amounts.
RECEIPTS.		
Collectors of customs	1, 498	$203, 579, 806 99
Collectors under steamboat act	478	199, 643 69
Internal and coastwise intercourse	4	46, 076 08
Captured and abandoned property	181	3, 313, 492 27
Mints and assay offices	12	23, 906, 238 42
Fines, penalties, and forfeitures	334	701, 803 60
Seamen's wages forfeited, &c	32	1, 767 57
Lading fees	8	13, 489 61
Total	2, 547	231, 762, 318 23
DISBURSEMENTS.		
Collectors as disbursing agents of the treasury	1, 343	$8, 122, 534 46
Official emoluments of collectors, naval officers, and surveyors	967	1, 795, 595 61
Excess of deposits for unascertained duties	105	2, 964, 039 83
Debentures, drawbacks, bounties, and allowances	66	556, 966 13
Special examiner of drugs	33	3, 333 33
Superintendents of lights	328	1, 347, 256 06
Agents of marine hospitals	582	426, 496 89
Accounts for duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid	313	247, 925 79
Judiciary accounts	1, 564	2, 207, 412 33
Disbursements for revenue cutters	247	524, 590 80
Redemption of the public debt and the payment of interest thereon	919	618, 269, 985 27
Pay of janitors of public buildings	28	4, 089 20
Sales of seized goods	10	12, 305 09
California land claims	4	1, 570 00
Inspectors of steam vessels for traveling expenses	210	41, 832 97
Public printing	88	1, 729, 344 91
Insane Asylum, District of Columbia	32	132, 020 12
Columbia Institution for Deaf and Dumb	18	80, 887 46
Columbia Hospital for Women	6	22, 195 04
Providence Hospital	7	8, 914 58
Erection of Department of Agriculture	3	27, 278 84
New dome, Capitol extension, new jail, &c	30	169, 495 49
Designated depositories for contingent expenses	29	5, 032 05
Fire and burglar proof vaults for depositories	28	11, 255 43
Construction and repairs of public buildings	1, 394	2, 921, 778 74
Life-saving stations	34	23, 931 73
Timber agents	5	2, 986 82
Compensation and mileage of the members of the Senate and House of Representatives	3	159, 341 50
Contingent expenses of the Senate and House of Representatives, and of the several departments of the government	523	3, 653, 307 37
Mints and assay offices	110	22, 397, 774 90
Territorial accounts	81	413, 475 04
Captured and abandoned property	181	1, 163, 641 21
Salaries of the civil list paid directly from the treasury	1, 191	488, 371 72
Coast survey	23	501, 786 43
Disbursing clerks, for paying salaries	346	5, 626, 794 83

Accounts adjusted.	Number of accounts.	Amounts.
DISBURSEMENTS—Continued.		
Withdrawals of applications for patents	4	$346 00
Treasurer of the United States, for general receipts and expenditures	4	1,116,550,461 91
Distribution of fines, penalties, and forfeitures	176	302,713 43
Commissioner of Public Buildings	179	592,194 60
Commissioner of Agriculture	36	185,089 37
Warehouse and bond accounts	841	
Miscellaneous	1,261	14,948,128 22
Total	13,352	1,808,644,481 50

Reports and certificates recorded	10,859
Letters written	1,900
Letters recorded	1,900
Powers of attorney registered and filed	4,295
Acknowledgments of accounts written	8,143
Requisitions answered	352
Judiciary emolument accounts entered and filed	467
Total	27,916

For the better understanding of the diversified character of the business of this office and its practical working in detail, I submit the following dissection as the most appropriate means of measuring and properly appreciating its importance and magnitude:

CUSTOMS DIVISION.

Returns are now received from 135 *districts and ports.*—These returns are distributed as nearly equally as practicable to thirteen different desks.

For the proper examination and adjustment of these accounts clerks are required who have a knowledge of the tariff laws, and are also good practical accountants. The accounts of customs are received and adjusted monthly. These accounts include the duties on imports, marine hospital dues, and duties on tonnage.

The abstracts of duties on imports in New York, Boston, Philadelphia, San Francisco, New Orleans, Baltimore, and Portland, are very large, requiring a great amount of patient labor in comparing the entries with the tariff schedules, made up as those schedules are from the various acts of 1861, 1862, and 1864, and the several amendatory acts.

In all the smaller districts, which have no naval officer to certify the abstracts, the manifest is forwarded by the collector for each and every entry of merchandise, amounting, in districts like Portland, Vermont, Oswego, Detroit, &c., to hundreds, and even thousands, in a single month. These must all be examined as to the rate of duty, oath, stamp, &c., and compared with the abstract.

After the abstracts are examined and the differences noted, a statement of account is made, and the collector charged with the aggregates and credited by his deposits as shown by the covering warrants.

The collectors of customs also render monthly accounts for expenses of collecting the revenue, which are adjusted quarterly. In these accounts are included all payments to inspectors, weighers and gaugers, appraisers, revenue boatmen, contingent expenses, salary of collectors, commissions, &c. Vouchers for all these payments must be compared with the lists of appointment for the authority for payment, and examined as to correct computation, oath, &c.

Next comes the account of official emoluments, in which the collector accounts for his fees, &c., and charges his payments for clerk hire, stationery, office rent, &c. This account in large ports is rendered monthly, and in small ones quarterly, and adjusted yearly.

Separate accounts have also to be stated in many of the districts for excess of deposits refunded, debentures paid, and expenses of the revenue cutter service. These are received monthly and stated quarterly. In some cases these are very large.

Monthly accounts are also received from nearly all the districts for steamboat fees, and fines, penalties, and forfeitures, which are usually adjusted quarterly, and in some cases oftener.

The collectors of customs also act as disbursing agents for expenses of marine hospital establishment and the light-house establishment, accounts for which are received monthly and quarterly, and stated quarterly.

There are also many special accounts, such as payments for the salaries of janitors and the distribution of fines and penalties.

Also the cases for the refunded duties exacted in excess, tonnage duty refunded, judgments satisfied, &c.

JUDICIARY.

This division is highly important, embracing the adjustment of all judiciary accounts.

First. Accounts of United States marshals for expenses of United States courts, and for their fees for service of process, &c., in all United States cases under the fee bill of February 26, 1853, and amendments thereto. The fee bill of 1853 is general in its application to all States and Territories, but the practice of the courts in the different jurisdictions is not uniform, and hence almost every marshal has his own construction of the fee bill in making charges in his account. To adjust these accounts the closest scrutiny and thorough acquaintance with the usages and decisions of the accounting officers, a familiar acquaintance with their interpretations of the fee bill, as also the practice in the several districts, is essentially necessary. The business in the United States courts has nearly doubled since the passage of the internal revenue law and the closing of the rebellion. The accounts have assumed largely increased proportions in comparison with what they were prior to 1863.

Second. Accounts of district attorneys for attendance upon United States courts and upon commissioners' examinations, for their travel and for fees in all United States cases.

Third. Accounts of clerks of the United States courts for their attendance and for fees in all United States cases.

Fourth. Accounts of United States commissioners for fees, &c.

In the examination and adjustment of all these accounts it is necessary not only to hold the fee bill in memory, but also to be acquainted with all of the many decisions of the Attorneys General and of the Secretary of the Interior, and to be able readily to apply the same to any charge that may be presented.

REDEMPTION AND INTEREST DIVISION.

To this division is assigned the settlement of accounts of the Treasurer of the United States, Assistant Treasurer, United States depositaries, and other fiscal agents of the Treasury Department, for the payment of interest on the public debt, treasury bonds, and government

obligations, funded or otherwise, which may be classed respectively as follows:

Registered bonds.—These accounts, payments of which are made semi-annually upon schedules furnished by the Register of the Treasury to the several fiscal agents, as the holders of said bonds may designate, impose an onerous duty in their examination and adjustment. By reference to the records of the department, it will be seen that the coin-bearing interest of registered and coupon bonds issued amounts in the aggregate to $2,107,931,300, and bonds issued to railroad corporations, interest payable in currency, to $60,860,320; making a total of $2,168,791,620, of which the largest portion is held by banking and other corporations, executors and trustees of estates, guardians of minors, and non-residents of the country; the registered interest of which, being receipted by attorneys, presents at once an idea of the magnitude of the items involved, and the close and critical examination necessary to the adjustment of this class of accounts. During the fiscal year there have been received, examined, registered, filed, and listed for the use of fiscal agents, 5,295 general and permanent powers of attorney and testamentary evidence of the administration of estates, exclusive of the large mass of powers of attorney to cover special payments, which, when added to those of previous years, presents many thousands of legal papers methodically registered and filed in this division of the bureau.

Coupons.—These bonds, the interest of which is payable semi-annually, constitute a very important item in the labors of the division. From recent changes made in the rendition and reimbursement of coupons, requiring returns from the Assistant Treasurers at Philadelphia, New York, and Boston *weekly*, and *monthly* from all other agencies, this class of accounts has necessarily increased. The number of registered and coupon accounts stated during the year, embracing the sum of $152,530,658 55, is 203.

Redemption of United States stocks, &c.—The number and amount of this class of accounts, receivable and audited for any period of the year, depends entirely upon the expiration of loans and the amount of government obligations outstanding due and payable. The redemption of United States bonds, being assignable, requires the same care and scrutiny in their examination as registered interest, and the same authority of attorneyship is requisite to legalize their redemption.

The floating debt, or currency obligations, consisting of treasury notes of various issues, certificates of indebtedness, and certificates of deposit for temporary loan, although diminishing in number, are still largely represented in the statistics of the division.

Miscellaneous.—The settlement of the accounts of the collectors of customs for treasury notes received for duties, war bounty scrip issued under act of February 11, 1847, and money claimed in lieu of bounty land scrip, together with certificates issued to the Treasurer of the United States to reimburse his account for the destruction of the various issues of treasury notes and other government obligations, embraces, with the accounts classified, the principal business of the division.

MINT ACCOUNT AND OTHERS.

Condensed statement.—Bullion accounts of the Mint of the United States and branches, and Assay Office, New York; accounts of ordinary expenses of the same; accounts of the secretaries of the Territories; accounts of the governors of the Territories; accounts of supervising and other

agents of the Treasury Department, and of officers of the army for captured and abandoned property; quarterly salary certificates; accounts for defense of suits in the Court of Claims

The bullion accounts of the Mint, Philadelphia; Branch Mint, San Francisco; and Assay Office, New York, are voluminous, and the examination of the various accounts tedious. The abstract of deposits, in connection with the warrants of the director or superintendent for payment, are first examined and checked, then the various accounts of the treasurer, melter and refiner, and coiner, under the following heads: "Deposit account," "gold bullion," "silver bullion," "cent bullion," "cent deposit account," "gold coinage," "silver coinage," "cent coinage," "melter and refiner's gold," "melter and refiner's silver," "melter and refiner's cent bullion," "coiner's gold," "coiner's silver," "coiner's five-cent account," "coiner's three-cent account," "coiner's bronze, or one and two cent account," "unpaid depositors," "gold coins for assay," "silver coins for assay," "silver profit and loss," "cent profit and loss," "bullion deposit profit and loss," "profit and loss," "bullion fund," "balances;" and, finally, all the above are blended in the "summary statement."

The ordinary expenses accounts are for the incidental expenses, wages of workmen, and salaries of officers and clerks of the Mint and branches; accounts of the secretaries of the Territories for compensation and mileage of members, and incidental expenses of the legislative assemblies of the Territories; accounts of the governors of the Territories for contingent expenses of executive officers; quarterly salary certificates for the salaries of judges of the Supreme Court, United States district judges, United States attorneys and marshals, governors and secretaries of the Territories, supervising and local inspectors of steamboats and vessels; accounts of supervising and assistant special agents of the Treasury Department for the collection of captured and abandoned property, and officers of the army who have received and disposed of property of this class.

These accounts consist of three classes:

First. Money accounts, showing the receipts from and disbursements for and on account of captured and abandoned property.—In the adjustment of this account careful examinations of all returns of sales, and abstracts of rents received, are made; the abstracts of disbursements are examined to see that no payments are made to agency aids, local or assistant special agents, without the approval of the appointment and rate of compensation by the Secretary of the Treasury, and that the proceeds of no property is released except on proper authority, and that bonds of indemnity are filed.

Second. The cotton account.—In this account the agents are charged and credited with all cotton received by them. The date of the receipt of each lot, from whom received or taken, the marks and number of bales, are given; date of disposal, how disposed of; if sold, proceeds stated; if transferred to another agent, that agent is charged with it; or if released, the agent must file his authority for the release; all the vouchers required in the adjustment of a money account are required in this. The number of bales of cotton embraced in accounts of this class adjusted in this office to date is 156,349.

Third. Miscellaneous property accounts.—The agents are charged with all property of a miscellaneous character received by them, and the disposition accounted for the same as the cotton accounts; accounts for expenses incurred in the defense of suits in the Court of Claims in relation to captured and abandoned property.

WAREHOUSE AND BOND ACCOUNT.

The regulations of 1857, section 564, required that officers of the customs should account for the duties entered at their respective districts for warehousing or re-warehousing, with the same particularity of detail as they were previously required to account for the duties on goods entered for consumption; and they were also required to keep and render their warehouse accounts monthly to the First Auditor of the Treasury.

The latter regulation, however, was, or became, a dead letter; and collectors only accounted for duties on merchandise warehoused as they were collected. This old regulation was revived by Circular No. 27, issued under date of October 1, 1867. Under this circular the attention of officers of the customs was directed to the above regulation, and they were notified to render full and accurate warehouse and bond accounts from July 1, 1867.

The object of these accounts is to trace every importation on which duties are not immediately paid on arrival, until such duties are paid, or until the goods are exported out of the country. This requires a detailed account of the receipt and cancellation of all warehouse, re-warehouse, transportation and exportation bonds, a full account having from sixteen to eighteen formal statements. In this manner an importation is traced from the port of original entry, through perhaps two or more other districts of the United States, to the last port, where the duties are paid, the merchandise entered for exportation, or the bond forfeited and delivered to the district attorney for prosecution.

A division was organized in this office on December 1, 1867, and an immediate examination was entered upon of the accounts rendered since the publication of the aforesaid circular. Eighty-four (84) districts have rendered accounts. The remainder have no transactions relating to warehousing, and are required only to render monthly statements of the fact, which are filed in place of accounts. Many of these accounts, as from New York, Boston, San Francisco, New Orleans, Philadelphia, Baltimore, and Portland, are very large, and the examination requires an acquaintance with the rates of duty assessed by many tariff acts upon all articles of merchandise imported, and also with the numerous forms and regulations belonging to the warehouse system.

A double difficulty was encountered at the outset in the examination of these accounts. Being an entirely novel set of accounts, the clerks intrusted with the examination were unacquainted with the forms and regulations, and progress, in order to be accurate, was at first necessarily somewhat slow. This difficulty was much increased by the second, viz: that the customs officers were as inexperienced in rendering the accounts, and the earlier accounts of each office invariably had to be returned for correction, and some of them many times. It was, therefore, not until February 1, 1868, that the first complete account was audited and passed. Since then the accounts generally have been rendered quite correctly and regularly, and from February 1, 1868, to date, there have been audited and passed one thousand two hundred and forty-one (1,241) accounts.

The business of this division is in excellent working order, and is promptly dispatched.

ACCOUNTS OF THE TREASURER OF THE UNITED STATES.

The accompanying statement will exhibit the nature of the accounts, with the amount of moneys involved, audited from July 1, 1868, to June 30, 1869.

The magnitude of the statement will convey some idea of the labor

performed in the adjustment of the accounts. The accounts of the Treasurer of the United States for the general receipts and expenditures of the government are made up and rendered quarterly. The account current (a volume of some three hundred pages) has to be carefully compared with a certified account received from the register of all warrants drawn on him, or in his favor, during the quarter; the amount of warrants for which he claims credit as paid during the quarter; the amount remaining unpaid and outstanding of previous quarters, and the amount of such warrants for which he claims credit as being paid; the amount of balances in the various depositories, &c. All warrants drawn on the Treasurer are paid by drafts, and he cannot receive credit for the payment of a single warrant unless it is accompanied by its appropriate draft, properly indorsed by the payee. The examination and comparison of these drafts are intricate and laborious.

The internal revenue warrants at this time fully equal one-half of the yearly issue of warrants prior to the rebellion, many of which require the critical examination of from one to over three hundred drafts.

The amount embraced in the accounts of the Treasurer of the United States adjusted within the fiscal year ending June 30, 1869, is $1,116,550,461 91.

The mileage and compensation of members of the House of Representatives are paid by the Treasurer on certificates of the Speaker of the House, which are the Treasurer's vouchers, and upon which he receives credit in the adjustment of his account as agent. This account has to be carefully compared with the journal of the Sergeant-at-arms, who keeps the individual accounts of the members, &c.

The account of the Secretary of the Senate is even more intricate, owing to the irregular sessions of that body.

SALARY ACCOUNTS.

Under this head is embraced the adjustment of the accounts (with two or three exceptions) of disbursing officers for payment of salaries to all persons in the departments at Washington who receive a regular compensation, with some accounts also for temporary and additional clerk hire.

These accounts include the pay-rolls of the Treasury Department, State Department, War, Navy, Interior, Post Office Department, and the office of the Attorney General; also, Patent Office, Bureau of Education, office of Superintendent of Weights and Measures, Clerk of House of Representatives, Secretary of the Senate, Librarian of Congress, Congressional Printer, all offices of Assistant Treasurers of the United States and United States depositaries, private secretary, &c., of the President of the United States, salaries, &c., of the Metropolitan Police, and all accounts of the United States Coast Survey.

CONTINGENT ACCOUNTS, ETC.,

Includes the contingencies of all the executive departments, viz: Treasury, War, Navy, and Interior; contingencies of the House of Representatives under different appropriations; all the accounts of the Department of Agriculture, salaries, distribution of seeds, &c., under different appropriations; all the accounts of the Commissioner of Public Buildings and Grounds, embracing repairs and preservation of all the public works in the city of Washington, about one hundred different appropriations; all the accounts of the disbursing agent for new dome, Capitol Extension, new jail, enlargement of Congressional Library,

grading the public grounds around the Capitol, &c.; all the accounts of the agent, &c., for the Library of Congress, Botanic Garden, &c., fourteen appropriations; expense of the national loan; contingent expenses of the Assistant Treasurers of the United States at New York, Boston, New Orleans, Charleston, Denver City, San Francisco, &c.; contingent expenses of Executive mansion; contingent expenses of Congressional Printer; accounts for repairs, &c.; furniture for Treasury Department, act of April 7, 1866.

SEPARATE CLASSIFICATION OF ACCOUNTS.

The accounts settled by this division are various and preclude any general classification.

During the last fiscal year the whole number of accounts settled in this office in this branch of its business was 1,862, involving an expenditure of $4,980,528 29. The number for the present fiscal year will be largely increased.

The following classification embraces the several accounts examined and settled: construction and repairs of public buildings, furniture for public buildings, public printing, government asylum, Deaf and Dumb Asylum, steamboat inspectors, life-saving stations, contingent expenses United States depositories, Columbia Hospital, timber agents; many other accounts, of not less importance, that cannot well be classified, are settled.

In the recording division of the office there are employed five clerks, whose duties consist in recording the reports and certificates of the Auditor to the Comptroller of the Treasury and Commissioner of Customs, on the accounts accruing in the office and the correspondence incident thereto.

There is a large amount of miscellaneous business; much of it of great importance, requiring the highest clerical qualifications, which has no appropriate classification with any of the divisions previously described, that is dispatched by the Chief Clerk. It gives me pleasure, as an act of justice, to say that the clerks of this office are performing their duties with efficiency, fidelity, and careful attention to the public interest.

So much has been said upon the subject of clerical salaries that the strength of their claims rests upon the irrefutable proof of the total insufficiency of the present rates of compensation. While this fact is generally conceded, it is inexplicable why a wise and just system of legislation has persistently refused to give relief to the actual wants of an eminently meritorious and intelligent class of persons, who give their services so faithfully and efficiently to the important work of the goverment.

It is worthy of consideration that government is strengthened in proportion as high moral influences are encouraged. This policy, brought to bear upon those in the service of the government, is a protection of its interests, and is most secure as it is most encouraged.

If the opinion of one who has thoroughly studied this subject, and with all the means at command to decide upon the merits of the case, could add a word to strengthen the appeals of the clerks, I unhesitatingly say that the compensation they now receive for their services is entirely inadequate to their actual wants within the limit of strict economy.

With great respect, your obedient servant,

T. L. SMITH, *First Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR OF THE TREASURY.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Second Auditor's Office, November 1, 1869.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1869, showing in detail the condition of business in each division at the commencement of the year, its progress during the year, and its condition at the end thereof.

BOOKKEEPERS' DIVISION.

During the fiscal year ending June 30, 1869, requisitions were registered, journalized, and posted as follows, viz:

On what account drawn.	No.	Amount.
PAY REQUISITIONS.		
Advances in favor of Pay Department	94	$36, 720, 540 61
Adjutant General's Department	30	287, 700 00
Ordnance Department	151	1, 885, 901 12
Medical Department	9	141, 000 00
Advances under direction of the Secretary of War	6	24, 485 50
Advances in favor of Indian Department	300	4, 615, 444 18
Payments made to Treasurer United States, Internal Revenue Fund	43	134, 394 37
National Asylum for Disabled Volunteers	9	858, 032 36
the Soldiers' Home	22	146, 265 54
Claims paid under appropriations of Pay Department	27	8, 814 37
Medical Department	411	66, 513 41
Ordnance Department	35	144, 208 43
Adjutant General's Department	33	2, 275 92
in charge of Secretary of War	87	51, 962 33
of Quartermaster's Department	1	27 00
Indian Department	539	2, 753, 030 53
Claims paid under acts of special relief by Congress	3	8, 204 92
TRANSFER REQUISITIONS.		
Transferring amounts found on settlement to be chargeable to other appropriations than those they were disbursed from, by disbursing officers, to the proper appropriations on the books of the Second Auditor's office	215	13, 752, 581 21
Transferring amounts, as above, to the books of the Third Auditor's office	284	1, 202, 359 44
Total debit	2, 299	62, 803, 741 24
REFUNDING REQUISITIONS.		
Deposits under appropriations of Pay Department	52	80, 381 55
Adjutant General's Department	20	68, 080 78
Ordnance Department	50	1, 210, 010 86
Medical Department	25	208, 175 25
in charge of Secretary of War	6	29, 230 69
of Indian Department	21	332, 640 76
COUNTER REQUISITIONS.		
Carrying amounts to credit of appropriations from which disbursements had been made for other appropriations by disbursing officers, on the books of the Second Auditor's office	215	13, 752, 581 21

On what account drawn.	No.	Amount.
Transferring amounts, as above, from appropriations on the books of the Third Auditor's office, to the books of the Second Auditor's office	21	$417,106 69
Total credit	410	16,098,207 79
Total debit and credit	2,709	78,901,949 03
APPROPRIATION WARRANTS RECEIVED, JOURNALIZED, AND POSTED.		
In favor of appropriations of Pay Department	7	38,031,568 25
Ordnance Department		981,680 00
Adjutant General's Department		105,000 00
Medical Department		1,022,000 00
in charge of Secretary of War		635,000 00
Acts of special relief by Congress		6,530 58
In favor of appropriations of Indian Department	44	11,976,396 58
Carrying unexpended balance of war appropriations to surplus fund	1	22,562,656 61
Carrying unexpended balance of Indian appropriations to surplus fund	1	10,049 65
Total	53	75,330,881 67

There have been also received, registered, journalized, and posted, the following settlements, viz:

Paymasters'	211
Recruiting—regular and volunteer	293
Ordnance	79
Medical	148
Miscellaneous	418
Indian	128
Claims	935
Special settlements—charges and credits to officers for overpayments, refundments, &c	51
Total	2,263

PAYMASTERS' DIVISION.

The following table and subjoined statement show the operations of the Paymasters' division during the year:

Accounts of paymasters on hand July 1, 1868	4,021
Accounts of paymasters received during the year ending June 30, 1869	868
Total	4,889
Accounts of paymasters audited and reported to the Second Comptroller during the year ending June 30, 1869	1,216
Accounts of paymasters remaining unsettled July 1, 1869	3,673
Amount involved in accounts of paymasters audited and reported	$182,227,388 71
Number of accounts stated, transferring sums to the Third Auditor's books	37
Number of settlements, miscellaneous in character	100
Number of transcripts of settlements made to be used in the prosecution of defaulting paymasters and their bondsmen	3
Amount of indebtedness involved therein	$30,243 84
Number of charges raised against officers of the army on account of double payments	32
Amount involved in said charges	$6,846 83
Number of credits entered in favor of officers of the army for sums refunded on account of double payments	19
Amount involved in said credits	$4,235 70
Number of paymasters' accounts in which payments to officers appear, entered on the records of such payments	618
Number of transcripts from muster and pay rolls issued to the Commissioner of Pensions, up to November 20, 1868, at which time this work was transferred to the Division of Inquiries and Replies	942

The amounts involved in the settlements above named are as follows, viz:

Paymasters' accounts	$182,227,388 71
Amount of fines, forfeitures, &c., for the support of the National Asylum for Disabled Volunteer Soldiers, found to have accrued from all sources, and paid to said asylum by requisition on the treasury, in accordance with the act of Congress of March 21, 1866	709,254 23
Amount of fines, forfeitures, stoppages, &c., against soldiers of the regular army, paid to the treasurer of the Soldiers' Home, in accordance with the act of Congress of March 3, 1859	98,490 52
Amount transferred to the Treasurer of the United States, on the books of this office, and turned over to him by requisition, for the tax on salaries withheld from officers of the army	92,374 75
Amount transferred from the appropriation for the "pay of the army" to that for the "Subsistence Department," pursuant to General Orders, No. 63, dated War Department, June 11, 1867	220,369 48
Amount transferred from the appropriation for the "pay of the army," to that for "ordnance, ordnance stores, &c.," on account of deductions from the pay of officers and soldiers, for arms and accoutrements, in accordance with par. 1380, Revised Army Regulations of 1863	30,310 22
Amount transferred by requisitions to the books of the Third Auditor, on account of stoppages against officers of the army for subsistence stores, quartermaster's stores, transportation, &c	3,833 35
Total	183,382,021 26

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

The following statement shows the number of money accounts on hand in the ordnance, medical, and miscellaneous division at the commencement of the fiscal year ending June 30, 1869, the number received and settled during the year, and the number remaining on hand unsettled at the end of the year, together with the expenditure embraced in the settlements:

Accounts on hand July 1, 1868	1,322
Accounts received during the year ending June 30, 1869	1,605
Total	2,927
Accounts settled during the year	1,990
Accounts remaining on hand unsettled July 1, 1869	937
Amount of the accounts settled during the year	$8,598,706 04

The expenditure named in the foregoing statement was made under the following heads, viz:

Ordnance Department	$4,101,821 92
Medical Department	3,928,593 02
Expended by disbursing officers out of Quartermaster's funds, not chargeable to said funds, but to certain appropriations on the books of this office	296,377 13
Miscellaneous, viz:	
Contingencies of the army	153,385 71
Secret service	395 75
Providing for the comfort of sick and discharged soldiers	12,096 01
Sick and wounded soldiers' fund	67,550 44
Keeping and transporting prisoners of war	150 00
Pay and supplies of "hundred days" volunteers	286 67
Contingent expenses of Adjutant General's Department	1,252 93
Expenses of the Commanding General's office	10,305 35
Medical and surgical history and statistics	4,733 40

Printing book of tactics	$10,219 13
Medals of honor	8 00
Relief of Colonel James A. Mulligan, act of July 3, 1868	5,000 00
Relief of Captain Dan. Ellis, act of July 3, 1868	3,060 00
Relief of Lieutenant Charles B. Tanner, act of July 13, 1868	144 92
Joint resolution for procuring gold medals for Captains Creighton, Low, and Stouffer, as testimonials of national gratitude, approved July 26, 1866	3,325 66
Total	8,598,706 04

RECRUITING DIVISION.

The following shows the operations of the recruiting division for the fiscal year ending June 30, 1869, together with the condition of the division both at the commencement and close of the year:

	Regular recruiting.		Volunteer recruiting.		Claims for return of local bounty.		Total number of accounts.	Total amount involved.
	No. of accounts.	Amount involved.	No. of accounts.	Amount involved.	Number.	Amount involved.		
Accounts on hand July 1, 1868	1,392		176		570		2,138	
Accounts received during the year	471		118		87		676	
Total	1,863		294		657		2,814	
Accounts settled during the year	886	$327,204 28	150	$2,500,581 99	442	$13,293 05	1,478	$2,841,079 32
Accounts on hand July 1, 1869	977		144		215		1,336	

The amounts disbursed in the settlements named in the above table were paid from the following appropriations:

REGULAR RECRUITING.

Expenses of recruiting	$326,657 28
Bounty to volunteers and regulars	525 00
Pay of the army	13 00
Medical and hospital departments	9 00
Total	327,204 28

VOLUNTEER RECRUITING.

Collecting, drilling, and organizing volunteers	$1,776,035 83	
Bounty to volunteers and regulars	392,835 34	
Draft and substitute fund	327,210 82	
Relief of drafted men	4,500 00	
		2,500,581 99

LOCAL BOUNTY.

Pay of two and three years' volunteers	13,293 05
Total	2,841,079 32

INDIAN DIVISION.

General report of the Indian Division for the fiscal year ending June 30, 1869:

Number of disbursing accounts of agents on hand June 30, 1868	223
Number of property accounts of agents on hand June 30, 1868	235
Number of claims on hand June 30, 1868	None.
Number of disbursing accounts of agents received during the year	376
Number of property accounts received during the year	377
Number of claims received during the year	586
Total	1,797
Number of disbursing accounts of agents audited during the year	322
Number of property accounts examined during the year	263
Number of claims settled during the year	584
	1,169
Number of disbursing accounts of agents on hand June 30, 1869	277
Number of property accounts on hand June 30, 1869	349
Number of claims on hand June 30, 1869	2
Total number of accounts, &c., on hand June 30, 1869	628
Amount involved in disbursing accounts audited	$1,964,499 68
Amount involved in claims settled	2,750,539 75
Total	4,715,039 43

There was also prepared in this division a report to Congress of receipts and expenditures of the Indian Department, embracing 227 sheets of foolscap and 393 sheets of royal foliopost.

PAY AND BOUNTY DIVISION.

The two following tabular statements exhibit the operations of the pay and bounty division for the year:

Examining branch.

Date.	ORIGINAL CLAIMS.					SUSPENDED CLAIMS.			Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence not sufficient.		
1868.										
July	5,087	1,313	1,707	1,643	424	7,532	2,289	5,243	12,619	12,585
August	7,517	1,559	1,853	3,081	1,024	5,176	1,753	3,423	12,693	10,013
September	9,248	2,888	2,442	3,061	857	5,193	1,855	3,338	14,441	12,151
October	9,301	3,335	2,364	2,258	1,344	6,187	2,662	3,525	15,488	13,299
November	6,454	1,895	1,928	1,717	914	4,822	2,125	2,697	11,276	10,404
December	7,702	2,114	2,307	2,667	614	5,645	1,922	3,723	13,347	12,209
1869.										
January	7,534	1,703	2,848	2,153	830	5,804	2,240	3,564	13,338	12,096
February	4,950	1,116	1,927	1,355	552	5,731	2,226	3,505	10,681	9,606
March	6,558	1,569	1,953	2,112	924	6,218	1,944	4,274	12,776	10,407
April	5,421	1,366	1,873	1,335	847	4,060	1,253	2,807	9,481	8,394
May	6,060	1,800	1,891	1,686	683	3,779	1,158	2,621	9,839	13,934
June	5,715	1,524	1,540	2,023	628	4,422	1,845	2,577	10,137	9,148
Total	81,547	22,182	24,633	25,091	9,641	64,569	23,272	41,297	146,116	134,246

Settling branch.

Date.	Act July 22, 1861, including colored claims.				Act July 28, 1866. Additional bounty.			
	Number of claims.			Whole No. disposed of.	Number of claims.			Whole No. disposed of.
	Received.	Allowed.	Rejected.		Received.	Allowed.	Rejected.	
1868.								
July	3, 381	1, 882	1, 080	2, 962	1, 184	3, 225	496	3, 721
August	4, 371	3, 335	3, 082	6, 417	1, 173	2, 762	423	3, 185
September	4, 874	2, 623	2, 048	4, 671	1, 157	2, 314	255	2, 569
October	2, 976	2, 876	2, 561	5, 437	1, 064	2, 135	415	2, 550
November	2, 603	3, 364	1, 565	4, 929	987	1, 567	524	2, 091
December	2, 291	4, 258	1, 864	6, 122	704	1, 715	364	2, 079
1869.								
January	2, 574	3, 546	1, 778	5, 324	1, 039	1, 644	489	2, 133
February	2, 371	3, 205	1, 170	4, 375	957	1, 591	354	1, 945
March	2, 642	3, 396	1, 948	5, 344	1, 937	1, 862	548	2, 410
April	2, 520	3, 191	1, 301	4, 492	3, 270	1, 549	566	2, 115
May	2, 759	2, 465	1, 297	3, 762	3, 498	763	569	1, 332
June	2, 147	2, 242	1, 281	3, 523	2, 104	1, 243	548	1, 791
Total	35, 509	36, 383	20, 975	57, 358	19, 074	22, 370	5, 551	27, 921

Date.	Whole number of claims.			Total No. of claims disposed of.	Amount involved in settlements.	No. of letters written.	No. of certificates issued.
	Received.	Allowed.	Rejected.				
1868.							
July	4, 565	5, 107	1, 576	6, 683	$597, 235 88	9, 193	7, 461
August	5, 544	6, 097	3, 505	9, 602	752, 525 82	15, 070	7, 511
September	6, 031	4, 937	2, 303	7, 240	586, 217 82	15, 134	5, 427
October	4, 040	5, 011	2, 976	7, 987	756, 502 99	13, 237	6, 199
November	3, 590	4, 931	2, 089	7, 020	662, 476 33	10, 028	5, 049
December	2, 995	5, 973	2, 228	8, 201	943, 065 52	12, 814	4, 351
1869.							
January	3, 613	5, 190	2, 267	7, 457	779, 249 40	12, 077	4, 828
February	3, 328	4, 796	1, 524	6, 320	774, 299 07	10, 781	4, 636
March	4, 579	5, 258	2, 496	7, 754	789, 323 31	11, 351	4, 964
April	5, 790	4, 740	1, 867	6, 607	738, 206 84	15, 803	3, 325
May	6, 257	3, 228	1, 866	5, 094	494, 957 85	22, 407	2, 882
June	4, 251	3, 485	1, 829	5, 314	481, 557 39	11, 792	2, 900
Total	54, 583	58, 753	26, 526	85, 279	8, 355, 618 22	159, 687	59, 533

In addition to the above, there have been made in this division sixteen settlements on account of fines, forfeitures, stoppages, &c., against soldiers of the regular army, paid to the treasurer of the Soldiers' Home, in accordance with the act of Congress of March 3, 1869, embracing $17,856, making the total number of settlements in this division 85,295, and the total disbursements $8,373,474 22.

Number of claims under act of July 22, 1861, including colored claims, on hand July 1, 1868	69, 672
Number of claims under act of July 28, 1866, (additional bounty,) on hand July 1, 1868	27, 211
Total number of claims on hand July 1, 1868	96, 883

Number of claims under act of July 22, 1861, including colored claims, on hand June 30, 1869	47, 823
Number of claims under act of July 28, 1866, (additional bounty,) on hand June 30, 1869	18, 364
Total number of claims on hand June 30, 1869	66, 187

PROPERTY DIVISION.

The following statement shows the condition of business in this division at the commencement of the year, its progress during the year, and its condition at the end of the year:

Number of property returns of officers on hand June 30, 1868	160,489
Number of property returns of officers received during the year	19,660
Total	180,149
Number of property returns of officers examined during the year	91,322
Number of property returns of officers on hand June 30, 1869	88,827
Number of certificates of non-indebtedness issued to officers	936
Amount stopped from the pay of officers for property not accounted for	$3,739 25

DIVISION OF INQUIRIES AND REPLIES.

The work performed in the division of inquiries and replies during the fiscal year ending June 30, 1869, is as follows:

Number of inquiries on hand, unanswered, June 30, 1868 83,284

Officers making inquiry.	Number received.	Number answered.
Paymaster General and paymasters in bureau of referred claims	32,672	109,257
Adjutant General	5,651	8,388
Quartermaster General	184	184
Commissary General of Subsistence	58	58
Third Auditor	404	439
Fourth Auditor	96	157
Commissioner of Pensions	1,525	1,896
	40,590	120,379
Add requests from other offices for indorsements upon rolls in this office	4,936	4,936
Total	45,526	125,315

Number of inquiries on hand, unanswered, June 30, 1869	3,495
Number of rolls and vouchers copied for the Paymaster General and Adjutant General	989

DIVISION FOR THE INVESTIGATION OF FRAUDS.

During the fiscal year ending June 30, 1869, there were under examination and investigation in this division 3,143 claims which were either suspected or known to involve fraud. Of these a portion were original claims for arrears of pay and bounty in which settlements had not been made, and the balance claims which had been allowed and which were subsequently discovered to involve some fraudulent transaction. In 2,603 of the above number investigation is not completed, while 540 have been finally disposed of. Of the original claims 94 have been rejected.

The amounts recovered by suit and otherwise are as follows:

Amount collected by draft and certificate of deposit, and turned into the United States Treasury	$8,019 94
Amount collected and turned over to the Pay Department	604 28
Amount stopped at the Bureau of Refugees, Freedmen and Abandoned Lands	3,896 15
Amount of United States Treasurer's draft recovered before payment	699 06
Amount recovered and turned over to Major J. L. Hodge, Paymaster United States Army	411 80
Amount of treasury certificates issued in fraudulent cases, and recovered before payment	2,144 40

Amount secured to rightful claimants which had been withheld by agents, or obtained by fraudulent claimants	$5,364 30
Amount of charges raised against paymasters on account of payments made upon forged receipts	565 60
Amount of paymasters' checks issued in fraudulent cases and recovered before payment	400 00
	22,105 17
In addition to the above there has been secured by bond, payable in case certain claims prove to be fraudulent upon further investigation	1,000 00
Total amount secured	23,105 17

The number of cases prepared for suit in the United States district court is 78. There are now under investigation and examination 2,972 cases, as follows:

Fraudulent and contested claims, in cases of white soldiers, in which treasury certificates have issued	590
Original claims, (white soldiers)	320
	910
Fraudulent and contested claims, in cases of colored soldiers, in which treasury certificates have issued	252
Original claims of pretended widows of colored soldiers, in which evidence of marriage is not satisfactory	427
Contested claims of widows of colored soldiers, (original)	314
Supposed fraudulent claims filed from Shelby County, Tenn., (colored soldiers,) original	1,014
	2,007
Miscellaneous claims	55
Total	2,972
Involving about	$600,000

DIVISION IN CHARGE OF ARCHIVES.

This division has charge of the files and rolls of which the Second Auditor is the permanent legal custodian. They are very extensive, embracing all the settlements of this office since its organization, and the pay-rolls of the army since the peace establishment of 1815, and occupy all the available space of 22 rooms. Constant reference is being had to them, and a large portion of the time of the force employed is occupied in superintending the withdrawal from and returning to their proper places of vouchers and other papers borrowed for use in various parts of the office and in other bureaus. Every paper taken from the files is charged upon books kept for the purpose to the person withdrawing it, and he is credited upon its return. Much other labor is performed in properly arranging and labeling new matter constantly being added, and in bestowing such care and attention as is essential to the proper preservation of such a mass of important records. Of this portion of the work some idea is conveyed in the following statement of that performed during the last fiscal year.

Number of paymasters' accounts received, arranged, briefed and boarded	4,541
Number of confirmed settlements received from the Second Comptroller, verified, briefed and filed:	
Paymasters'	212
Indian	610
Miscellaneous	1,441
	2,263

Number of abstracts of accounts put in book form	1,012
Number of old files from 1817 to 1861 examined, rearranged, &c:	
Paymasters' settlements (bundles)	1,550
Second Auditors' do. do.	4,052
Indian do. do.	510
	6,112
Number of mutilated vouchers repaired with tracing muslin	22,956

For convenience of reference I annex the following abridgment of so much of the foregoing as relates to accounts:

Description of accounts.	On hand July 1, 1868.	Received during year.	Disposed of during year.	On hand June 30, 1869.	Amount involved in settlements.	No. of letters written.
Paymasters	4,021	868	1,216	3,673	$182,227,388 71	4,212
Indian agents	223	376	322	277	1,964,499 68	1,034
Indian agents, (property)	235	377	263	349	.....	
Indian claims	.....	586	584	2	2,750,539 75	
Ordnance, medical, and miscellaneous	1,322	1,605	1,990	937	8,598,706 04	1,426
Bounty, arrears of pay, &c	96,883	72,583	85,279	84,187	8,355,618 22	291,233
Regular recruiting	1,392	471	886	977	327,204 28	439
Volunteer recruiting	176	118	150	144	2,500,581 91	
Claims for return of local bounty	570	87	442	215	13,293 05	
Ordnance and Quartermaster's Departments, (property)	160,489	19,660	91,322	88,827	.....	17,964
Soldiers' Home	.....	20	20	.....	116,346 52	.....
National Asylum	.....	8	8	.....	709,254·23	.....
Total	265,311	96,759	182,482	179,588	207,563,432 39	316,308

Besides the number of letters stated in the above table there have been written 89,434 relating to the miscellaneous business of the office, making a total of 405,745.

Number of claims, &c., received, briefed, and registered	169,545
Number of licenses of claim agents received and recorded	2,386
Number of letters copied and indexed	118,972
Average number of clerks employed during the year	392

In addition to the foregoing, various statements and reports have been prepared and transmitted from the office, as follows:

Annual statement of the recruiting fund, prepared for the Adjutant General of the army.

Annual statement of the contingencies of the army, prepared in duplicate for the Secretary of War.

Annual report of balances on the books of this office remaining unaccounted for more than one year, transmitted to the First Comptroller.

Annual report of balances on the books of this office, remaining unaccounted for more than three years, transmitted to the First Comptroller.

Annual statement of the clerks and other persons employed in this office during the year 1868, or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of the 11th section of the act of 26th August, 1842, and resolution of the House of Representatives, of the 13th of January, 1846, transmitted to the Secretary of the Treasury.

Monthly tabular statement showing the amount of business transacted in the office during the month, and the number of accounts re-

maining unsettled at the close of the month; transmitted to the Secretary of the Treasury.

Monthly report of absence from duty of employés in this office, with reasons for such absence, transmitted to the Secretary of the Treasury.

Pay-rolls upon which payment was made to the employés of this office, prepared monthly, in duplicate.

Since the last annual report the clerical force of this office has been reduced by the dismissal of one hundred and eighty-three clerks, and the two dwelling-houses on Eighteenth street, occupied by the division of inquiries and replies, have been given up, reducing the current expenses of the office about $225,000 per annum.

The property division has charge of the settlement of officers' property accounts, embracing ordnance, ordnance stores, clothing and camp and garrison equipage, with which they are charged, and to account for which they are required to make returns.

As all the volunteer officers have been out of service many years, and such as made affidavit that they had rendered all required returns and accounts, and that they were not indebted to the government, were paid for their military services under "Circular 33," from the War Department, dated July 18, 1865, it is not probable that many more calls for certificates of non-indebtedness will be made by them, as those who were not so paid have all, or nearly all, adjusted their accounts and received their certificates. There is still a very large number of property accounts unsettled that cannot be settled for want of proper returns. Upon examination they are found to be partial and defective. Many thousand letters in such cases have been addressed to officers in care of the adjutant general of their respective States, where their particular residence was not known, stating what was necessary to be done to secure a settlement, many of which have been returned indorsed "address unknown," "in Europe," "dead," &c., while the larger number remains unnoticed.

In view of the heavy expense attending these examinations and the very slight probability that the accounts can ever be adjusted, or that the government can ever realize any pecuniary advantage from further attempts to adjust them, I would respectfully recommend that Congress provide for at once closing these accounts. By doing so, a further reduction of the clerical force can be made, and the building now occupied by the division can be given up, which will reduce the expenditure of the office at least $20,000 per annum.

While respectfully calling attention to the detailed statement in this report, showing the transactions of the division for the investigation of frauds, and acknowledging the efficient co-operation of the various district attorneys in securing repayment of money fraudulently obtained and in prosecuting offenders, where the statute of limitations has not furnished them protection, I desire to say that the want of a fund from which the services of detectives, or the expenses of a clerk sent from the office to make investigations could be paid, has been severely felt. The annual report for 1868 showed that, up to that time, since the formation of the division, about $50,000 had been recovered and turned in to the Treasury, which had been paid in fraudulent cases. Then there were only about four hundred cases under investigation. During the past year more than $23,000 have been secured and two thousand nine hundred and seventy-two cases are now under investigation. Without the means of paying a detective, or the expenses of a clerk who might be sent to investigate matters upon the spot, the investigation must be carried on by the slow and uncertain process of correspondence and *ex parte*

affidavits. The principal causes of complaint arise in our large cities, and, while the expenses would not be heavy, an appropriation of a few thousand dollars, to be expended under the direction of the Secretary of the Treasury, would furnish much greater security to the interests both of the government and honest claimants than they now can have. In renewing my recommendation of last year, that $10,000 be appropriated for this purpose, I do not hesitate to express the belief that so much of it as may be used will prove a very profitable investment.

There being a vast number of persons throughout the country interested in bounty claims, I have been more specific in detailing the operations of the division having charge of them, and have caused tables to be prepared showing the progress and condition of the work from month to month throughout the year. It will be seen from an inspection of these tables that the number of claims disposed of during the year exceeds the number received by over 30,000, making an average gain of 2,500 per month; but since April the gain has been less than that, which is accounted for by the great change in the manner of settlement caused by the joint resolution of April 10, 1869, and the reduction of the force of clerks. Since July 1, the gain has been still less, as on October 1 an actual count showed the number of claims on hand to be 64,928, only 1,259 being gained in three months. This diminution arises from several causes: 1st, the large amount of absence of clerks on their annual leaves of thirty days each, averaging over one-third of the force during the time; 2d, the transfer to this office of claims from the Paymaster General's Office, by act of March 3, 1869, which, although made on May 1, by provision of the act, did not materially affect the settling branch of this division until after July 1; 3d, a very large number of claimants whose applications were rejected by the Paymaster General, before the transfer of the business from his office, are impressed with the idea that the act of March 3 entitles them; consequently this office is constantly in receipt of letters asking for re-examination to ascertain if such be the case, which necessitates the calling for the papers on file in the Paymaster General's office and the re-examination asked for.

It is proper also to state that in consequence of the increased number of acts relating to bounties and the numerous decisions arising under these acts, much greater care and diligence are requisite in the investigation and settlement of claims than formerly; while on the same account soldiers and their heirs, really entitled to nothing, imagine or hope that under some one of these various acts and decisions they may be entitled to some further allowance, and therefore make a general claim for whatever may be due them under existing laws. These claims all have to be received and examined, and not specifying under what particular act, resolution, or decision claim is made, a thorough investigation of the soldier's entire military history has to be made, usually imposing much more labor than is requisite where the claims are specific. The large number of this class of claims accounts for the fact that while the whole number of claims received during the last fiscal year was 54,583, the number rejected was 26,526, or nearly one-half as many as were received.

Although the count of October 1st shows so slight a reduction in the number of unsettled claims since July 1, it still exhibits a not unfavorable condition of the business of the division, for out of the 64,928 claims on hand, 57,852 have been examined, leaving 7,076 unexamined, of which number about 5,000 are awaiting the decision of the Attorney General, as to whether claimants are entitled under the act of March 3,

1869, leaving the examining branch only about 2,000 cases behind, or in point of time, two weeks.

Of the 57,852 claims examined, 43,716 are suspended, being defective in evidence or form, leaving 14,136 correct in these respects, of which number 7,053 are awaiting information, which has been called for from other bureaus, and for the return of duplicate receipts from attorneys required by joint resolution of April 10, 1869, leaving the settling branch 7,083 cases behind the examining branch, or in point of time, about six weeks.

The discovery of extensive frauds in the presentation of colored claims has made unusual care and circumspection necessary, and has seriously retarded the settlement of even those that are probably just. Some of the cases are where parties have become possessed of certificates of discharge that have been lost or stolen, and falsely personate the soldier; but the more general fraud is in claiming to be the heir of a deceased soldier, either as parent, brother, sister or widow. It is frequently found that three, four, and sometimes even five applicants claim to be the widow of the same soldier, each presenting perhaps equally strong evidence of marriage and cohabitation. From their manner of life there may be no fraudulent intent or untruthful statement in some of these cases; but the difficulty of ascertaining whether the claim is fraudulent or not, or deciding who among the claimants is the rightful one, will necessarily prolong the examination of this class of claims. The liberality of Congress in giving bounties and pensions to colored soldiers, and especially to their heirs, has evidently exercised a demoralizing influence upon a portion of the race, while it has encouraged designing men to take advantage of their defenselessness and their ignorance to rob some of what is justly their due, while using others to institute fraudulent claims with the intention of robbing the government.

During the past summer, besides the reduction, there has been a reorganization of the clerical force in this office, making a necessity for some new divisions and subdivisions. The division having charge of the settlement of paymasters' accounts has been largely increased, and the business of that branch of the service will be executed more expeditiously than heretofore.

The files of this office, which have accumulated rapidly during and since the war, and show the disbursement of more than two billions of dollars in money and property, are now being carefully rearranged by a competent force for better preservation and more convenient reference.

The various registers of the claims of soldiers and their heirs, which have become worn and in some instances nearly destroyed by constant use, are being copied, arranged by States, regiments, and companies, so as to show at a glance what claims have been filed by each under the various acts of Congress, and what disposition has been made of them. This could not possibly be done at an earlier day, but when completed, as they will be during the present year, they will furnish a perfect history of each soldier's claims and settlements.

While the general condition of the office since the first increase of its clerical force in 1862 has never been more satisfactory than it is at present, and its duties have never been more cheerfully or faithfully performed, I feel compelled to invite your attention to the subject of an increase of compensation for the clerks. It cannot be truthfully said that the present force is not as competent, faithful and deserving as those who filled similar desks before the war; that they do not perform as much labor, or do not discharge equally responsible duties as skillfully, promptly and correctly as their predecessors did, yet many of them have labored hard

and faithfully for five, six and seven years, for even a less nominal compensation than their predecessors received in gold for the same service. While the compensation of all grades in the military and naval service has been largely increased, the pay of laborers in this city and the expenses of living have been nearly doubled, their nominal compensation has remained the same, subject for its value to the fluctuations in the price of gold. All have felt the inequality that has existed, and some have clamored for a temporary increase of twenty per cent., which has once or twice been given. I have regarded such temporary largess as injurious to the public service, for many reasons, but chiefly because under it no distinction could be made between the deserving and the unfaithful, the very valuable and the less competent clerks, and because each year a desire and effort for its renewal produced a constant restlessness among them and a consequent loss of attention to the business of the government. I have frequently alluded to this subject in the belief that not only the interests of the clerks but of the government would be promoted by increasing in some manner the clerical pay, or that it should at least approximate in value what was paid for similar service before the war. If this cannot be done, should not the compensation of the force in this office be so arranged by increasing the number of clerkships of the higher grades as to place the office, nominally at least, upon as good a footing as it was then?

To illustrate my idea more clearly, I will state that before the war the office consisted by law of *twenty-one* clerks and a chief clerk. *Eleven* were of the third class, *seven* of the second, and *three* only of the first class. More than half were paid $1,600, one-third were paid $1,400, and one-seventh $1,200 per annum. Since 1862, there have been various additions to the force. For several years it stood at three hundred and eighty-three clerks, and was then raised to four hundred and eighty-three, *three hundred and fourteen* of whom were first-class clerks, and consequently candidates for every vacant $1,400 clerkship that occurred. Now the number is reduced to three hundred with the prospect of further reduction. For the proper management of this force and the distribution of the various duties, there are twelve divisions. The responsible position of chief to either of these would have commanded $1,800 before the war. After making this allowance it would require one hundred and forty-six of the third class, one hundred of the second class, and forty-two of the first class, to place the office upon a nominal equality with what it was then.

I do not urge this as the proper method to be adopted, but state it rather to call attention to the subject and to exhibit the inequality between the compensation now paid to clerks and that paid before the war for similar service. It is probable that the same inequality cannot be found in any other office under the government, although the necessity for a revision of clerical compensation probably exists in all the offices of the department which have not been recently created.

In the hope that some plan for the reorganization of the department may be devised which shall secure the approval of Congress and an increased compensation to the clerical force,

I have the honor to be, very respectfully,

E. B. FRENCH, *Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Third Auditor's Office, October 15, 1869.

SIR: I have the honor to submit the following report of the business transactions of this office during the fiscal year ending 30th June, 1869, and the first quarter of the fiscal year ending 30th June, 1870.

BOOKKEEPER'S DIVISION.

The number of requisitions drawn on the Secretary of the Treasury by the Secretaries of War and Interior, for the year ending June 30, 1869, is 4,775, amounting to $79,220,168 04, as follows:

On account of appropriations for Quartermaster's Department	$33,809,209 57
Engineer Department	5,044,355 06
Subsistence Department	8,930,793 73
Pension Department	28,693,825 47
Bureau Refugees, Freedmen and Abandoned Lands	2,509,619 56
Claims under act March 3, 1849	232,364 65
	79,220,168 04

The amount of counter requisitions drawn on sundry persons indebted to the government, in favor of the Treasurer of the United States, during the year ending June 30, 1869, is $12,390,969 87, as follows:

Second Auditor's transfers	$1,202,377 97
Third Auditor's transfers	8,771,906 43
Fourth Auditor's transfers	725 15
Fifth Auditor's transfers	1,679 32
Navy Department transfers	408 60
Deposits	2,053,064 48
Requisitions canceled	360,807 92
	12,390,969 87

During the quarter ending September 30, 1869, the number of requisitions drawn by the Secretaries of War and Interior was 1,039, amounting to $23,799,302 68, as follows:

On account of Quartermaster's Department	$8,892,555 09
Engineer Department	1,739,870 22
Subsistence Department	445,709 80
Pensions	12,299,193 24
Claims act 3d March, 1849	19,028 32
Bureau Refugees, Freedmen and Abandoned Lands	402,946 01
	23,799,302 68

The number of counter requisitions drawn in favor of the Treasurer United States, same period, was 316, amounting to $3,454,538 49, as follows:

On account of deposits	$329,918 22
Second Auditor's drafts	108,085 55
Third Auditor's drafts	2,955,969 29
Commissioner of Customs, drafts	242 50
Canceled drafts and requisitions	60,322 93
	3,454,538 49

Report of the business transacted in the Third Auditor's Office, United States Treasury, in the fiscal year ending June 30, 1869.

Description of accounts.	No. of accounts remaining on hand June 30, 1868.	No. of accounts received during the year ending June 30, 1869.	Number of accounts settled in the fiscal year ending June 30, 1869.		Number of accounts unsettled June 30, 1869.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Am't involved.	Monthly and quarterly.	Amount involved.
Quartermasters' ....Money..	604	477	930	$117,504,508 64	151	$30,110,017 02
Quartermasters' ..Property..	31,734	1,165	12,041	.....	20,858	.....
Commissaries'..... Money..	1,225	3,461	3,387	10,051,101 92	1,299	1,406,754 35
Pension Agents'.....do....	647	687	697	20,220,355 07	637	34,811,593 83
Engineers'..... .....do....	326	284	607	7,325,724 36	88	2,294,475 44
Refugees, F. and A. L. do....	4	185	134	2,044,895 03	55	665,329 81
Refugees, F. and Property..	50	1,210	1,224	.....	36	.....
Signal Officers'.....Money..	12	11	20	43,341 01	3	4,664 09
Signal Officers'....Property..	9	19	4	.....	14	.....
Total	34,611	7,499	19,044	$157,189,926 03	23,141	$69,292,834 54
Claims for—						
Horses lost.....	6,289	427	818	166,581 04	5,898	$1,093,351 59
Steamboats destroyed.....	83	9	14	150,877 04	78	798,801 86
Oregon war.....	894	99	130	40,923 45	863	90,176 84
Miscellaneous.....	3,531	2,778	2,194	2,414,254 77	4,115	2,495,580 22
State war.....	7	38	33	2,310,101 39	12	1,095,454 06
Total.....	10,804	3,351	3,189	$5,082,737 69	10,966	$5,573,364 57

QUARTERMASTER'S DIVISION.

In this division are examined the "accounts" and "returns" of the officers of the Quartermaster's Department of the army.

The accounts of that department cover a wider and more varied range of disbursements and of property accountability than any other branch of the War Department; it embraces disbursements for barracks, quarters, hospitals, storehouses, offices, stables, storage, and transportation for all army supplies, army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, stationery, hired men, per diem to extra duty men, postage, the expenses of courts martial, of the pursuit and apprehension of deserters, of the burials of officers and soldiers, of hired escorts, of expresses, interpreters, spies and guides, of veterinary surgeons and medicines for horses, of supplying posts with water, and generally the proper and authorized expenses for the movements and operations of an army not expressly assigned to any other department; the "returns" are an account of the

disposition made of all property paid for by the Quartermaster's Department, (except clothing, camp and garrison equipage, which are accounted for to the Second Auditor.)

The tabular statement herewith exhibits in a condensed form the result of the labors of the force employed in this division, but can give only a faint idea of the amount of labor performed in producing that result, which I think will become apparent when it is recollected that the disbursements in the Quartermaster's Department during the late rebellion are unparalleled, and that by far the greater number of the officers of that department, prior to their appointment as quartermasters, were engaged in the various pursuits of civil life, and entirely unacquainted with the laws, regulations, and orders governing the Quartermaster's Department; nor was time allowed them for becoming acquainted with difficult and responsible duties, but as fast as the ranks of the army were filled and hurried to the field quartermasters were appointed; and generally, before even the required "bonds" were filed in the proper office, the appointees were ordered to the field and millions of dollars and property of untold value were placed in their hands, for which they were required to render a strict account, and all that before they themselves knew what was required of them. Their duties were so vast and so varied, that the entire administration of their duties were performed by clerks as inexperienced as the officers, and who had no pecuniary interests at stake—from which it will be observed that a proportionably greater number of erroneous disbursements would probably be made, and a larger amount of property improperly issued, than would be by officers of the regular army in time of peace; indeed, taking all things into consideration, it is surprising so few errors were made.

Quartermasters' "accounts" and "returns" are transmitted to the Quartermaster General, and after they have passed the administrative scrutiny of that office, they are forwarded to the Third Auditor for settlement. When they have reached this office they are properly "registered" and placed on file, and when taken up for adjustment a thorough examination is made of them in connection with the various "law regulations" and "orders" regulating the disbursements of that department. When the examination is completed, an "official statement" is made in which the officer is debited with all the funds pertaining to that department which have come into his hands, and he is allowed credit, under the proper appropriations for all disbursements made by him under authority of law, and made in accordance with the regulations. The account is then "transmitted," with a statement of such objections (if any) as may have been raised against it, to the Second Comptroller for revision and certification of the balances found thereon; and, at the same time, the officer is advised of the condition of his accounts and is furnished with a copy of any objections raised against his account. When a reply to the objections is furnished this office, a new settlement is made, based upon the officer's reply; and such objections canceled as have been satisfactorily answered. If any objections remain, the officer is furnished with a copy of them, and when a new reply is furnished a new settlement is made, and so on, until all the objections have been removed and the account finally adjusted and balanced.

"Returns of quartermaster stores," after their examination in the Quartermaster General's Office, are forwarded to this office for settlement. On their receipt they are "registered" and "filed," and when taken up for settlement, the mode of procedure is similar to that referred to above, except that the settlement is not revised by the Second Comptroller; the action of this office being final.

From the foregoing it will be perceived that in auditing the accounts and returns of the Quartermaster's Department a sound and discriminating judgment is requisite; by reason of the various laws affecting the department, and the vast number of general orders and special orders of the War Department, regulating disbursements and accountability under the laws, the orders are sometimes difficult to harmonize with the laws.

When an account is under examination, it is closely scrutinized with reference to the following considerations, viz: The propriety of the expenditure as connected with the appropriation to which it is charged; the prices charged, the sufficiency of the voucher, and, when sub-vouchers are necessary, the sufficiency of the sub-vouchers, care being taken that the vouchers presented are original; that if for purchase, the articles purchased, the quantity and kind of each, and the date specified. The accuracy of the computations are minutely examined, their correctness verified and errors, if any, noted. If the payments are for service, that the object, necessity, and propriety of the expenditure are stated; if for transportation, that they must be accompanied by proper bills of lading; if for expenditure under contract, the contract must be carefully examined, and in making up the official statement the appropriations are kept specific and distinct, as provided by Congress, and the vouchers arranged and settled under the heads respectively to which they pertain.

By referring to the tabular statement, it will be observed that the number of quartermaster money accounts remaining on hand June 30, 1868, were six hundred and four—

Involving	$115,798,290 07
Quartermaster accounts received during the year ending June 30, 1869, are 477, involving	31,816,235 59
Total, 1,081, involving	147,614,525 66
Of which there were reported to the Second Comptroller during the year ending June 30, 1869, 930, involving	117,504,508 64
Leaving on hand June 30, 1869, 151, involving	30,110,017 02

Number of money settlements made during the current fiscal year on original examination is	930
Number of supplemental settlements of money accounts, made during the fiscal year, and based upon officers' explanations, is	1,073
Aggregate money settlements	2,003
Property returns on hand June 30, 1868	31,734
Property returns received during the year ending June 30, 1869	1,165
Total	32,899
Property returns examined during the current fiscal year	12,041
Leaving on hand June 30, 1869	20,858
Number of supplemental settlements of property returns made during the current fiscal year upon officers' explanations, is	3,297
Number of property settlements upon original examinations, is	12,041
Total property settlements	15,338
Number of money settlements made during the current fiscal year, is	2,003
Number of property settlements during the same period, is	15,338
Total settlements made during the current fiscal year, is	17,341

Number of vouchers examined during the year, is	2,250,000
Number of pages of difference and copy of same written, is	63,958
Letters written	37,848
Calls for charges answered	9,021
Pages of abstracts of charges furnished	10,012

Of the one hundred and fifty-one money accounts on hand fifty were received from the Quartermaster General in 1868, and one hundred and one in 1869, and nearly all of them are in process of adjustment, a majority of them, however, are very large and will require a vast amount of labor to examine them; but it is believed that all of them will be reported to the Second Comptroller by April 1, 1870.

Differences, amounting in the aggregate to many millions of dollars, remain unanswered on a large number of the accounts adjusted during the past few years; and inasmuch as, in many cases, the address of the officers was unknown to this office, and in some cases due diligence was not observed by officers in replying to the statements of differences furnished them, a section was added to this division in March last, whose duty is to ascertain the address of officers having open accounts on the books of this office, call their attention to the condition of their accounts, and if attention is not given within a stated period, the sureties of such officers are notified that legal proceedings will be instituted against *them* for the balance due the United States. This course has had a good effect, as many officers, whose address could not be ascertained by this office, (all communications addressed them from this office having been returned through the dead letter office,) have been found by their sureties, and steps taken to effect a final settlement of their accounts. Since the organization of the section, three hundred and eighty quartermasters' accounts have been examined, in which $11,155,075 21 were found remaining unsettled; one hundred and forty-four quartermasters have been notified of the balances standing against them; and in twelve cases the sureties have been notified as indicated above. It is found, however, that in some cases no bonds were ever filed by officers duly commissioned as assistant quartermasters, and that such officers received and disbursed immense sums of money, and were accountable for large amounts of property without having given bond.

In the tabular exhibit hereto annexed, the number of quartermasters' property accounts unsettled is 20,858, and that the rate at which they have heretofore been settled, two years would enable this division to dispatch the entire mass with its present force. This, however, is not the fact; cases in which settlements have been made must not be understood to be finally disposed of. Settlements are made as far as possible, but in a large majority of cases the settlements result in difference sheets, which require explanations and additional vouchers, and, of course, another examination and settlement, and, not unfrequently, still another difference sheet, before a final close of the account is arrived at. Again, it is well known that there is a large number of accounts awaiting administrative examination, which must soon reach this office for settlement, while those now on hand are, many of them, by far the most difficult, and involve perhaps the largest amounts of any growing out of the war, and will necessarily require more time in the settlement of one of them than to settle many hundreds of the smaller ones that go to swell the number of those settled. The interests of the public, as well as justice to the late officers of the volunteer service, require an early settlement of their accounts; to do this speedily will require an additional temporary force; and when by this means the accumulated mass of accounts shall have been brought to a close, the current busi-

ness of the division can thereafter be disposed of readily with a largely diminished force, so that the temporary increase would finally result in a permanent reduction of the expenses of the bureau.

This division now employs the following force:

Clerks of class four	5
Clerks of class three	14
Clerks of class two	58
Clerks of class one	72
Total	149

These are subdivided into eighteen sections, and employed as follows: Four sections audit money accounts; eight sections examine property accounts; one section of correspondence; one section registers accounts; one section miscellaneous calls; one section registers property accounts; one section collections; one section copying.

The following tabular statements exhibit, in a condensed form, the business of the Quartermaster's division for the year ending June 30, 1869, and also for the first quarter of the year ending June 30, 1870:

Condensed statements exhibiting the business of the Quartermaster's division for year ending June 30, 1869.

	Money accounts.		Property returns.	Supplemental settlements.			Signal accounts.			Total.	
	No.	Am't involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	No.	Am't involved.
RECEIVED.											
Remaining unsettled, June 30, 1868	604	$115, 798, 290 07	31, 734				9	12	$7, 016 75	32, 359	$115, 805, 306 82
Received during the month of July, 1868	50	3, 442, 186 99	222	384	57	$9, 093 67				713	3, 451, 280 66
Do.....August, 1868	29	6, 837, 624 54	117	224	81	8, 629 11				451	6, 846, 253 65
Do.....September, 1868	41	3, 493, 719 91	118	253	92		9	3	19, 412 95	516	3, 513, 132 86
Do.....October, 1868	28	1, 626, 979 10	115	299	102	8, 485 51		1	1, 580 28	545	1, 637, 044 89
Do.....November, 1868	30	2, 817, 659 06	110	247	82	6, 896 83				469	2, 824, 555 89
Do.....December, 1868	33	3, 500, 248 43	109	334	67	44, 371 70				543	3, 544, 620 13
Do.....January, 1869	35	2, 614, 201 16	167	304	54	15, 475 28	10	4	15, 331 03	574	2, 645, 007 47
Do.....February, 1869	29	2, 306, 376 86	79	203	89	9, 973 85				400	2, 316, 350 71
Do.....March, 1869	73	3, 243, 527 61	35	164	128	9, 368 43				400	3, 252, 896 04
Do.....April, 1869	75	1, 357, 010 75	29	140	106	2, 183 48				350	1, 359, 194 23
Do.....May, 1869	35	394, 152 49	53	152	68	11, 999 82		1	709 54	309	406, 861 85
Do.....June, 1869	19	182, 548 69	11	593	147	18, 920 10		2	3, 954 55	772	205, 423 34
Total	1, 081	147, 614, 525 66	32, 899	3, 297	1, 073	145, 397 78	28	23	48, 005 10	38, 401	147, 807, 928 54
EXAMINED.											
Examined during the month of July, 1868	138	$1, 315, 812 62	972	384	57	$9, 093 67				1, 551	$1, 324, 906 29
Do.....August, 1868	83	2, 566, 000 68	989	224	81	8, 629 11				1, 377	2, 574, 629 79
Do.....September, 1868	57	482, 361 74	1, 077	253	92					1, 479	482, 361 74
Do.....October, 1868	73	605, 015 33	799	299	102	8, 485 51		16	$28, 009 98	1, 289	641, 510 82
Do.....November, 1868	75	1, 145, 829 40	742	247	82	6, 896 83				1, 146	1, 152, 726 23
Do.....December, 1868	103	34, 870, 836 19	1, 056	334	67	44, 371 70				1, 560	34, 915, 207 89
Do.....January, 1869	40	5, 472, 869 85	1, 325	304	54	15, 475 28	4	4	15, 331 03	1, 731	5, 503, 676 16
Do.....February, 1869	61	4, 147, 469 20	1, 506	203	89	9, 973 85	10			1, 869	4, 157, 443 05
Do.....March, 1869	89	9, 260, 071 86	1, 732	164	128	9, 368 43				2, 113	9, 269, 440 29
Do.....April, 1869	48	1, 244, 523 22	408	140	106	2, 183 48				702	1, 246, 706 70
Do.....May, 1869	98	42, 643, 510 36	705	152	68	11, 999 82				1, 023	42, 655, 510 18
Do.....June, 1869	65	13, 750, 208 19	730	593	147	18, 920 10				1, 535	13, 769, 128 29
Total	930	117, 504, 508 64	12, 041	3, 297	1, 073	145, 397 78	14	20	43, 341 01	17, 375	117, 693, 247 43
RECAPITULATION.											
Remaining on hand, June 30, 1868	604	115, 798 290 07	31, 734				9	12	7, 016 75	32, 359	115, 805, 306 82
Received during the fiscal year, ending June 30, 1869	477	31, 816, 235 59	1, 165	3, 297	1, 073	145, 397 78	19	11	40, 988 35	6, 042	32, 002, 621 72
Total	1081	147, 614, 525 66	32, 899	3, 297	1, 073	145, 397 78	28	23	48, 005 10	38, 401	147, 807, 928 54
Examined during the fiscal year ending June 30, 1869	930	117, 504, 508 64	12, 041	3, 297	1, 073	145, 397 78	14	20	43, 341 01	17, 375	117, 693, 247 43
Remaining unsettled June 30, 1869	151	30, 110, 017 02	20, 858				14	3	4, 664 09	21, 026	30, 114, 681 11

Condensed statements exhibiting the business of the Quartermaster's division for the 1st quarter of the fiscal year ending June 30, 1870.

	Money accounts.		Property returns.	Supplemental settlements.			Signal accounts.			Total.	
	No.	Am't involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	No.	Am't involved.
RECEIVED.											
Remaining on hand June 30, 1869	151	$30, 110, 017 02	20, 858	.....	.....	.....	14	3	$4, 664 09	21, 026	$30, 114, 681 11
Received during the month of July, 1869	10	507, 798 79	25	367	128	$7, 340 66	.....	1	977 60	531	516, 117 05
Do.....August, 1869	16	575, 756 96	61	204	52	.....	.....	.....	.....	333	575, 756 96
Do.....September, 1869	7	187, 850 25	74	242	69	8, 608 48	.....	.....	.....	392	196, 458 73
Total	184	31, 381, 423 02	21, 018	813	249	15, 949 14	14	4	5, 641 69	22, 282	31, 403, 013 85
EXAMINED.											
Reported during the month of July, 1869	21	2, 479, 872 86	661	367	128	7, 340 66	.....	.....	.....	1, 177	2, 487, 213 52
Do.....August, 1869	16	212, 173 13	624	204	52	.....	.....	.....	.....	896	212, 173 13
Do.....September, 1869	27	8, 664, 142 36	561	242	69	8, 608 48	.....	.....	.....	899	8, 672, 750 84
Total	64	11, 356, 188 35	1, 846	813	249	15, 949 14	.....	.....	.....	2, 972	11, 372, 137 49
RECAPITULATION.											
Remaining on hand, June 30, 1869	151	30, 110, 017 02	20, 858	.....	.....	.....	14	3	4, 664 09	21, 026	30, 114, 681 11
Received during the quarter ending Sept. 30, 1869	33	1, 271, 406 00	160	813	249	15, 949 14	.....	1	977 60	1, 256	1, 288, 332 74
Total	184	31, 381, 423 02	21, 018	813	249	15, 949 14	14	4	5, 641 69	22, 282	31, 403, 013 85
Examined during the quarter ending Sept, 30, 1869	64	11, 356, 188 35	1, 846	813	249	15, 949 14	.....	.....	.....	2, 972	11, 372, 137 49
Remaining unsettled September 30, 1869	120	20, 025, 234 67	19, 172	.....	.....	.....	14	4	5, 641 69	19, 310	20, 030, 876 36

Consolidated report of the operations of the Quartermaster's Division, Third Auditor's Office, from June 30, 1861, to September 30, 1869.

	Number of accounts.		Amount involved.
	Property.	Money.	
RECEIVED.			
Remaining on hand June 30, 1861	.....	213	$3, 961, 433 75
Received during the fiscal year ending June 30, 1862	.....	734	20, 286, 364 60
Received during the fiscal year ending June 30, 1863	550	998	83, 376, 876 53
Received during the fiscal year ending June 30, 1864	3, 978	3, 548	228, 621, 606 11
Received during the fiscal year ending June 30, 1865	14, 032	2, 174	242, 641, 435 53
Received during the fiscal year ending June 30, 1866	19, 467	2, 654	252, 377, 069 55
Received during the fiscal year ending June 30, 1867	17, 454	3, 613	337, 257, 331 53
Received during the fiscal year ending June 30, 1868	6, 126	1, 192	106, 363, 330 50
Received during the fiscal year ending June 30, 1869	1, 165	477	31, 816, 235 59
Received during the quarter ending September 30, 1869	160	33	1, 271, 406 00
Total received	62, 932	15, 636	1, 307, 973, 089 69
Total examined	43, 760	15, 516	1, 287, 947, 855 02
Remaining unsettled as shown by the report of the division for September, 1869	19, 172	120	20, 025, 234 67
EXAMINED.			
Examined during the fiscal year ending June 30, 1862	.....	841	$15, 084, 545 36
Examined during the fiscal year ending June 30, 1863	.....	629	30, 460, 492 51
Examined during the fiscal year ending June 30, 1864	1, 951	1, 046	108, 319, 460 78
Examined during the fiscal year ending June 30, 1865	3, 823	1, 513	175, 122, 619 59
Examined during the fiscal year ending June 30, 1866	5, 368	4, 580	312, 282, 779 92
Examined during the fiscal year ending June 30, 1867	6, 719	3, 416	357, 164, 703 71
Examined during the fiscal year ending June 30, 1868	12, 012	2, 497	160, 652, 556 16
Examined during the fiscal year ending June 30, 1869	12, 041	930	117, 504, 508 64
Examined during the quarter ending September 30, 1869	1, 846	64	11, 356, 188 35
Total examined	43, 760	15, 516	1, 287, 947, 855 02

In addition to the above there were settled from June 30, 1861, to September 30, 1869, 8,050 supplemental property accounts and 3,251 supplemental money accounts, involving the sum of $1,908,018 81.

SUBSISTENCE DIVISION.

This division audits the accounts of all commissaries and acting commissaries of subsistence in the army, whose duties are to purchase the provisions and stores necessary for the feeding of the army, and see to their proper distribution. These commissaries render monthly money accounts with proper vouchers for the disbursements of the funds intrusted to them, together with a provision return and vouchers showing the disposition of provisions and stores purchased and received during each month. These accounts are received monthly through the office of the Commissary General of Subsistence, and are every six months (or oftener if the officer ceases to disburse) examined and audited in this division, and the money accounts and vouchers, together with a certified statement of their condition, referred to the Second Comptroller of the Treasury for his decision thereon. Upon their receipt back from the Comptroller with the statement approved, the officers are then officially notified of the result of said examinations, and are called upon by this office to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with all vouchers and papers belonging thereto, are, after examination, placed in the settled files of this division for future reference, and remain permanently in the custody of this office.

All the accounts rendered by officers doing duty in the Commissary Department during the late rebellion have been examined and audited in this division, and the great majority of them satisfactorily adjusted and closed. It is now employed in auditing the accounts received during the year 1869, all received prior to January, 1869, having been examined and audited.

The following is a report of the business transacted in the subsistence division during the fiscal year ending June 30, 1869:

There have been received and registered during the year 3,461 money accounts of officers disbursing in the Subsistence Department, involving the expenditure of $9,521,999 58.

During the same period 3,387 accounts (containing 54,653 vouchers) were audited and reported to the Second Comptroller of the Treasury, involving the expenditure of $10,051,101 92.

In connection with the above, there were received and registered during the year, 3,017 provision returns, and within the same period 3,077 provision returns (containing 60,508 vouchers) were examined and adjusted.

The total number of vouchers contained in the accounts examined was 115,161.

During the year 976 official letters have been written; 789 pages of differences written and copied, and 3,825 queries received and answered.

Average number of clerks engaged upon the division during the year, 7¾.

RECAPITULATION.

Accounts remaining on hand June 30, 1868, 1,225, involving	$1,935,856 69	
Accounts received during the year ending June 30, 1869, 3,461, involving	9,521,999 58	
Making a total of 4,686, involving	11,457,856 27	
Accounts audited and reported to Second Comptroller during the year, 3,387, involving	10,051,101 92	
Accounts remaining unsettled June 30, 1869, 1,299, involving	1,406,754 35	
Provision returns on hand June 30, 1868		1,162
Provision returns received during the fiscal year		3,017
Total		4,179
Provision returns examined during the year		3,077
Provision returns remaining on hand June 30, 1869		1,102
Money accounts on hand June 30, 1868		1,225
Provision returns on hand June 30, 1868		1,162
		2,387
Money accounts received during the fiscal year	3,461	
Provision returns received during the fiscal year	3,017	
		6,478
Total		8,865
Money accounts audited during the fiscal year	3,387	
Provision returns examined during the fiscal year	3,077	
		6,464
Total accounts on hand June 30, 1869		2,401

During the quarter ending September 30, 1869, there were received and registered 772 money accounts, involving an expenditure of $1,699,347 78, to which add 1,299 accounts, involving an expenditure of $1,406,754 35, on hand June 30, 1869, making a total of 2,071 accounts,

involving $3,106,102 13, of which 678 accounts, involving $1,834,660 73, were audited and reported to the Second Comptroller during the quarter, leaving unsettled 1,393 accounts, involving $1,271,441 40, as recapitulated below.

Money accounts unsettled June 30, 1869, 1,299	$1,406,754 35
Money accounts received during the quarter, 772	1,699,347 78
Total, 2,071	3,106,102 13
Money accounts audited during the quarter, 678	1,834,660 73
Money accounts on hand September 30, 1869, 1,393	1,271,441 40
Provision returns on hand June 30, 1869	1,102
Provision returns received during the quarter	735
Total	1,837
Provision returns examined during the quarter	698
Provision returns remaining on hand September 30, 1869	1,139
Number of letters written during the quarter	229
Number of vouchers in money accounts examined	12,057
Number of vouchers in provision returns examined	14,484

Consolidated report of the operations of the Subsistence Division, Third Auditor's Office, from June 30, 1861, *to September* 30, 1869.

	Number of accounts.		Am'nts involved.
	Provis'n.	Money.	
RECEIVED.			
Remaining on hand June 30, 1861	43	42	$153,249 89
Received during the fiscal year ending June 30, 1862	1,384	1,210	17,445,013 33
Received during the fiscal year ending June 30, 1863	2,490	2,028	33,877,064 07
Received during the fiscal year ending June 30, 1864	7,144	6,586	124,393,717 79
Received during the fiscal year ending June 30, 1865	5,263	4,906	149,431,195 53
Received during the fiscal year ending June 30, 1866	4,172	5,690	59,029,889 23
Received during the fiscal year ending June 30, 1867	3,917	3,936	9,173,423 72
Received during the fiscal year ending June 30, 1868	2,528	3,627	11,276,166 91
Received during the fiscal year ending June 30, 1869	3,017	3,461	9,521,999 58
Received during the quarter ending September 30, 1869	735	772	1,699,347 78
Total received	30,693	32,258	416,001,067 83
Total examined	29,554	30,865	414,729,626 43
Remaining unsettled, as shown by the report of the division for September 30, 1869	1,139	1,393	1,271,441 40
EXAMINED.			
Examined during the fiscal year ending June 30, 1862	810	815	$10,412,017 93
Examined during the fiscal year ending June 30, 1863	1,275	1,286	20,902,771 12
Examined during the fiscal year ending June 30, 1864	1,504	1,458	95,084,540 77
Examined during the fiscal year ending June 30, 1865	4,465	4,482	155,036,222 94
Examined during the fiscal year ending June 30, 1866	7,690	7,669	82,476,254 06
Examined during the fiscal year ending June 30, 1867	7,331	7,314	26,683,047 19
Examined during the fiscal year ending June 30, 1868	2,704	3,776	12,249,009 77
Examined during the fiscal year ending June 30, 1869	3,077	3,387	10,051,101 92
Examined during the quarter ending September 30, 1869	698	678	1,834,660 73
	29,554	30,865	414,729,626 43

ENGINEER DIVISION.

This division is employed in the examination of the accounts of engineer officers of the army and engineer agents, who, under the direc-

tion of the Chief Engineer of the army, disburse moneys out of the various appropriations for public works, now 175 in number, made from time to time by Congress, and which may be classed under the following general heads, viz:

The purchase of sites and materials for, and the construction and repairs of the various fortifications throughout the United States. Construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field. Surveys on the Atlantic and Pacific coasts. Purchase of sites and materials for and the construction of sea-coast defenses. Examination and surveys of the northern and western lakes and rivers. Construction and repairs of breakwaters. Repairs and improvement of harbors, both on the sea and lake coasts. Improvement of rivers and purchase of snag and dredge-boats for the same. And in general all appropriations of a similar nature are disbursed under the direction of the Chief Engineer, and the accounts of the disbursing officers are examined and adjusted by this division.

The average number of clerks employed in this division for the ten months from June 30, 1868, to April 30, 1869, was eleven; number now employed, six.

The following statements show the transactions of this division since June 30, 1868:

Statement of business transacted by the Engineer Division during the year ending June 30, 1869.

	No. of accounts.		Amount involved.
	Monthly.	Quarterly.	
Accounts on file June 30, 1868	317	9	$4, 210, 661 46
Accounts received during the year	109	175	5, 409, 538 34
Total	426	184	9. 620. 199 80
Accounts examined during the year	381	141	7, 325, 724 36
Accounts remaining on file June 30, 1869	45	43	2, 294, 475 44

The amounts of credits allowed to officers during the year is $7,359,224 75.

Statement of business transacted by the Engineer Division during the first quarter of the year ending June 30, 1870.

	No. of accounts.		Amount involved.
	Monthly.	Quarterly.	
On file June 30, 1869	45	43	$2, 294, 475 44
Received during July, August, and September, 1869	------	58	1, 245, 463 34
Total	45	101	3, 539, 938 78
Examined during the quarter	45	52	2, 602, 827 04
Remaining on file September 30, 1869	------	49	937, 111 74

The amount credited to officers during the quarter is $2,767,854 54.

STATE WAR CLAIMS DIVISION.

The duties of this division embrace the settlement of all claims of the several States for costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the recent insurrection against the United States under the various acts and resolutions of Congress relating thereto.

Statement showing the operations of the State War Claims Division for the year ending June 30, 1869.

	Original accounts.		Special settlements.	
	No.	Amount.	No.	Amount.
On hand June 30, 1868	7	$1, 671, 688 63		
Received during the fiscal year	38	1, 733, 866 82	32	$4, 569, 592 83
Total	45	3, 405, 555 45		
Reported during the fiscal year	33	2, 310, 101 39	32	4, 569, 592 83
On hand June 30, 1869	12	1, 095, 454 06		
Suspended accounts on difference sheets	99	5, 301, 672 45		

Statement showing the operation of the State War Claims Division for the quarter ending September 30, 1869.

	Original accounts.		Special settlements.	
	No.	Amount.	No.	Amount.
On hand June 30, 1869	12	$1, 095, 454 06		
Received during the quarter	8	2, 074 00	7	$676, 335 21
Total	20	1, 097, 528 06	7	676, 335 21
Reported during the quarter	10	8, 892 55	7	676, 335 21
On hand September 30, 1869	10	1, 088, 635 51		
Suspended accounts on difference sheets	99	5, 231, 571 69		

CLAIMS DIVISION.

This division is charged with the examination of all claims presented to this office except pension, back pay, and bounty-land claims of the war of 1812, and claims by the several States for reimbursement of expenses incurred in raising troops.

Its duties embrace the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, growing out of the purchase or appropriation of supplies and stores for the army, the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation, the transportation contracts of the army, the occupation of real estate for camps, barracks, hospitals, fortifications, &c., the hire of employés, mileage, court-martial fees, traveling expenses, commutations, &c., &c., of claims under the act of March 3, 1849, and its amendments, for compensation for water-craft, railroad engines and cars, horses, wagons, &c., lost or destroyed while in the military service of the United States, and for horses and equipage lost in such service by officers or soldiers; of claims under the act of March 2, 1861, growing out of the Oregon and

Washington Indian war of 1855 and 1856, and other Indian war claims; of claims of various descriptions, under special acts of Congress; of any claims not otherwise assigned by law.

The following statements show the business transacted by this division during the fiscal year ending June 30, 1869, and the condition of its business at the commencement and at the end thereof:

1. *Miscellaneous claims.*—There were on hand July 1, 1868, of this class, 3,531 claims, in 2,398 of which an aggregate of $1,390,894 76 was claimed, the amounts claimed in the others (1,133) not being stated. During the year ending June 30, 1869, there were received 2,778 claims, in 2,699 of which an aggregate of $3,518,940 23 was claimed, the amounts claimed in the others (79) not being stated. During the same year there were settled and otherwise disposed of 2,194 claims, the aggregate allowed thereon being $2,009,737 59. In 2,162 of these an aggregate of $2,414,254 77 was claimed, the amounts claimed in the others (32) not being stated. This number (2,194) includes 297 claims referred elsewhere for adjudication, the aggregate claimed therein being $63,428 01. There remained on hand June 30, 1869, of this class, 4,115 claims, in 2,935 of which an aggregate of $2,495,580 22 was claimed, the amounts claimed in the others (1,180) not being stated. Of special reports 120 were made in reference to this class of claims.

The following table shows the condition of the business of this branch of the division on June 30, 1869:

	No.	Amount claimed.	Amount allowed.
A. Claims undisposed of and remaining on hand June 30, 1868	3,531	$1,390,894 76	
B. Claims received during the year ending June 30, 1869	2,778	3,518,940 23	
C. Claims settled and otherwise disposed of during the year ending June 30, 1869	2,194	2,414,254 77	$2,009,737 59
D. Claims undisposed of and remaining on hand June 30, 1869	4,115	2,495,580 22	

A. This amount is the aggregate claimed in 2,398 claims. In the remaining 1,133 no sums are stated.
B. This amount is the aggregate claimed in 2,699 claims, no amount being stated in the remaining 79.
C. This amount is the aggregate claimed in 2,162 claims, the amounts claimed in the other 32 not being stated. Also, this number and amount includes 297 claims referred elsewhere for adjudication, the amount claimed therein being $63,428 01.
D. This amount is the aggregate claimed in 2,935 claims, the amounts claimed in the other 1,180 not being stated.

2. *Claims for compensation for horses, &c., lost in the military service.*—There were on hand July 1, 1868, of this class, 6,289 claims, the aggregate claimed therein being $1,152,661 05. During the year ending June 30, 1869, there were received 427 claims, in which an aggregate of $107,271 58 was claimed. During the same period there were settled 818 claims, in which an aggregate of $166,581 04 was claimed, and an aggregate of $88,621 32 allowed. Of these, 542 were allowed and 276 disallowed. There were on hand June 30, 1869, 5,898 claims, in which an aggregate of $1,093,351 59 was claimed. During the year, 4,181 cases were examined and suspended and 1,315 briefs were made.

The following table shows the condition of the business of this branch of the division on June 30, 1869:

	No.	Am't claimed.	Am't allowed.
On hand undisposed of June 30, 1868	6,289	$1,152,661 05	
Received during the year ending June 30, 1869	427	107,271 58	
A. Settled and otherwise disposed of during the year ending June 30, 1869	818	166,581 04	$88,621 32
On hand undisposed of June 30, 1869	5,898	1,093,351 59	

A. Of this number 542 were allowed, and 276 disallowed.

3. *Claims for compensation for vessels, &c., lost in the service.*—Of this class there were on hand July 1, 1868, 83 claims, in which an aggregate of $881,841 11 was claimed. During the year ending June 30, 1869, there were received 9 claims, the aggregate claimed therein being $67,837 79. During the same period 14 claims have been settled, the aggregate claimed therein being $150,877 04, and the aggregate allowed $110,775 01. There remained on hand June 30, 1868, of this class, 78 claims, the aggregate claimed therein being $798,801 86.

The following table exhibits the condition of this branch of the division June 30, 1869:

	No.	Amount claimed.	Amount allowed.
Claims on hand undisposed of June 30, 1868	83	$881, 841 11	
Claims received during the year ending June 30, 1869	9	67, 837 79	
Claims settled and otherwise disposed of during the year ending June 30, 1869	14	150, 877 04	$110, 775 01
Claims on hand undisposed of June 30, 1869	78	798, 801 86	

4. *Oregon and Washington Indian war claims.*—There were on hand July 1, 1868, of this class, 894 claims, in 470 of which an aggregate of $108,373 32 was claimed, the amounts claimed in the others (424) not being stated. During the year ending June 30, 1869, there were received 99 claims, in 54 of which an aggregate of $22,726 97 was claimed, the amounts claimed in the others (45) not being stated. During the same period 130 claims were settled, the aggregate allowed thereon being $27,643 34. In 83 of these an aggregate of $40,923 45 was claimed, the amounts claimed in the others (47) not being stated. There remained on hand June 30, 1869, of this class, 863 claims, in 441 of which an aggregate of $90,176 84 was claimed, the amounts claimed in the others (422) not being stated.

The following table shows the condition of the business of this branch of the division on July 1, 1869:

	No.	Amount claimed.	Amount allowed.
A. Claims on hand undisposed of June 30, 1868	894	$108, 373 32	
B. Claims received during the year ending June 30, 1869	99	22, 726 97	
C. Claims settled and otherwise disposed of during the year ending June 30, 1869	130	40, 923 45	$27, 643 34
D. Claims on hand undisposed of June 30, 1869	863	90, 176 84	

A. This amount is the aggregate claimed in 470 cases, the amounts claimed in the other 424 not being stated.

B. This amount is the aggregate claimed in 54 cases, the amounts claimed in the other 45 not being stated.

C. This amount is the aggregate claimed in 83 cases, the amounts claimed in the other 47 not being stated.

D. This amount is the aggregate claimed in 441 cases, the amounts claimed in the other 422 not being stated.

There have been during the year 5,828 letters received, and 8,453 written.

The following report shows the labor performed by this division during the quarter ending September 30, 1869, and the condition of the business at the beginning and end of the quarter.

1. *Miscellaneous Claims.*—There were on hand July 1, 1869, of this class 4,115 claims, in 2,935 of which an aggregate of $2,495,580 22 was claimed, the amounts claimed in the other 1,180 not being stated. During the quarter 328 claims were received, in 311 of which an aggregate of $743,953 was claimed, the amounts claimed in the other 17 not being

stated. During the same period 363 claims were finally disposed of, in 349 of which an aggregate of $750,109 87 was claimed, the amounts claimed in the other 14 not being stated. The aggregate allowed thereon was $565,239 31. Of these, 343 were stated and reported to the Second Comptroller, in 322 of which an aggregate of $742,216 04 was claimed, the amounts claimed in the other 11 not being stated, and 20 were referred elsewhere for adjudication, in 17 of which an aggregate of $3,893 83 was claimed, the amounts claimed in the other 3 not being stated. There remained on hand September 30, 1869, of this class 4,080 claims, in 2,897 of which an aggregate of $2,489,423 35 was claimed, the amounts claimed in the other 1,183 not being stated. During the quarter 33 special reports were made relative to this class of claims.

2. *Steamers, &c., lost.*—There were on hand July 1, 1869, of this class 78 claims, in which an aggregate of $798,926 86 was claimed. During the quarter one claim of this class was received, in which $125 was was claimed. No claims of this class have been finally disposed of during the quarter. There remained on hand September 30, 1869, of this class 79 claims, in which an aggregate of $799,051 86 was claimed.

3. *Oregon and Washington Indian war claims.*—There were on hand July 1, 1869, of this class 863 claims, in 441 of which an aggregate of $90,176 84 was claimed, the amounts claimed in the other 422 not being stated. There were received during the quarter 29 claims, in 22 of which an aggregate of $997 45 was claimed, the amounts claimed in the other 7 not being stated. There were settled during the quarter 51 claims, in 27 of which an aggregate of $3,182 45 was claimed, the amounts claimed in the other 24 not being stated. The aggregate allowed was $3,640. There remained on hand at the end of the quarter, (September 30, 1869,) 841 claims, in 436 of which an aggregate of $87,991 84 was claimed, the amounts claimed in the other 405 not being stated. During the quarter 625 letters have been received in this division, and 383 were written.

HORSE CLAIMS DIVISION.

For convenience this has been made a separate and independent division, the duties of which embrace the auditing of claims under the act of March 3, 1849, and its amendments, for compensation for the loss of horses while in the military service of the United States, in battle, or in consequence of wounds received in battle, or because of the unavoidable dangers of the sea when on board of a government transport vessel, or because of the failure of the government to supply transportation, or in consequence of the government failing to supply sufficient forage, or because the rider was dismounted and doing duty on foot at a station detached and separated from his horse, or because the horse was turned out to graze, or by surrender to the enemy; and for the loss of horse equipments lost in consequence of the loss of the horse aforesaid; and also for the loss of horses, mules, oxen, wagons, sleighs, or harness, while in the military service of the United States, by impressment or contract.

The following is a report of the business of this division during the quarter ending September 30, 1869, and the condition of the same at the end thereof:

The number of claims received and docketed during the quarter is 86, in which the aggregate amount claimed was $14,763 33. The number settled and finally disposed of during the same period (including those received prior to as well as during the quarter) was 197, in which the aggregate amount claimed was $29,087 21, and on which the aggregate

amount allowed was $16,787 57. There have been during the quarter 2,124 letters written, and 625 have been received and docketed. 1,025 claims have been examined and suspended, and 329 briefs made.

The following table presents the condition of the business of this division at the commencement and close of the quarter, as well as its progress through the quarter.

	No.	Amount.	No.	Amount.
Claims on hand unsettled June 30, 1869			5898	$1,093,351 59
Claims received during the quarter ending September 30, 1869			86	14,763 33
Total			5984	1,108,114 92
Claims allowed during the quarter ending September 30, 1869	124	$16,787 57		
Rejected on same		2,856 64		
Claimed		19,644 21		
Claims disallowed during the quarter ending September 30, 1869	73	9,444 00		
Deduct as finally disposed of during the quarter			197	29,088 21
Claims on hand unsettled September 30, 1869			5787	1,079,026 71

PENSION DIVISION.

The duties devolving upon this division are keeping an account with each army pensioner of the United States, the date of commencement, rate, reduction, termination of disability, transfer, re-marriage, death, and expiration, whether by limitation or children becoming sixteen years of age. Also keeping an account with the army pension agents, of whom there are 59; charging them with all moneys advanced by the government to pay pensions, to examine and audit vouchers and accounts upon which payments are made, and all other disbursements on account of pensions.

The pension rolls on the 30th June, 1868, and 30th June, 1869, compare as follows:

	1868.	1869.
Revolutionary act, July 4, 1836.*	1	1
Revolutionary act, February 2, 1848	55	54
Revolutionary act, July 29, 1848	45	38
Revolutionary act, February 3, 1853	787	795
War of 1812, Florida, Mexican, Indian, and other wars	1,303	1,298
War of the rebellion, invalids	74,782	81,579
War of the rebellion, widows, minors, &c	90,052	101,360
Making a total, (not including children who receive $2 per month under the act of July 25, 1866)	167,025	185,125

*Nancy Serena, widow of Joseph Serena, revolutionary soldier, paid at Pittsburg, Pennsylvania. Married prior to 1783.

There were pensions increased during the year, invalids, 2,908; there were pensions increased during the year, widows and others, 11,998; there were pensions added to the rolls, invalids, 7,120.

The amount drawn from the treasury to pay pensioners during the year ending June 30, 1869, was $28,693,825 47.

The amount drawn from the treasury to pay pensioners during the first quarter of the year ending June 30, 1870, was $12,299,193 24.

Compared with the report of last year, the account is as follows:

Report for 1868	$28,660,116 75
Report for 1869	28,693,825 47
Increase in 1869	33,708 72

Report for 1st quarter, 1869	$11,073,486 75
Report for 1st quarter, 1870	12,299,193 24
Increase 1st quarter, 1870	1,225,706 49

The following tabular statements show the amount of business disposed of by the Pension Division during the year ending June 30, 1869, and during the first quarter of the year ending June 30, 1870.

Report of the business of the Pension Division during the fiscal year ending June 30, 1869.

Monthly accounts on hand July 1, 1868, 647, involving	$27,712,254 87
Received during the year, 687, involving	27,319,693 03
Total, 1,334, involving	55,031,947 90
Reported to Second Comptroller, 697, involving	20,220,355 07
Remaining on hand, June 30, 1869, 637, involving	34,811,592 83

Special claims for settlement at treasury, received	374
Settled	140
Amount involved	$13,394 66
Returned under act of July 27, 1868	234
Pensions recorded, transferred, and increased	130,367
Dropped	3,346
Letters received	3,432
Letters written	4,027

Quarterly report of the business of the Pension Division during the first quarter of the fiscal year ending June 30, 1870.

Monthly accounts on hand July 1, 1869, 637, involving	$34,811,592 83
Received during the quarter, 170, involving	3,376,484 27
Total, 807, involving	38,188,077 10
Reported to Second Comptroller, 200, involving	7,154,601 38
Remaining on hand September 30, 1869, 607, involving	31,033,475 72

Pensions recorded and increased	26,388
Pensions transferred	3,557
Letters received	706
Letters written	815

Business of the Pension Division for the fiscal years 1868 *and* 1869, *compared.*

	No.	Am't involved.		No.	Am't involved.
Accounts on hand July 1, 1867	401	$16,094,239 71	Accounts on hand July 1, 1868	647	$27,712,254 87
Accounts received during the year	728	23,822,743 16	Accounts received during the year	687	27,319,693 03
Total	1,129	39,916,982 87	Total	1,334	55,031,947 90
Accounts reported to Second Comptroller during year	482	12,204,728 00	Accounts reported to Sec'd Comptroller during year	697	20,220,355 07
Remaining unsettled July 1, 1868	647	27,712,254 87	Remaining unsettled July 1, 1869	637	34,811,592 83

Business of the Pension Division for the first quarters of 1869 *and* 1870, *compared.*

	No.	Am't involved.		No.	Am't involved.
Accounts on hand July 1, 1868	647	$27, 712, 254 87	Accounts on hand July 1, 1869	637	$34, 811, 592 83
Accounts of agents received 1st quarter, 1869	172	1, 799, 630 60	Received during 1st quarter of 1870	170	3, 376, 484 27
Total	819	29, 511, 885 47	Total	807	38, 188, 077 10
Accounts reported to Second Comptroller during the 1st quarter of 1869	156	4, 137, 363 71	Accounts reported to Sec'd Comptroller during 1st quarter, 1870	200	7, 154, 601 38
On hand Sept. 30, 1868	663	25, 374, 521 76	On hand Sept. 30, 1869	607	31, 033, 475 72

Table exhibiting the money paid to pensioners in the United States at the several agencies during the year ending June 30, 1869.

State.	Agency.	Agent.	Invalids.	Widows.
Maine	Augusta	Henry Boynton	$154, 093 85	$271, 158 40
Maine	Portland	M. A. Blanchard	183, 548 87	263, 107 23
Maine	Bangor	Gideon Mayo	143, 310 08	252, 535 03
New Hampshire	Concord	David Cross	176, 251 23	297, 613 72
New Hampshire	Portsmouth	J. H. Shapley	43, 791 52	87, 209 01
Vermont	Rutland	Newton Kellogg	83, 851 70	169, 566 96
Vermont	St. Johnsbury	E. C. Redington	104, 944 34	180, 919 81
Massachusetts	Boston	G. C. Trumbull	611, 442 84	1, 033, 997 06
Rhode Island	Providence	W. H. Townsend	56, 824 87	130, 817 13
New York	Albany	D. Wright	537, 813 57	900, 786 95
New York	do	S. H. H. Parsons	5, 726 98	9, 204 35
New York	Brooklyn	W. V. Porter	46, 261 01	94, 761 57
New York	do	D. W. Haynes	41, 257 00	96, 762 24
New York	Canandaigua	L. M. Drury	555, 654 16	769, 817 27
New York	New York City	A. Fobes		711, 726 86
New York	do	W. H. Lawrence		50, 678 90
New York	do	F. C. Wagner	346, 491 70	
New York	do	G. M. VanBuren	6, 294 93	
New Jersey	Trenton	P. Dickenson	203, 520 40	377, 581 02
New Jersey	do	J. F. Rusling	8, 667 27	19, 159 12
Connecticut	Hartford	Guy R. Phelps	102, 633 18	271, 134 67
Connecticut	do	D. C. Rodman	14, 623 89	67, 960 45
Pennsylvania	Philadelphia	E. W. C. Greene	416, 241 61	
Pennsylvania	do	W. T. Forbes	397, 600 37	
Pennsylvania	do	F. F. Burmeister		1, 489, 585 51
Pennsylvania	do	A. R. Calhoun		49, 257 05
Pennsylvania	Pittsburg	James McGregor	327, 816 88	546, 659 29
Delaware	Dover	D. F. Burton	22, 433 21	40, 534 92
Delaware	Wilmington	E. D. Porter	1, 032 66	1, 338 46
Maryland	Baltimore	T. K. Carroll	112, 262 34	183, 309 90
Maryland	do	H. Adreon	8, 846 05	19, 488 15
District of Columbia	Washington	Robert Clark	173, 813 00	188, 174 09
District of Columbia	do	W. T. Collins	11, 665 22	26, 269 04
Virginia	Richmond	J. T. Sutton	14, 671 95	40, 836 37
West Virginia	Wheeling	J. M. Doddridge	137, 190 90	335, 104 02
North Carolina	Raleigh	C. H. Belvin	6, 568 60	44, 641 82
Louisiana	New Orleans	F. J. Knapp	16, 232 09	29, 037 90
Arkansas	Little Rock	J. W. Demby	8, 671 32	74, 224 63
Tennessee	Knoxville	John Caldwell	56, 100 74	221, 154 10
Tennessee	do	D. S. Boynton	5, 222 61	43, 878 08
Tennessee	Nashville	P. W. Maxey	32, 319 82	141, 656 10
Tennessee	do	W. J. Stokes	1, 001 57	5, 868 49
Kentucky	Louisville	E. F. Gallagher	95, 131 53	431, 099 89
Kentucky	do	Samuel McKee.		
Kentucky	Lexington	A. H. Adams	50, 752 04	262, 032 57
Michigan	Detroit	H. Barns	335, 582 66	634, 364 16
Michigan	do	A. Kaichen	8, 828 89	33, 197 38
Michigan	Grand Rapids	S. W. Allen	65, 689 57	104, 516 90
Michigan	do	T. Foot	1, 466 39	6, 118 82
Ohio	Cincinnati	William E. Davis	453, 402 26	830, 610 26
Ohio	Cleveland	L. Swift	285, 862 64	449, 166 64
Ohio	Columbus	J. W. Dwyer	262, 571 92	541, 374 18
Ohio	do	J. A. Norris	11, 741 68	18, 147 55
Indiana	Indianapolis	J. P. Wiggins	406, 761 68	973, 856 68
Indiana	do	C. W. Brouse	45, 693 65	93, 587 86
Indiana	Madison	Mark Tilton	79, 340 53	192, 715 48
Indiana	Fort Wayne	Sol. D. Bayless	150, 977 34	319, 523 16
Indiana	do	H. Iddings.		
Illinois	Chicago	C. T. Hotchkiss	238, 551 44	256, 554 17

Table exhibiting the money paid to pensioners in the United States, &c.—Continued.

State.	Agency.	Agent.	Invalids.	Widows.
Illinois	do	B. J. Sweet	$13,866 00	$30,635 01
Illinois	Springfield	I. J. Bloomfield	200,216 36	346,127 44
Illinois	do	William Jayne	16,492 25	48,025 34
Illinois	Centralia	C. D. Hay	204,233 99	595,230 11
Illinois	Salem	J. S. Martin	6,758 57	26,374 23
Illinois	Quincy	J. M. Rice	148,916 95	214,443 54
Illinois	do	B. M. Prentiss	5,177 41	14,657 20
Iowa	Des Moines	J. D. Thompson	65,488 25	165,701 28
Iowa	do	S. Goodsell	2,807 13	7,857 67
Iowa	Dubuque	M. Mobley	106,750 36	233,382 70
Iowa	Marion	J. B. Young.		
Iowa	Fairfield	D. B. Wilson	112,836 97	233,808 41
Wisconsin	Milwaukee	M. H. Fitch	208,129 72	332,126 86
Wisconsin	Madison	Thomas Reynolds	77,956 99	201,402 52
Wisconsin	La Crosse	J. A. Kellogg	41,778 67	101,462 61
Minnesota	St. Paul	R. B. Galusha	78,512 70	165,172 49
Missouri	St. Louis	E. B. Brown	78,064 63	250,600 53
Missouri	do	James Lindsay	56,513 33	150,387 35
Missouri	Macon City	J. T. Clements	146,439 37	403,001 18
Kansas	Topeka	C. B. Lines	70,355 18	93,203 52
Nebraska	Omaha	E. A. Allen	6,932 13	8,897 22
California	San Francisco	J. W. Shanklin	13,675 56	15,383 89
Oregon	Oregon City	H. Warren	1,835 70	2,881 22
Washington Territory	Vancouver	S. W. Brown	1,488 50	.....
New Mexico	Santa Fé	J. L. Collins	1,642 99	2,147 27
Cherokee Nation	Fort Gibson	J. B. Jones	374 93	15,713 74
Total			9,336,293 19	18,343,054 70

On taking charge of this bureau in March last, I found the pension division, with all its papers and records occupying a private building in the city, with small rooms and poor light, and every way unsuited to the convenient and comfortable dispatch of its business, and what was much worse, the important files and records, involving the settlement of many millions of dollars, all exposed to the risks of fire. On suggesting to you the condition of the division, you very promptly directed its restoration to the treasury building, which was done. This removal necessarily produced a temporary suspension of work, and when it was resumed everything was in confusion, consequent upon the removal. The force employed was also largely reduced, while the work was nearly or quite two years behind. The importance of getting it up with the current business was very apparent; the closer the settlements can be kept up to the actual disbursements of pension agents, the less the opportunity for over-drafts by mistake or design, resulting not unfrequently in defalcations and frauds upon the treasury.

There are now on file for settlement count, by pension agents' accounts, as follows:

Accounts of 1867	72
Accounts of 1868	512
Accounts of 1869	257
Total	841

By some mistake they have been set down at 637, a difference of 204; the *count* must be correct, but it is difficult to say when or how the error in reporting the number first occurred. The force employed in the division, when it was removed to the treasury building, consisted of 29 clerks and 2 copyists; since June 30, 1869, it has 21 clerks and 2 copyists, and these are deemed sufficient to get the work up with the current business by the close of the present fiscal year, or within a reasonable time thereafter.

BOUNTY LAND DIVISION.

The duties of this division are to report the services of soldiers to the Commissioner of Pensions, in all bounty land applications arising from the "war of 1812," and the several "California wars" for the suppression of Indian hostilities in that State; also settle claims for arrears of pay in the war of 1812, and half-pay pensions to widows and orphans of said war, under the act of Congress of April 16, 1816.

During the fiscal year ending June 30, 1869, eleven hundred and ninety-seven (1,197) bounty land claims, under the acts of Congress of 28th of September, 1850, 3d of March, 1855, and supplemental acts, have been examined, and returned to the Commissioner of Pensions for his action. Forty-one (41) invalid pension claims have been reported to the Commissioner of Pensions for his action. One (1) half-pay pension claim, under act of Congress of the 16th of April, 1816, has been settled, amount involved $520 50. Of letters 292 have been written on matters relating to the war of 1812, and the war of the revolution.

During the quarter ending September 30, 1869, 316 bounty land applications have been examined and reported to the Commissioner of Pensions for his action. There have been 72 letters written on subjects relating to the division.

REFUGEES, FREEDMEN, AND ABANDONED LANDS DIVISION.

The accounts of the agents and officers of the Bureau of Refugees, Freedmen, and Abandoned Lands settled in this office are for moneys paid out by the agents and officers of the bureau for stationery and printing, quarters, and fuel, commissary stores and medical supplies, transportation, rents, repairs, and building of schools and asylums, and pay of superintendents of schools, clerks, agents, and officers of the bureau, telegraphing and postage, and a few incidental expenses, such as the necessary employment of colored laborers, with a view to ameliorate their condition.

The accounts of the States comprise charges for moneys expended by them in enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the insurrection against the United States.

Report of the operations of this division for the fiscal year ending June 30, 1869.

	Money accounts.		Number of property accounts.
	No.	Amount.	
Remaining on hand June 30, 1868	4	$46, 176 35	50
Received during the fiscal year	185	2, 664, 048 49	1, 210
Total	189	2, 710, 224 84	1, 260
Reported during the fiscal year	134	2, 044, 895 03	1, 224
Remaining on hand June 30, 1869	55	665, 329 81	36

The following is a report of the operations of this division for the quarter ending September 30, 1869:

	Money accounts.		Number of property accounts.
	No.	Amount.	
Remaining on hand June 30, 1869	55	$665, 329 81	36
Received during the quarter	20	612, 662 22	94
Total	75	1, 277, 992 03	130
Reported during the quarter	22	285, 293 53	67
Remaining on hand September 30, 1869	53	992, 698 50	63

REGISTRY DIVISION.

The duties of this division are to register the money accounts of all disbursing officers in the Quartermaster, Commissary, Engineer, Pension, Bureau of Refugees, Freedmen, and Abandoned Lands, and Signal departments, and all returns of internal revenue tax, abstracts of transfers of money, and other miscellaneous papers appertaining to accounts audited in this office; to acknowledge, indorse, register, and file, or transmit the same; to see to their prompt rendition, and to report delinquents to the Second Comptroller, and to answer all queries relative to the indebtedness of deceased, retired, and other officers.

During the fiscal year ending June 30, 1869, there have been received, acknowledged, indorsed, registered and filed, or transmitted to the proper bureaus of the War Department, 9,317 money accounts current of disbursing officers, to wit: Commissary, 4,118; Quartermaster's, 3,105; Engineer, 999; Pension, 730; Bureau Refugees, Freedmen, and Abandoned Lands, 357; Signal, 8. Returns of Internal Revenue tax, abstracts of transfers of money by disbursing officers, and other miscellaneous papers received, acknowledged, recorded and filed, 4,650. Letters received and filed, 211. Letters written to officers relative to their accounts, 393. Receipts for money transferred by disbursing officers recorded, 5,476. Disbursing officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 312. Queries relative to the indebtedness of deceased, retired, and other officers answered, 3,975.

During the first quarter of the fiscal year ending June 30, 1870, there have been received, acknowledged, indorsed, registered and filed, or transmitted to the proper bureaus of the War Department, 2,074 money accounts and accounts current of disbursing officers, to wit: Commissary, 995; Quartermasters, 738; Engineer, 248; Pension, 176; Bureau of Refugees, Freedmen, and Abandoned Lands, 17. Returns of Internal Revenue tax, abstracts of transfers of money by disbursing officers, and other miscellaneous papers received, acknowledged, recorded and filed, 1,084. Letters received and filed, 42. Letters written of officers relative to their accounts, 76. Receipts for money transferred by disbursing officers recorded, 1,181. Disbursing officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 130. Queries relative to the indebtedness of deceased, retired, and other officers answered, 842.

I fully indorse the recommendation of my immediate predecessor, in his report of the 29th October, 1868, viz:

"The experience of the past fully justifies the necessity and propriety of a statute of limitation to all claims against the government, and of

securing the testimony in relation to all such as exist within a reasonable time, and while the facts are attainable. Even now claims for services, &c., in the revolutionary war are frequently arising, where from lapse of time, destruction or decay of records, or total want of knowledge where to look for the facts, effectually prevent the refutation of any statement that may be made. When, in like manner, years shall have elapsed, and by no means the number that have passed since the Revolution, claims will be brought forward for property taken or destroyed during the recent rebellion, and in all probability the least worthy will be the best sustained and first paid. The experience of over the third of a century in the examination of claims causes me to urge this matter on your serious attention."

And I will add to this suggestion that as the practice of rehearing cases by the Auditor, after a full consideration, and a decision once pronounced thereon, is not uniform, in some cases several hearings have been had, and several awards made, sometimes for, sometimes against the claimant, sometimes for one amount and sometimes for another, and all upon substantially the same evidence; sometimes one Auditor overruling his predecessor, and again overruling himself, it would be well, if by some provision by Congress a rule should be prescribed for the adjudications in this office, that uniformity might be preserved, and that a period should be fixed when litigation of claims should have an end.

The technical exactness required in the settlement of the property accounts of army officers is such that it is almost impossible for the majority of them ever to obtain certificates of non-indebtedness, and thus they must remain, for the residue of their lives, apparent defaulters to the government, involving alike their families and their bondsmen. In a very large proportion of the cases, when accounts of officers are suspended, and from which there now appears no visible method of escape, if suits were instituted against them in courts, and the benefit of the rules of testimony afforded them, as are allowed to all litigants in civil courts, very few judgments could be procured against them. Then why hold them bound up by charges that have the crushing force of declared bankruptcy, when, in fact, no legal or equitable claim exists against them? It seems to me that some provision should be made by Congress to remedy this great evil. More than four years have elapsed since the war closed, and yet the rigor of these rules has not been relaxed, and almost every officer in the army, who has inquired after his account, has found himself embarrassed by them, and many of them, in effect, ruined, so far as business reputation and pursuits are concerned. If a claim be such that, with the available proof, the party would be entitled to a judgment in a common law court, he certainly should not be further held to answer here. Give him his certificate of non-indebtedness, let him draw the pay that has been due him for years, and unjustly withheld from him, without interest, and make him once more, what he was before he entered the service of his country, a *free man.*

I respectfully invite your especial attention to the statement of duties assigned the claims division. It is, perhaps, the most important, as regards its effect upon the treasury, of any division of this bureau. For the year ending June 30, 1868, claims were allowed and paid out of the treasury amounting to $2,990,849, and for the year ending June 30, 1869, claims allowed and paid amount to $2,234,777. These claims require and receive a rigid examination, and involve, more or less, questions of law, upon the determination of which they are decided. Many of the clerks employed in their examination are lawyers, who, with the

means within their reach, labor faithfully to arrive at correct conclusions, and, as I believe, have generally succeeded; but, having no law library in the bureau, and none within reach, to which convenient access can be had, they have to struggle through their labors at great disadvantage, and of greater peril to the government, in the event of wrong decisions upon the various legal questions presented at almost every step. I therefore suggest that a law library (a very small one, if it must be so) be provided for the bureau, made up of such books as will most likely be especially needed in this division, and thus, in a degree, enable those having important questions to solve to be somewhat prepared by the aid of the library. I am very reluctant to propose anything that the interest of the government suggests, involving the expenditure of money, but the necessity for this demand is so obvious that I cannot forbear bringing it to your notice.

I have, in a former part of this report, given a statement of the labor performed by clerks of this bureau, the character and amount thereof. I recur to the subject again for the purpose of suggesting the propriety and justice of adopting a scale of wages that shall be fairly compensatory and equal in amount to all of like grade in all the departments. As matters now stand, the departments seem not to be uniform in their scale of compensation, and by that means they prey upon one another. If a fourth class clerk in the Third Auditor's office, who can get but $1,800, can get $2,000 or $2,500 a year elsewhere, he will not long remain, of course, and soon this bureau will be deprived of its best clerks, and its efficiency seriously impaired.

Heads of divisions are selected on account of their capacity, knowledge of the duties, and peculiar fitness for the place, and yet they may be only second or third class clerks. A clerk in the quartermaster's division may, in that division, deserve and receive promotion as fourth class, while he would be totally unfitted for duty in the claims or pension division. The pension division may have no fourth class clerk in it, and yet it must have a chief, and none can be found so well qualified and familiar with the business except in the division itself; and when selected he is but a second or third class clerk. Is it reasonable to put him at the head of a responsible division of twenty-five or more clerks, and pay him as a second or third class clerk? Every head of a division should, by virtue of the position, have at least the pay of a fourth class clerk, and the larger the division, and the greater its labors and responsibilities, the larger the compensation. The chief of a division of one hundred and fifty clerks ought not to be required to serve for fourth class compensation, while the chief of a division of six or eight clerks receives the same.

The best method of graduating the compensation is not clear; it requires too much minuteness of detail for congressional action, and may want uniformity if left to heads of departments, or to heads of bureaus. Much complaint prevails among the clerks in regard to compensation generally, and very justly, too, as I believe. This would be greatly ameliorated by enlarging the door of advancement. No clerk should be advanced except upon merit, and when he clearly merits it he should have it. Open up to them this opportunity, and it will impart an inspiration to every clerk, fit for any employment, and he will strive to deserve a position where the pay is compensatory, and will meet his necessities. If, with such opportunity to obtain better pay, he still drags along a first class clerk, there would seem to be no just demand further to provide for him. By this rule there would be no limiting the number of clerks to each particular class, but as many as deserved to take rank in any

class should have it, with its pay. This would put an end to all clamor for twenty per cent., or other temporary expedients for raising compensation, and, at the same time, do no injustice to the government, for it simply subjects itself to pay to the laborer what it admits he merits, and is justly his due.

It is expected, of course, that, in adopting this rule, great care would be taken in the matter of examination of clerks, and in recommending promotions. It would be important not only to look to the capacity for duty, but also to the facility of execution. It may not be too much to assume that one efficient, expert clerk can readily perform the labor of two of ordinary capacity. The effect would be to diminish the number and increase the compensation, and ultimately prove itself a decided economy to the government. Fewer men would do more work, and better, and for less money, and no one to complain of inadequate compensation.

In closing this report I feel it to be my duty, and a pleasant one, to bear testimony to the general good character of the employés of this bureau. The ladies are prompt to duty, and attentive and industrious in its performance, and above reproach. The gentlemen are sober, moral, intelligent, and faithful, observant of all the rules prescribed for their government, earnest in their labor, with the closest application and the most perfect order. As a proof of this, I need only refer to the fact that, although our force has been reduced near one-third, and the working hours from seven to six hours a day, yet the work performed since the reduction took effect has generally kept up with the former reports.

Respectfully submitted.

R. W. CLARKE, *Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 15, 1869.

SIR: In compliance with your request, I present for your consideration a statement of the operations of this office for the fiscal year ending the 30th of June, 1869.

The clerical force of the office is apportioned into eight divisions, each of which is under the direction of a chief, and the work respectively performed during the year is compactly set forth in the following tables:

I.—PAYMASTER'S DIVISION, WILLIAM CONARD, CHIEF.

Statement of accounts received and settled in the Paymaster's Division from July 1, 1868, *to June* 30, 1869, *with the amount of cash disbursed in those settled, and the number of letters written in relation to the same.*

Date.	Accounts received.	Accounts settled.	Letters written.	Cash disbursements.
1868.				
July	21	16	154	$334,753 28
August	22	31	148	1,018,859 86
September	7	14	147	453,043 13
October	23	57	131	5,147,372 87
November	23	33	116	3,377,197 08
December	25	39	192	5,023,045 72
1869.				
January	31	23	177	704,033 80
February	21	41	170	5,748,333 86
March	25	61	185	3,963,437 21
April	31	40	229	1,329,501 30
May	25	36	312	2,341,469 60
June	25	45	316	2,513,943 36
Total	279	436	2,277	31,954,991 07

Average number of clerks employed, 19.

II.—RECORD DIVISION, CHARLES COOK, CHIEF.

Statement of the correspondence of the Fourth Auditor's Office, for the fiscal year ending June 30, 1869, and the work of the Record Division.

Date.	Letters received.	Letters written.	Letters recorded.	Letters indexed.	Names indexed and double indexed.	Letters filed.	Number of reported accounts recorded and indexed.	Licenses received and registered.	Letters referred to other bureaus.	Dead letters registered.	Letters written by record division.
1868.											
July	1,549	2,397	1,919	9,170	20,219	1,032	.....	13	18	45	42
August	1,435	1,786	1,114	8,063	17,855	895	67	8	16	32	34
September	1,391	1,483	1,592	3,149	6,795	1,010	.....	11	30	43	52
October	1,461	1,781	2,508	9,712	17,947	893	45	4	35	15	46
November	1,228	1,420	2,151	10,566	21,059	782	174	4	28	26	48
December	1,474	2,014	1,158	12,090	23,754	1,033	80	7	10	16	40
1869.											
January	1,448	1,960	1,965	13,236	26,743	1,041	67	4	13	19	39
February	1,423	2,029	2,915	10,379	20,785	937	.....	4	7	31	34
March	1,660	2,171	2,693	10,135	24,458	1,118	175	4	3	40	30
April	1,619	2,272	1,999	8,936	22,880	1,012	138	2	10	25	419
May	1,777	2,010	2,475	9,147	20,241	1,078	186	262	3	23	327
June	1,518	2,032	2,273	6,457	11,715	1,070	272	44	9	15	55
Total	17,983	23,355	24,762	111,040	234,451	11,901	1,204	367	182	330	1,166

Average number of clerks employed in record division during the year, 11.

III.—PRIZE MONEY DIVISION, S. M. B. SERVOSS, CHIEF.

Statement of work done by the Prize Money Division during the fiscal year ending the 30th June, 1869.

Date.	Prize lists.			Letters.		Claims.		Prize money.
	Number of prize lists received.	Number of prize lists made up.	Amount of prize money for distribution.	Number of letters received.	Number of letters written.	Number of claims received.	Number of claims settled.	Amount of prize money paid.
1868.								
July	1	1	$20,061 75	483	1,144	95	76	$6,844 86
August	.....	.....	.....	416	603	87	82	7,196 11
September	11	2	686 76	373	480	255	259	16,633 64
October	.....	9	46,166 72	390	545	98	121	14,098 58
November	.....	2	22,267 77	322	413	108	76	12,306 64
December	.....	.....	.....	417	710	1,144	1,198	38,243 53
1869.								
January	1	1	18,232 65	459	770	237	258	17,119 40
February	.....	.....	.....	481	936	141	132	21,785 56
March	2	.....	.....	726	902	148	51	5,406 87
April	.....	2	33,528 09	606	702	187	84	46,073 30
May	16	40	51,527 28	588	549	544	475	43,040 89
June	8	2	1,486 49	542	781	106	56	5,084 99
Total	39	59	193,957 53	5,803	8,535	3,150	2,868	235,834 37

Average number of clerks employed, 5½.

IV.—ALLOTMENT DIVISION, WILLIAM L. WALLER, CHIEF.

A tabular statement of work performed in the Allotment Division for the fiscal year ending June 30, 1868.

Date.	Letters received.	Letters written.	Allotments examined and adjusted.	Allotments discontinued.	Allotments registered.
1868.					
July	116	120	18	89	18
August	85	93	3	18	3
September	123	111	14	161	14
October	85	101	40	67	40
November	67	112	65	57	65
December	68	98	39	62	39
1869.					
January	63	98	103	59	103
February	84	122	184	67	184
March	83	137	69	54	69
April	75	100	29	56	29
May	120	132	70	51	70
June	90	95	22	77	22
Total	1,059	1,319	656	818	656

Clerks employed, 2.

V.—BOOKKEEPER'S DIVISION, PARIS H. FOLSOM, CHIEF.

Statement of the work performed in the Bookkeeper's Division for the fiscal year ending June 30, 1869.

	Number.	Amount.
Cash pay requisitions	1,350	$23,579,322 44
Cash refunding requisitions	563	3,552,199 36
Internal revenue		283,388 25
Hospital fund		83,980 65

Average number of clerks employed, 3.

VI.—NAVY AGENT'S DIVISION, WILLIAM F. STIDHAM, CHIEF

Annual report of the Navy Agent's Division for the fiscal year ending June 30, 1869.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters written.	Letters received.
1868.					
July	8	8	$1,562,965 31	35	38
August	14	8	420,724 58	26	28
September	10	13	1,942,773 78	20	22
October	40	43	1,766,397 40	30	20
November	29	29	229,813 21	25	29
December	22	26	1,684,634 29	40	30
1869.					
January	67	66	472,492 68	54	39
February	72	67	2,204,443 03	47	23
March	134	136	105,286 26	22	20
April	111	113	440,560 57	21	26
May	74	75	1,403,916 40	27	33
June	77	79	894,725 97	18	20
Total	658	663	13,128,733 48	365	328

Statement of amount paid by navy agents for allotments during the year 1868.

New York	$175,659 00
Boston	59,446 00
Philadelphia	52,797 00
Washington	24,475 50
Baltimore	13,589 50
Portsmouth	9,213 50
Total	335,180 50

Accounts remaining on hand June 30, 1869, none;* average number of clerks employed, 7; number of vouchers examined, 33,291.

VII.—GENERAL CLAIM DIVISION, A. C. ADAMSON, CHIEF.

Annual report of the General Claim Division for the fiscal year ending June 30, 1869.

Date.	Claims received.	Claims settled.	Amount involved.	Letters written.	No. of reports on applications for pensions.	No. of reports on applications for bounty land.	No. of reports on applications for admission to naval asylum.
On hand July 1, 1868	425						
1868.							
July	198	247	$14,902 05	717	5		3
August	197	110	5,925 49	667	3	2	3
September	171	116	4,435 25	490	8		1
October	199	157	8,576 65	842	7		1
November	145	185	17,751 89	590	7	3	2
December	167	192	16,223 93	757	12	2	
1869.							
January	115	240	17,995 20	699	12	1	1
February	122	134	12,386 77	603	7		
March	161	188	15,606 19	793	15	1	1
April	165	244	16,083 06	700	20	2	1
May	191	260	26,597 19	710	13	7	1
June	164	184	12,295 42	602	29	13	3
Total	2,420	2,257	168,779 09	8,170	138	31	18

Average number of clerks employed, 8.

VIII.—PENSION AND MARINE DIVISION, GEORGE M. HEAD, CHIEF.

The total number of accounts settled during the year ending June 30, 1869, is 312, embracing 3,900 minor accounts and involving disbursements to the amount of $1,412,340 18, viz:

272 accounts of navy pension agents	$566,448 01
7 accounts of disbursing officers of the Marine Corps	820,269 80
32 individual accounts of marines and others	4,110 74
1 account of naval storekeeper	21,511 63
Total	1,412,340 18

The number of requisitions registered is 72, viz: 6 in payment of arrears due to navy pensioners; 5 refunding and transfer requisitions, and 61 for advances to pension agents. The number of names added to the pension rolls during the year is 381. The number of letters written is 780. Number of clerks employed, 3.

The number of accounts in the paymaster's division has been reduced

* Although the above statement shows that there were no accounts remaining on hand in this division June 30, 1869, it is proper to state that the large number of personal and other accounts standing open on the ledgers, the settlements of which have been added to the duties of the navy agents' division during the last fiscal year, are not included in the column of "accounts received" until the date of their adjustment.

in a most gratifying and satisfactory manner. The clerks employed are able to accomplish more work in a given time than ever before. This results from the experience they have acquired, and the intimate knowledge of details which they gain from year to year—a proof of the advantage to the government of always having skilled and proficient labor. The condition of the work and of the accounts in the paymaster's division is as desirable and excellent as is practicable.

The tabular statement of the record division shows that the number of letters received is less than in preceding years, as naturally results from the diminution of business growing out of the rebellion. But an inspection of the table will show that, with a less number of clerks than heretofore, an amount of work has been done fully equal in proportion to the amount of former periods. The valuable indexes to the correspondence of the office, on which this division is engaged, in conjunction with other duties, are making excellent progress, and will be of great and permanent value.

In the prize division many improvements have been adopted during the past year, which are of much advantage to the government. New methods of preventing frauds and insuring prompt and certain payments to claimants have been devised, and a number of agents who were guilty of dishonesty have been detected, prosecuted, convicted, and sent to prison. A very satisfactory amount of work has been done by this division. Besides what is noted in the table, during the year one clerk has been employed in neatly copying the prize lists into a suitable volume, where they will be in a handsome, convenient, and permanent form. Notwithstanding the time which has elapsed since the subjugation of the rebellion, new prize lists are coming in from time to time, and a great many claimants have never yet made application and received their money. This will make the labors of this division requisite for a considerable period to come.

The allotment division, in consequence of the reduction of the force of this office, which took place during the month of June last, was merged in the paymaster's division, where the work will be performed with the same punctuality and accuracy as heretofore.

In connection with the bookkeeper's division, I would say that when I entered upon the duties of this office I found unadjusted balances on its books against a very large number of persons, which had been accumulating for more than half a century, and whose aggregate amount was of great magnitude. During the continuance of the late rebellion, and until a recent period, the dispatch of current business, whose necessity was immediate and imperative, rendered it impossible to give proper attention to the settlement of these personal accounts. As soon, however, as it could be done, I commenced notifying these parties, where their address could be obtained, to cancel or adjust the indebtedness standing against them. Recently I have had a complete list made of the persons who thus stand indebted, and shall effect a settlement as speedily as possible in every case where it is yet practicable. Without including any of those officers in the list who are now in the service, I find the amounts are as follows:

Debits	$17,840,856 70
Credits	13,991,021 58
	3,849,835 12

Here, it will be seen, is a nominal balance due the United States, in round numbers, of nearly four millions of dollars, and after the allowed

ance of all outstanding credits which may be presented in the course of settlement, there will probably be a final balance of nearly or quite two millions. It is very important that this business should be completed with as much expedition as the current transactions and the clerical force at my disposal will permit. I have, therefore, added *one* more clerk to the *two* hitherto comprising the bookkeeper's division. Besides this work, there has been opened in this division a defaulters' ledger, for all amounts where persons are out of the service and no representatives can be found. Also an appropriation ledger has been opened, by means of which the state and amount of any appropriation can be ascertained at a glance. New and increased care, as well as improved methods, have been applied to the books, and they were never at any former period in so neat, accurate, and accessible condition as now.

The tabular statement of the navy agent's division shows that the large number of six hundred and sixty-three accounts were settled during the last fiscal year, involving an amount of more than thirteen millions of dollars. The number of accounts settled by this division during the last fiscal year is vastly larger than during the previous twelve months. This arises from the fact that more than six hundred of them are those *personal accounts* to which I have already called attention, a large number of which can be dispatched in less time than *one* regular *navy agent's* account. The amount of labor, accuracy, accountant skill, and other indispensable clerical qualities which are required for the proper adjustment of these last, can only be known by those who are acquainted with them, or who have made a special examination of the matter. The amount of work performed by the navy agent's division was quite as large last year as this, and yet an inspection of the tabular statements of the two years would lead a person who was ignorant of the circumstances in the case to suppose otherwise. What is true of this division is also true of others, and shows that tabular statements, necessary as they are, and however carefully prepared, are not a correct index of the amount of work performed or demanded, unless accompanied by explanatory details, which cannot always be given without the employment of too much space. In the navy agent's division the current work was brought up to date at the close of the fiscal year, and the immense accumulations occasioned by the rebellion were finally wiped away. Hereafter current work will receive prompt attention, though to close up the personal accounts would alone be sufficient to employ this division for a long time.

The general claim division has been assiduously employed in its complex and responsible duties. The peculiar character of many of the claims which are there adjusted I specified in my report of last year. There is no division where so many letters involving nice and important legal points require preparation. This portion of the correspondence, the execution of which would be impracticable without much legal knowledge and careful research, has been most satisfactorily performed. The number of clerks employed in this division is nearly one-third less than during the previous year.

The pension and marine division, owing to the reduction of the force of the office, has been merged in the paymaster's and general claim divisions. The clerk, however, who has hitherto been its chief, continues to be employed upon the work, and to transact it in the same capable manner with which he has for years conducted it.

A ninth division might, perhaps, be added to those enumerated, although the duties are performed by one clerk, Mr. B. P. Davis, who has attended to the disbursements of the office, the monthly reports of includ

attendance and absences, the various statements requested from time to time by the department, the making out of the current requisitions, the charge of the stationery, and a variety of other miscellaneous and important work, uniformly performed with promptitude and ability.

The files of the office, which are very voluminous and of great importance, have been moved no less than four times during the last six years, owing to the exigencies and necessary changes in the occupancy of the treasury building. Every transfer of these files delays and deranges business, is inevitably productive of damage to a greater or less degree, and is attended with liability to actual loss. They are at this time in a process of arrangement in new quarters, and it is to be hoped that when they are once more placed in excellent and commodious order they will be able to remain permanently in that condition. It has been my aim to have the files arranged in so convenient a manner as to make them readily accessible and as convenient for research and consultation as the books of a well-kept library.

There is one important matter connected with the office to which I beg leave to call your particular attention. This is the inadequacy of the bonds which are now required of paymasters of the navy. Acting assistant paymasters now give bonds in the sum of five thousand dollars, assistant paymasters in the sum of ten thousand dollars, passed assistant paymasters in the sum of fifteen thousand dollars, and paymasters in the sum of twenty-five thousand dollars. These sums are insufficient to guard the government from loss. These officers are not unfrequently intrusted with moneys to an amount twenty times that of their bonds, and their expenditures often reach hundreds of thousands of dollars in the course of twelve months, and during the war in many cases even to millions. The accounts of many paymasters have now reached the period of *final* settlement, which, from the nature of their orders and position, could not be had heretofore. It is found in *many* cases that there is an indebtedness to the government in sums varying from several thousand to fifty thousand dollars, and the bondsmen to the parties in question are only liable in sums ranging from five to twenty-five thousand dollars. I would recommend that Congress remedy this evil and protect the government by passing an act requiring a bond of paymasters of the various ranks adequate to the necessities of the case. The sum should be a large one. From fifty to one hundred thousand dollars would not be too great. The history of the accounts now in process of settlement in this office are fully corroborative of this view. In this connection, however, I am pleased to pay a just tribute of praise to the paymasters of the navy as a class, and to testify to their ability and integrity, their courtesy as gentlemen, and their efficiency as officers. Nevertheless, the evils exist of which I speak, and I have deemed it my duty to call your attention to them. As a concluding illustration of the amounts placed in the hands of paymasters, I would say that during the last three years 2,832 requisitions have passed this office each for $50,000 and less, 208 requisitions for sums between $50,000 and $75,000, 117 requisitions for sums between $75,000 and $100,000, and 150 requisitions for sums more than $100,000.

The office, as at present constituted, is one of which I can speak with much gratification. The clerks are industrious, gentlemanly, and competent. They are perfectly in accord with each other, and are animated with a commendable spirit of emulation in their work. The chiefs of the various divisions have proved themselves worthy of the situations they hold, and deserve to be mentioned in emphatic terms of praise. But in enumerating those who are especially entitled to cordial and

earnest commendation I take pleasure in again awarding to my chief clerk, William B. Moore, esq., the same esteemed approval with which I have mentioned him in my preceding annual reports. His faithfulness, ability, efficiency, and good judgment have been invaluable to the office and of great assistance to myself.

The present clerical force of the office, amounting to no more than forty-six clerks, is, I fear, too small for that ready and thorough dispatch of business which claimants and the public wish on the part of the government. Nevertheless, as I desire to contribute, as far as is practicable, to that retrenchment and economy which are advised and enforced by the President and yourself, and which form so marked a feature of the present administration, I shall endeavor to accomplish the work of the office with the force designated by the last civil appropriation bill, though I should be unable to do so unless the services of the women who are now performing duty here are continued.

In closing this report I desire again to recommend that an increased compensation be given to the clerks who are employed in the government service, at any rate till the resumption of specie payments, and until the paper dollar becomes the *real* representative of a gold one. As prices and expenses exist in this city, clerks are unable to support themselves and families, educate their children, and live in that respectability which their talents and acquirements deserve, and which they ought to receive.

With the highest esteem, I have the honor to be, very respectfully, your obedient servant,

STEPHEN J. W. TABOR, *Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Fifth Auditor's Office, October 18, 1869.

SIR: I have the honor to herewith submit to you the annual report of this office for the fiscal year ending June 30, 1869.

The tabular statement of expenses of assessing the internal revenue for the fiscal year ending 30th June, 1869, is necessarily omitted in consequence of the delay in the adjustment of the accounts of the disbursing officers. This delay was caused, in part, by the numerous changes of revenue officers, which largely increased the number of accounts to be kept, and which otherwise added to the labor of examination and adjustment; in part, by the accounts not reaching the office until after the usual time, and in part by the decrease of the clerical force of the office, made necessary by the limit of the appropriation for the current year. The omission will be supplied by a supplementary statement, which will be prepared before the meeting of Congress.

The amount of fees received by salaried consuls compared with former years is very satisfactory, and shows a considerable margin in favor of the treasury. I am led to the conviction that the salaries now paid to many of our consuls are not adequate, and that the surplus, or part of the surplus, of fees collected at certain consulates might, with benefit to the government, be added to certain salaries. The representatives of this government ought to be placed on an equal footing with those of any other power in the world. The absence of sufficient recompense, in some instances at least, leads to abuses, which are alike discreditable to the incumbent and his country.

In the matter of accounts for the relief of seamen, flagrant abuses exist, many of which can only be detected and corrected by personal visits to consular offices, and inspection and investigation by those familiar with the service and the mode of making up these accounts and vouchers.

Considerable embarrassment exists from the delay in the transmission of some of the accounts of consuls to this bureau, and to the Department of State. If this evil could be remedied, much labor here, in the matter of the examination and payment of drafts, and in other particulars, would be saved.

At the breaking out of the rebellion, in 1861, quite an amount was due to the government from ministers, consuls, and commercial agents abroad, as appears from our books, summing up, in the aggregate, one hundred thousand dollars, ($100,000 00.) Since then the amount due from ministers, consuls, and agents has increased, and stands at the present time at one hundred and seven thousand seven hundred and sixty-six dollars and ninty-nine cents, ($107,766 99.) I am calling upon such debt-

ors to the government, and their bondsmen, for a settlement of these apparent balances. In case of failure to receive evidence of payment into the treasury, I shall put statements of the accounts in the hands of the proper officer of the department, for further and final action.

Upon the appointment of a new revenue collector, under the law, as it now stands, the uncollected tax lists are delivered to the incoming collector, but he is not charged with them, or held responsible by the government for them. The outgoing collector has already been charged with them, and the government continues to hold him and his bondsmen for the amount, until voluntarily accounted for by the new collector. Millions of dollars are annually involved in this condition. The system is wrong in principle, and works badly in every way. The new collector, having large lists in his possession with which he is not charged, can, if he chooses, in the first months of his administration, deposit enough to keep the United States in debt to him, as far as the books show, and still retain large sums in his possession. Not being held accountable for these old lists, he has not sufficient motive to pay over promptly, or for collecting the scattered and difficult portions, or having the worthless items abated and closed out. Large amounts stand charged to the ex-collector long after they should have been accounted for. The injustice of holding the ex-collector and his sureties responsible for tax lists delivered by him to his successor, and over which he has no control, or authority whatever, must be apparent. Each retiring collector *appears* to be largely in debt to the United States. On the 15th of December, 1868, the amount thus standing against ex-collectors was ten million five hundred and forty thousand seven hundred and fifty-five dollars and seventy-eight cents, ($10,540,755 78.) At the present time it, beyond question, exceeds this. The accounting officers cannot determine how much of this indebtedness is real, and how much nominal, until these old lists are closed, and voluntarily accounted for by each successor, which is usually years after, and sometimes never. If the indebtedness is real, it gives the retiring collector and his bondsmen plenty of time to dispose of their property, if so inclined, before the United States officers can proceed against them. Besides, the bondsmen may be released by laches. Any amount found due the retiring collector for compensation or expenses, is necessarily withheld until the tax lists charged against him are accounted for, and where the indebtedness proves to have been only nominal, the withholding of the pay for years is unjust. These evils can be remedied by a provision in the law to the following effect: "When a collector has been appointed and qualified, all the lists of uncollected taxes of the district shall be delivered and charged to him. His receipt for said lists shall be sufficient to authorize the accounting officers of the treasury to carry the amount to the credit of the ex-collector from whom received, but such credit shall not discharge said ex-collector, or his sureties, from any liability incurred before or at the delivery of said tax lists." The language of such a provision should be such as to hold the retiring collector and his sureties responsible for any loss that may accrue, by his failure to collect at the proper time, or perform his duty in any manner, *before* he delivers the lists, and for any sums that may have been collected and not credited, notwithstanding the credit for the transfer. This transfer releases him and his sureties from any accountability for what may happen to the lists after their delivery to his successor. The present law is inoperative, for the reason that the Commissioner cannot make the certificate required.

Accounts for refunding taxes are stated in this office, but, by law,

the Auditor's authority is limited to carrying out the decisions of the Commissioner of Internal Revenue, and the Commissioner's more important duties forbid his giving personal attention to each claim. The amount refunded for the year ending June 30, 1868, was one million eighteen thousand three hundred and thirty-four dollars and eighty-one cents, ($1,018,334 81,) and for the year ending June 30, 1869, three hundred and fifty-three thousand seven hundred and seventy-two dollars and fifty-three cents ($353,772 53.) This reduction is caused, largely, by the amount of claims not yet passed upon by the Commissioner. The contradictory decisions of different Commissioners open a wide field for these claims, which is being occupied by agents, who are stirring them up in all sections. A portion of the claims paid within the past two years, for instance, are for tax on beer now claimed to have been manufactured before September 1, 1862. The distance of time and the imperfect investigation, which investigation is mainly an examination of *ex parte* statements, render it difficult to reach the merits. A law limiting the time for presenting a claim to one or two years would largely abate the danger of abuse in this direction. I would also suggest a provision of law creating a board of officers, of a semi-judicial character, whose duty should be to fully investigate and pass upon all claims for refunding and abating.

Under a former administration, several assessors, collectors, and assistant assessors were appointed in some of the southern States who could not take the oath prescribed by law, but who entered upon their duties after subscribing to "a qualified oath." They performed the work of their respective offices for a short period, but, as the law prohibits payment for their services, bills for the same have been disallowed in this office. Having performed their labor in good faith, by direction of those in power, equity would seem to require that authority should be given by Congress for their payment.

Soon after entering upon the duties of this office my attention was given to the subject of allowances to assessors of internal revenue for clerk-hire, and I became satisfied that a reform in this direction was very much needed, and with proper effort could be effected. The amount paid to assessors for this purpose, for the fiscal year ending June 30, 1868, was three hundred and sixty-one thousand five hundred and thirteen dollars and eight cents, ($361,513 08,) while for the year ending June 30, 1867, the sum paid was three hundred and two thousand nine hundred and ten dollars and forty-nine cents ($302,910 49) only, showing an increase for 1868 of fifty-eight thousand six hundred and two dollars and fifty-nine cents, ($58,602 59.) The collections for the fiscal year ending 30th June, 1867, were two hundred and fifty-four million four hundred and nine thousand six hundred and fourteen dollars and eighty-one cents, ($254,409,614 81,) and in 1868 they had fallen to one hundred and seventy-eight million four hundred and fifty-one thousand and twelve dollars and sixty-four cents, ($178,451,012 64,) being a difference of seventy-five million nine hundred and fifty-eight thousand six hundred and two dollars and seventeen cents, ($75,958,602 17.) These two comparisons show conclusively that while the revenue was largely decreasing, the expenses of clerk-hire were increasing. Although it may not be true that the amount of collections should determine the cost for clerks in all cases, it is quite evident that changes in the laws which reduce largely the number of persons and articles subject to taxation cannot tend, in any considerable degree, to an increase of the labor in making the assessments and keeping the records. It is certain that, in consequence of the recent changes of laws, the revenue is now collected from

a less number of persons by nearly one-third than in 1867. It is the natural tendency of all allowances, not definitely fixed by law, to run into abuses, and the personal and political influence at command of an officer, persistence in urging his demands and craftiness in their presentation, are often found to have quite as much to do in arranging such allowances as the business necessities of the office or the good of the service. If an energetic, enterprising officer desires to engage in some other business, requiring a considerable portion of his time, he has to employ one or more clerks of sufficient ability and character to manage the office. In every case of this kind the government has to pay for the services of two principals in lieu of one, as intended by the law. Offices being situated at a distance from the department, it is not easy to ascertain, satisfactorily, at all times, the way in which they are managed, and it is chiefly by comparing those that are best known, and known to be well conducted, with the others, that an approximation of fairness can be made in allowances of this kind to assessors. To make these comparisons the Comptroller and Commissioner of Internal Revenue joined with me in appointing three experienced clerks, one from each of our respective offices, most fully acquainted with the returns and with the duties of assessors, who, with great care and deliberation, considered the whole subject, made an examination of the returns and reports of every district in the country, and recommended changes which, while proposing an increase in a few districts, would make an aggregate saving of forty thousand seven hundred and thirty-one dollars ($40,731) for the current year. This schedule has been adopted with but little alteration. With a disposition upon the part of assessors to second this effort, I believe no permanent injustice will come to any one, while a sum worth the undertaking will be saved to the treasury. It is probable that, upon further investigation, by personal examination of the several offices by competent persons, even a further reduction may be effected.

The power of the accounting officers of the Treasury to thus regulate the expenditure for clerk-hire was practically nullified by the custom of assessors in many districts, who detailed more or less of their assistant assessors to perform clerical work in the assessor's office, and whose bills for strictly clerical labor were approved and paid to them in their capacity as assistant assessors. How far this abuse has extended is not known, but in some districts there is evidence to show that a greater sum was expended for clerical services than the amount that had been granted as a regular allowance for clerk hire in the same districts. It is not supposed that this was done, in all cases, to defraud the government, but being manifestly in violation of the law, and a convenient cover for frauds, if any were intended, notice was issued from this office, with the approval of the Comptroller of the Treasury indorsed thereon, to all collectors and assessors to discontinue the practice, and payment was stopped on all bills of that character incurred after the notice had been served. This has also contributed materially to reduce the expense of assessor's offices since the 1st of July last.

The cost of advertising notices issued by assessors and collectors of internal revenue, not appearing to be regulated by any rule, but being subject to the varying ideas of different assessors and collectors, as to the proper amount to be expended, had, in many instances, become excessive. In conjunction with the First Comptroller, I have issued directions to those officers to confine their advertising to the notices required by law to be published, and to the number of papers expressed in the act. This order could not go into operation until the commencement of the current fiscal year, and the results will not be manifest until

the accounts shall have been adjusted for this year; but I am confident that the diminution in many districts will be at least one-half of the former annual sum. The total cost of this kind of advertising for the last year was, it will be seen by the annexed schedule H, seventeen thousand five hundred and sixty-two dollars and eighteen cents, ($17,562 18.)

The large amount of business now transacted in this office, much of it of an intricate and important nature, makes it necessary that clerks of the best qualifications and highest character should be employed—men of sound judgment and discretion, of large experience, and possessed of broad and comprehensive views, and more especially so as regards the chiefs of divisions and their immediate subordinates and assistants. There is very generally prevalent in the community a false idea in regard to the nature of the duties required of a department clerk, and of the character of the qualifications indispensable to the proper management of an office engaged in auditing accounts, it being supposed that honesty, good penmanship, and skill in bookkeeping are the chief essentials demanded, and that when these have been secured an auditing office is well provided for transacting business; but a more intimate acquaintance with the duties required of these officers leads to the conclusion that other and higher qualifications are a necessity, unavoidable, and for which there can be no adequate substitute. The question of compensation has an important bearing upon the efficiency of clerks, and upon the economical administration of affairs in the department. As a general rule here, as elsewhere, it is in vain to expect the best service of the best men for inadequate payment. Clerks, like those in other occupations, are prone to measure the labor to be rendered somewhat by the amount of the remuneration, and this, partly from their general ideas of justice, and partly from the impossibility of keeping their faculties properly concentrated upon their duties while in a state of pecuniary embarrassment and distress. In this view it is manifestly unwise to regulate the pay of clerks by the supply and demand. Persons press for places who are utterly unqualified to fill them, and this keeps up a seeming supply far beyond the demand. The young and middle-aged flock to Washington to obtain clerkships, intending to remain only temporarily, without knowledge of the disabilities attaching to Washington residence, or without much reference to the salaries, and with an overestimate of the advantages to be enjoyed, or the perquisites secured from a connection with the government. It is unjust, and perhaps unwise, to measure the value of an honest and competent man's labor by terms proposed by incompetents, or those who are confident of realizing so much incidentally that the salary fixed by law becomes, in their estimation, of no account. Yet such is the competition that clerks are subjected to. And it has been too much the habit to regard the saving of a moderate amount in salaries as truer economy than the securing of reliable and competent officers. A fair compensation is no less a sum than will enable a clerk to maintain a small family in a respectable manner, according to the standing in society of this class of public servants, and to lay by a small sum annually besides. The present rates of pay are totally insufficient for this. It is demonstrable that clerks with average families, and with the most economical habits, unless they have the dispositions of misers, cannot do this, and it is invariably the case that when they have no means of living except their salaries, if death comes, it finds them penniless, with the inheritance of poverty upon their households. This state of things creates a constant tendency and in a measure tempts the

employés of the departments to engage in other business, in connection with their public duties—in speculative shemes that unsettle their minds, in boarding-house keeping and other occupations that are annoying and tronblesome, to a degree that impairs their usefulness to the government, and which is often the direct cause of scandal attaching to the service, and an efficient promoter of demoralization, bribery, gambling, and kindred evils. This ought not to be, and it is not for the interest or credit of the government that such a state of things should continue.

While the number of accounts adjusted (13,057) and letters written (4,794) is less than those of the year before, our labor has increased. The number of drawback accounts has been largely reduced by the operation of an act of Congress, but, as the labor of adjusting these was light, no considerable decrease of work has followed. During the year a change has been made in the method of keeping the revenue-stamp accounts of the Commissioner of Internal Revenue, and agents for the sale of the same, which considerably enlarges our business. And the change of many of the foreign ministers, consuls, supervisors, assessors, and collectors of internal revenue, consequent upon the accession of a new administration, has, for the part of the year dating from the 4th of March last, nearly doubled the work over that of the same length of time in the year preceding.

This bureau has a smaller clerical force than any of the other auditing bureaus of the Treasury Department, but the amounts involved are as great as in others, and the character of the business transacted is quite equal in importance and intricacy to the others. The accounts of the officers of internal revenue are alone, probably, greater in amount than the entire business of the Treasury prior to the war, and the most difficult of adjustment of any class of accounts that come to the department for settlement. The accounts assigned to the Fifth Auditor are as follows:

Diplomatic and consular salaries and fees.
Relief of destitute American seamen.
Passage of destitute American seamen.
Contingent expenses of State Department.
Contingent expenses of Post Office Department.
Contingent expenses of Patent Office.
Expenses of northwest boundary commission.
Expenses of taking eighth census.
Salaries and contingent expenses of Commissioner of Internal Revenue.
Salaries and contingent expenses of Special Commissioner of Internal Revenue.
Compensation accounts of collectors of internal revenue.
Revenue accounts of collector's of internal revenue.
Disbursing accounts of collectors of internal revenue.
Compensation accounts of assessors of internal revenue.
Account of the Secretary of the Treasury for fines and penalties.
Account of Commissioner of Internal Revenue for beer stamps sold.
Account of Commissioner of Internal Revenue for spirits stamps sold.
Accounts of various agents for sales of stamps.
Accounts for refunding taxes illegally assessed.
Compensation accounts of supervisors and special detectives.
Accounts for refunding proceeds of sales of land in the insurrectionary States, which were seized for taxes and have been redeemed.
Accounts of tax commissioners in insurrectionary States.

Accounts for manufacture of stamps.

Accounts of contractors for stationery for internal revenue officers.

Accounts for expenses of expressing moneys from and to the collectors of internal revenue.

Accounts of disbursing agent of the Smithsonian Institution.

Accounts for expenses of prosecutions for frauds on the revenue.

Various miscellaneous accounts with bankers, and commissions for settlement of claims connected with foreign governments.

Our business is now so large that it is impossible for the Auditor to examine details, and he must often *sign* official papers and documents without thorough personal knowledge of their contents, and which are executed solely on trust, and in confidence in the capacity, discernment, and fidelity of some of his clerks. The office, at present, is not so organized as to meet the demands of the service, and I have to respectfully recommend, in lieu of the present force and division of clerks, the following schedule, which I am confident will secure a better administration of the duties devolving upon it:

One chief clerk.
Four heads of divisions.
Four clerks of class four.
Eight clerks of class three.
Eight clerks of class two.
Seven clerks of class one.
Seven female copyists.
One messenger.
One assistant messenger.
Two laborers.

I have the honor to be, very respectfully,

HENRY D. BARRON, *Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

A.

Statement of the expenses of all missions abroad for salaries, contingencies, and loss by exchange, from the 1st July, 1868, to the 30th June, 1869, as shown by accounts adjusted in this office.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	ARGENTINE CONFEDERATION.				
1	A. G. Worthington, late minister				
2	R. C. Kirk, minister	$1,565 98			
		1,565 98			$1,565 98
	AUSTRIA.				
3	J. Lothrop Motley, late minister	$983 99			
4	John Jay, minister	2,604 40	$83 79		
5	Henry M. Watts, late minister	11,176 54			
6	John Hay, chargé d'affaires	1,500 00			
7	John Hay, late secretary of legation	234 78			
8	H. L. Watts, late secretary of legation	865 86			
9	J. F. Delaplaine, secretary of legation				
		17,365 57	83 70		17,449 36

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	BELGIUM.				
10	H. L. Sanford, late minister	$7,500 00	$1,164 75	$38 38	
11	J. R. Jones, minister	618 17			
12	Aaron Goodrich, late secretary of legation				
		8,118 17	1,164 75	38 38	$9,321 30
	BOLIVIA.				
13	John W. Caldwell, late minister				
14	L. Markbreit, minister	$1 359 87	$56 25	$36 00	
		1,359 87	56 25	36 00	1,452 12
	BRAZIL.				
15	J. Watson Webb, late minister	$6,000 00			
16	H. T. Blow, minister				
		6,000 00			6,000 00
	CHILI.				
		$2,352 63	$353 65	$171 92	
17	J. Kilpatrick, minister	1,061 13	106 10		
18	A. W. Clarke, chargé d'affaires				
		3,413 76	469 75	171 92	4,055 43
	CHINA.				
19	J. Ross Browne, late minister	$1,500 00		$1,411 55	
20	L. Wells Williams, chargé d'affaires				
		1,500 00		1,411 55	2,911 55
	COSTA RICA.				
21	A. G. Lawrence, late minister	$489 13	$82 61	$80 82	
22	J. B. Blair, minister	6,827 44	203 93	138 04	
		7,316 57	286 54	218 86	7,821 91
	DENMARK.				
23	G. H. Yeaman, minister	$5,625,00	$198 47		5,823 47
	ECUADOR.				
24	W. T. Coggeshall, minister	$1,000 00			
25	D. A. Nunn, minister				
		1,000 00			1,000 00
	FRANCE.				
26	John A. Dix, late minister	$17,163 36	$3,423 59	$50 21	
27	Ellihu B. Washburne, minister	5,104 16	511 35		
28	Wickham Hoffman, secretary of legation	2,625 00			
29	John W. Dix, late assistant secretary of legation	1,471 15			
30	Frank Moore, assistant secretary of legation	123 75			
		26,487 42	3,934 94	51 21	30,473 57
	GREAT BRITAIN.				
31	Charles F. Adams, late minister	$665 76			
32	Reverdy Johnson, late minister	12,697 00	$1,203 87		
33	J. Lothrop Motley, minister	3,289 23	413 00		
34	Benjamin Moran, chargé d'affaires	1,165 08	146 67		
35	Benjamin Moran, secretary of legation	1,619 22			
36	D. R. Alward, late assist't secretary of legation	196 47			
37	E. C. Johnson, late assist't secretary of legation	1,388 77			
38	Adam Badeau, assistant secretary of legation				
		21,021 53	1,763 54		22,785 07
	GUATEMALA.				
39	F. H. Warren, late minister	$7,500 00	$615 12	$346 79	
40	J. A. Hudson, minister	618 13			
		8,118 13	615 12	346 79	9,080 04

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	HAWAIIAN ISLANDS.				
41	E. M. McCook, late minister	$5,934 06	$183 22	.....	
42	H. A. Pearce, minister	.....	.....	.....	
43	Z. S. Spaulding, chargé d'affaires	162 39	.....	.....	
		6,096 45	183 22	.....	$6,279 67
	HONDURAS.				
44	R. H. Rousseau, late minister	.....	.....	.....	
45	Henry Baxter, minister	$618 13	.....	.....	
		618 13	.....	.....	618 13
	ITALY.				
46	George P. Marsh, minister	$9,000 00	$410 23	.....	
47	S. B. Lawrence, chargé d'affaires	303 26	.....	.....	
48	H. P. Hay, secretary of legation	1,495 62	.....	.....	
49	Green Clay, late secretary of legation	68 48	.....	.....	
		10,867 36	410 23	.....	11,277 59
	JAPAN.				
50	R. B. Van Valkenburgh, late minister	$7,500 00	$331 20	$766 88	
51	C. E. DeLong, minister	.....	.....	.....	
52	A. L. C. Portman, secretary of legation	2,500 00	.....	207 05	
		10,000 00	331 20	973 93	11,305 13
	LIBERIA.				
53	John Seys, minister	$2,850 64	$137 67	.....	2,988 31
	MEXICO.				
54	W. S. Rosecrans, late minister	$8,674 91	$1,273 13	.....	
55	T. H. Nelson, minister	.....	.....	.....	
56	E. L. Plumb, chargé d'affaires	2,657 61	514 80	.....	
		11,332 52	1,787 93	.....	13,120 45
	NETHERLANDS.				
57	Hugh Ewing, minister	$7,500 00	$350 86	.....	7,850 86
	NICARAGUA.				
58	A. B. Dickinson, late minister	$7,500 00	$397 35	.....	
59	C. N. Riotti, minister	453 31	.....	.....	
		7,953 31	397 35	.....	8,350 66
	PARAGUAY.				
60	C. A. Washburn, late minister	$4,708 33	$687 50	$522 50	
61	M. S. McMahon, minister	5,706 52	88 62	48 00	
		10,414 85	776 12	570 50	11,761 47
	PERU.				
62	A. P. Hovey, minister	$10,000 00	$448 87	$480 68	
63	H. M. Brent, chargé d'affaires	549 45	122 25	37 16	
64	H. M. Brent, secretary of legation	206 05	.....	13 41	
		10,755 50	571 12	531 25	11,857 87
	PORTUGAL.				
65	J. E. Harvey, late minister	.....	.....	.....	
66	S. Shellabarger, minister	$618 13	.....	.....	
67	C. A. Munro, chargé d'affaires	252 72	$135 86	$21 30	
		870 85	135 86	21 30	1,028 01

A.—*Statement of the expenses of all missions abroad, &c.*—Continued.

No.	Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
	PRUSSIA.				
68	George Bancroft, minister	$12,000 00	$1,093 21	.....	
69	Alexander Bliss, secretary of legation	.....	.....	.....	
		12,000 00	1,093 21	.....	$13,093 21
	RUSSIA.				
70	Cassius M. Clay, late minister	$12,000 00	$932 96	.....	
71	A. G. Curtin, minister	989 01	.....	.....	
72	Jeremiah Curtin, late secretary of legation	.....	.....	.....	
73	T. J. Coffey, secretary of legation	.....	.....	.....	
		12,989 01	932 96	.....	13,921 97
	SALVADOR.				
74	A. S. Williams, late minister	$7,500 00	$168 81	$212 40	
75	A. T. A. Torbert, minister	.....	.....	.....	
		7,500 00	168 81	212 40	7,881 21
	SPAIN.				
76	John P. Hale, late minister	$12,000 00	$3,712 17	$116 06	
77	Daniel E. Sickles, minister	.....	.....	.....	
78	Horatio J. Perry, late secretary of legation	.....	.....	.....	
79	John Hay, secretary of legation	.....	.....	.....	
		12,000 00	3,712 17	106 06	13,828 23
	SWEDEN.				
80	J. J. Bartlett, late minister	$5,625 00	$230 49	.....	
81	C. C. Andrews, minister	1,195 05	.....	$1 40	
		6,820 05	230 49	1 40	7,051 94
	SWITZERLAND.				
82	George Harrington, late minister	$7,500 00	$415 10	.....	
83	H. Rublee, minister	618 13	.....	.....	
		8,118 13	415 10	.....	8,533 23
	TURKEY.				
84	E. Joy Morris, minister	$7,500 00	$3,070 02	$289 35	10,859 37
	UNITED STATES OF COLOMBIA.				
85	P. J. Sullivan, late minister	$7,500 00	$1,361 20	.....	
86	J. A. Hurlbut, minister	.....	.....	.....	
		7,500 00	1,361 20	.....	8,861 20
	VENEZUELA.				
87	E. C. Pruyn, chargé d'affaires	$5,324 80	$479 73	$54 08	5,758 61
	JUDGES AND ARBITRATORS, UNDER THE PROVISIONS OF TREATY WITH GREAT BRITAIN OF APRIL 7, 1862.				
88	Truman Smith, judge at New York	$2,500 00	$400 00	.....	
89	Benjamin Pringle, judge at Cape Town	625 00	.....	.....	
90	G. W. Palmer, judge at Sierra Leone	1,250 00	.....	.....	
91	Cephas Brainard, arbitrator at New York	1,000 00	.....	.....	
92	W. L. Avery, arbitrator at Cape Town	1,000 00	.....	.....	
93	T. A. Whittlesey, arbitrator at Sierra Leone	1,000 00	.....	.....	
		7,375 00	400 00	.....	7,775 00
	Grand total	.....	.....	.....	319,537 76

REMARKS.

1. No accounts received.
2. Including salary while receiving instructions and transit to post of duty.
3. Including salary while in transit home.
4. Including salary while receiving instructions and transit to post of duty.
5. Including salary while receiving instructions and while making transit to and from post of duty.
7. Including salary while in transit home.
8. Including salary while receiving instructions and while making transit to and from post of duty.
9. No returns.

11. Including salary while receiving instructions.
12. No returns.
13. Accounts not complete.
14. Including salary while receiving instructions and transit to post.
15. First and second quarters 1869 not received, and no contingent accounts.
16. No returns.
17. Salary from July 1, 1868, to October 14, 1868, and from April 21, 1869, to June 30, 1869.
19. No returns.
20. Including loss by exchange for 1868.
23. Fourth quarter 1868 not received.
24. Salary paid agreeable to act January 18, 1869.
25. No returns.
26. Including salary while in transit home.
27. Including salary while receiving instructions and transit to post of duty.
29. Including salary while in transit home.
30. Including salary while receiving instructions.
31. Including salary while in transit home.
32. Including salary while receiving instructions and transit to post of duty. Second quarter 1869 not received.
33. Including salary while receiving instructions and transit to post of duty.
35. Second quarter 1869 not received.
37. Including salary while receiving instructions and transit to post of duty.
38. No returns.
40. Compensation while receiving instructions.
41. Salary up to April 15, 1869.
42. No returns.
44. Accounts not sufficient for adjustment.
45. Compensation while receiving instructions.
46. Second quarter 1869 not received.
48. Including salary while receiving instructions and transit to and from post.
49. Salary up to July 14, 1868.
51. No returns.
54. Including salary while receiving instructions and transit to post of duty.
55. No returns.
59. Compensation while receiving instructions.
60. Including salary while in transit home.
61. Including salary while receiving instructions and transit to post of duty. Second quarter 1869 not received.
64. Third and fourth quarters 1868 and first quarter 1869 not received.
65. Accounts suspended since 1866.
66. Compensation while receiving instructions.
69. No returns.
71. Compensation while receiving instructions.
72. No returns.
73. No returns.
75. No returns.
77. No returns.
78. No returns.
79. No returns.
81. Including salary while receiving instructions and transit to post of duty.
83. Compensation while receiving instructions.
86. No returns.
87. Salary paid under act of March, 1869.
89. Fourth quarter 1868 and first and second quarters 1869 not received.
90. First and second quarters 1869 not received.
92. First and second quarters 1869 not received.
93. First and second quarters 1869 not received.

B.

Statement of consular returns of salaries, fees, and loss in exchange for the fiscal year ended June 30, 1869.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	A.			
1	Amoor River	$1,082 42	$130 60	.....
2	Algiers	1,500 00	131 88	$45 83
3	Antwerp	4,375 00	3,971 43	.....
4	Amsterdam	1,000 00	975 07	1 46
5	Aix-la-Chapelle	7,398 34	16,327 00	.....
6	Alexandria	3,500 00	130 25	26 82
7	Amoy	3,000 00	807 61	276 42
8	Apia	1,250 00	130 45	206 11
9	Aux Cayes	375 00	143 50	.....
10	Acapulco	2,000 00	893 34	.....
11	Aspinwall	2,712 90	4,112 61	.....
	B.			
12	Bristol	.....	.....	.....
13	Belfast	2,164 84	10,048 65	
14	Bay of Islands	.....	.....	.....
15	Bordeaux	2,164 84	6,473 54	.....
16	Barcelona	1,796 71	773 98	68 88
17	Batavia	1,000 00	481 45	27 95
18	Bremen	3,729 47	4,022 70	.....
19	Basle	3,835 16	5,733 25	13 32
10	Beirut	2,000 00	117 14	164 96
21	Bahia	1,000 00	1,213 12	.....
22	Buenos Ayres	2,120 88	5,028 01	.....
23	Bankok	3,170 42	109 39	186 72
24	Brindisi	1,500 00	.....	49 27
25	Boulogne	1,500 00	72 50	53 68
26	Bradford	.....	8,564 98	.....
27	Berlin	.....	149 92	.....
28	Barmen	.....	2,344 64	.....
	C.			
29	Cork	2,000 00	478 42	21 90
30	Calcutta	5,000 00	4,997 51	.....
31	Cape Town	1,000 00	270 51	57 15
32	Cadiz	1,500 00	1,187 30	22 79
33	Constantinople	3,000 00	268 55	367 67
34	Canea	802 35	.....	9 84
35	Cyprus	1,000 00	5 00	67 85
36	Canton	4,329 67	1,561 98	587 85
37	Cape Haytien	1,750 00	910 73	.....
38	Carthagena	375 00	543 69	6 48
39	Callao	4,912 52	4,758 61	.....
40	Chemnitz	2,000 00	6,568 51	.....
41	Coaticook	1,806 32	5,208 00	8 95
42	Chin Kiang	3,247 25	960 55	249 52
43	Clifton	1,625 00	2,716 75	.....
43½	Ceylon	1,000 00	410·83	134 00
	D.			
44	Dundee	2,000 00	5,263 90	3 17
45	Demerara	2,000 00	2,039 62	.....
46	Dresden	.....	.....	.....
	E.			
47	Elsinore	1,500 00	17 75	72 82
48	Erie	2,219 77	3,062 24	.....
	F.			
49	Funchal	1,500 00	248 64	16 80
50	Fayal	624 30	708 03	.....
51	Frankfort	4,445 05	1,072 25	49 54
52	Foo Choo	7,309 44	2,085 05	456 82
	G.			
53	Genoa	1,500 00	1,283 27	6 60
54	Glasgow	1,727 25	4,723 05	.....
55	Geneva	1,500 00	966 75	41 19
56	Gaspe Basin	.....	.....	.....
57	Guayaquil	848 70	299 50	4 12
58	Gaboon	.....	.....	.....
59	Guayamas	1,300 57	1,228 48	.....
60	Gibraltar	1,500 00	665 04	.....
61	Goderich	1,500 00	1,675 78	.....

B.—*Statement of consular returns of salaries, fees, &c.*—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	H.			
62	Hong Kong	$3, 585 32	$5, 244 48	.....
63	Halifax	2, 000 00	3, 353 35	$16 33
64	Havre	8, 033 91	5, 043 09	57 29
65	Havana	5, 661 82	9, 688 34	.....
66	Hamburg	2, 291 20	7, 164 76	.....
67	Honolulu	4, 812 11	6, 484 81	.....
68	Hankow, China	.....	.....	.....
69	Hamilton	.....	751 20	.....
	J,			
70	Jerusalem	1, 500 00	.....	118 79
	K.			
71	Kinston, Jamaica	2, 000 00	1, 403 80	5 02
72	Kanagawa	3, 000 00	4, 584 98	194 00
73	Kingston, C. W.	1, 500 00	1, 984 55	.....
	L.			
74	London	9, 375 00	47, 417 88	.....
75	Liverpool	7, 500 00	30, 169 49	.....
76	Leeds	2, 291 21	754 50	.....
77	Lisbon	1, 804 64	776 68	.....
78	Lyons	5, 000 00	9, 405 50	16 05
79	La Rochelle	1, 500 00	331 00	68 73
80	Leipsic	2, 060 59	7, 185 50	12 47
81	Leghorn	1, 743 12	1, 743 00	7 87
82	Lanthala	.....	.....	.....
83	Laguayra	1, 500 00	467 53	.....
84	Lahaina	3, 247 25	112 38	.....
85	Leith	.....	.....	.....
	M.			
86	Manchester	.....	22, 328 43	.....
87	Melbourne	4, 329 67	2, 642 29	31 55
88	Malta	1, 125 00	59 07	52 67
89	Montreal	5, 939 64	5, 176 31	.....
90	Moscow	2, 164 82	20 00	231 62
91	Marseilles	2, 898 35	4, 360 78	.....
92	Malaga	1, 500 00	1, 372 58	11 36
93	Matanzas	3, 750 00	9, 852 24	.....
94	Munich	1, 585 60	1, 086 50	29 59
95	Messina	1, 500 00	2, 462 94	.....
96	Mexico	1, 250 00	722 34	.....
97	Matamoras	3, 700 08	13, 058 49	.....
98	Montevideo	750 00	1, 710 16	.....
99	Maranham	1, 000 00	644 62	.....
100	Mauritius	2, 500 00	264 00	43 59
	N.			
101	Naples	3, 747 26	1, 950 68	57 12
102	Nassau	2, 000 00	1, 865 25	.....
103	New Castle	1, 623 63	1, 125 00	.....
104	Nantes	1, 267 66	2, 950 00	13 75
105	Nice	1, 500 00	398 50	38 98
106	Nagasaki	3, 827 01	1, 727 34	638 73
107	Nuremberg	.....	2, 120 49	.....
	O.			
108	Odessa	2, 000 00	91 21	277 69
109	Oporto	1, 623 63	218 16	96 34
110	Omoa and Truxillo	1, 000 00	85 20	.....
111	Ossacca and Hiogo	2, 250 00	1, 439 63	126 81
	P.			
112	Paris	5, 669 88	36, 415 00	106 96
113	Prince Edward's Island	1, 500 00	922 90	11 26
114	Port Mahon	1, 623 63	292 36	54 42
115	Port Stanley	2, 993 19	145 69	.....
116	Paso del Norte	500 00	166 25	.....
117	Panama	2, 134 59	1, 563 51	.....
118	Pernambuco	1, 999 65	922 67	64 34
119	Para	1, 000 00	2, 369 93	277 57
120	Payta	500 00	288 19	.....
121	Pictou	1, 500 00	992 70	.....
122	Palermo	1, 500 00	1, 796 95	.....
123	Piræus	1, 454 35	9 00	115 62
124	Prescott	2, 266 51	3, 009 50	.....

B.—*Statement of consular returns of salaries, fees, &c.*—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
	Q.			
125	Quebec	$1,500 00	$645 38	$7 41
	R.			
126	Rio de Janeiro	6,000 00	6,905 41	.....
127	Revel	2,497 97	.....	355 29
128	Rotterdam	2,164 84	1,787 89	32 08
129	Rio Grande, Brazil	750 00	442 25	.....
130	Rome	1,248 62	892 00	20 67
	S.			
131	St. John, N. B.	.....	2,137 98	.....
132	St. Petersburg	2,000 00	703 00	178 23
133	St. Paul de Loando	500 00	.....	.....
134	St. Thomas	4,894 88	2,376 50	.....
135	St. Domingo	1,500 00	185 14	67 88
136	St. Catherine's Island	1,500 00	254 32	.....
137	Singapore	2,644 23	999 36	143 53
138	Santiago de Cuba	2,500 00	491 84	.....
139	San Juan	2,312 48	1,010 68	.....
140	Santiago Cape Verde	1,024 45	317 02	58 77
141	Santa Cruz	1,500 00	176 79	381 26
142	Stuttgart	1,000 00	3,033 00	19 75
143	Spezzia	1,500 00	30 50	60 33
144	Smyrna	2,000 00	977 14	60 66
145	Shanghai	5,000 00	6,444 97	177 70
146	Swatow	3,500 00	1,096 74	285 92
147	San Juan del Norte	2,000 00	353 20	.....
148	San Juan del Sur	1,784 00	149 89	.....
149	Sabanilla	500 00	547 71	.....
150	Santos	.....	.....	.....
151	Stettin	879 12	121 18	.....
152	Southampton	3,387 84	401 28	.....
153	St Helena	1,875 00	563 70	6 88
154	St. John's, C. E.	2,125 00	3,163 82	.....
155	Sarnia	1,660 72	1,333 50	.....
156	Sheffield	.....	7,667 93	.....
157	Seychelles	1,275 81	27 93	153 71
	T.			
158	Tangiers	3,000 00	137 35	165 44
159	Trieste	2,000 00	1,344 55	.....
160	Tampico	1,500 00	850 07	.....
161	Trinidad de Cuba	1,625 00	247 09	.....
162	Tripoli	3,000 00	.....	.....
163	Tunis	3,000 00	.....	.....
164	Turks Island	2,849 07	736 78	.....
165	Tumbez	467 39	415 47	8 66
166	Tahiti	1,000 00	369 78	37 14
167	Talcahuano	1,351 52	555 90	.....
168	Toronto	2,506 87	4,441 70	.....
169	Tamatave	2,000 00	28 42	229 90
	V.			
170	Valparaiso	3,247 25	1,960 28	.....
171	Vienna	3,278 54	5,701 50	.....
172	Venice	836 54	442 56	.....
173	Vera Cruz	4,000 01	1,484 06	.....
	W.			
174	Windsor	1,644 22	1,848 62	.....
	Y.			
175	Yedo, Japan	247 25	.....	.....
	Z.			
176	Zurich	2,497 95	4,573 00	.....
177	Zanzibar	1,000 00	321 58	169 61
	Grand total	375,256 07	459,722 43	8,743 82

Total fees received, as per settlements		$459,722 43
Salaries paid out	$375,256 07	
Loss by exchange	8,743 82	
		383,999 89
Excess of fees over salaries and loss by exchange		75,722 54

REMARKS.

1. Including second quarter 1868; also salary of C. L. Smith while receiving instructions.
3. Including second quarter 1868; also salary of B. M. Wilson, consular clerk.
5. Including salary of James Park while receiving instructions and transit to post of duty; also additional salary.
8. Second quarter 1869 not received.
9. Second quarter 1869 not received.
11. Including salary of C. E. Perry while receiving instructions and transit to post of duty.
12. Accounts not settled.
13. Including salary of James Rea while receiving instructions.
14. Accounts not settled.
15. Including salary of Charles J. Clinch while receiving instructions.
16. Including salary of Charles A. Perkins while receiving instructions and transit to post of duty.
18. Including salary of R. M. Hanson while receiving instructions.
19. Including additional salary and fees from agency.
22. Including salary of Dexter E. Clapp while receiving instructions.
34. Including salary of Hugo Hildebrandt while receiving instructions and making transit to post of duty. First and second quarters 1869 not received.
36. Including salary of B. P. Chenoweth while receiving instructions.
37. Second quarter 1868 not received.
38. Second quarter 1869 not received.
39. Including salary of A. O. Hyer, consular clerk; also salary of W. D. Farrand while receiving instructions and transit to post of duty.
40. Second quarter 1869 not received.
41. Including salary of Edwin Vaughan while receiving instructions and transit to post of duty, and awaiting his exequatur.
42. Including salary of Eli T. Sheppard while receiving instructions.
43. Including additional salary for second quarter 1869.
48. Including salary of A. C. Phillips while receiving instructions and transit to post of duty.
50. Including salary of J. C. Cover while receiving instructions. Second quarter 1869 not received.
51. Including salary of Samuel Ricker, late consul general, from October 1, 1861, to November 25, 1861, and from November 11, 1865, to December 11, 1865; also salary of Augustus Glaeser, consular clerk, and salary of William P. Webster, consul general, while receiving instructions and transit to post of duty.
52. Including salary of Alfred Allen while receiving instructions and transit to post of duty; also salary of Milton M. De Leno while receiving instructions; also salary of Augustus Canfield from October 1, 1867, to October 27, 1867; and salary of Thomas Dunn, late vice-consul, from October 28, 1867, to September 12, 1868.
54. Including salary of James Haggerty while receiving instructions. First and second quarters 1869 not received.
56. No returns.
57. Including salary of Charles Weile while receiving instructions and transit to post of duty.
58. Returns incomplete.
59. Including salary of Alexander Willard while making transit to post of duty.
62. Including salary of N. C. Goulding while receiving instructions.
64. Including salary of S. L. Glasgow while receiving instructions, transit to post of duty, and awaiting his exequatur; also salary of Dwight Morris from August 9, 1866, to August 31, 1866.
65. Including salary of Alvin Hawkins, consul general, while receiving instructions; also salary of E. L. Plumb, consul general, while receiving instructions and transit to post of duty; also salary of H. C. Hall, vice-consul general, for transit between Matanzas and Havana.
66. Including salary of Edward Robinson while receiving instructions, transit to post of duty, and awaiting his exequatur.
67. Including salary of Z. S. Spaulding while making transit home, and salary of Thomas Adamson, jr., while receiving instructions.
68. No returns.
74. Including second quarter 1868. Second quarter 1869 not received.
76. Including salary of F. S. Richards while receiving instructions and transit to post of duty.
77. Including salary of Henry S. Neal while receiving instructions and transit to post of duty.
78. Including salary of Albert J. de Zeyk, consular clerk, for second quarter 1868.
80. Including salary of T. Y. Dickinson from April 1, 1867, to June 26, 1867, and from June 27, 1867, to July 21, 1867.
81. Including salary of J. T. Howard while receiving instructions and transit to post of duty.
82. Returns incomplete.
84. Including salary of H. H. Houghton while receiving instructions.
85. Returns incomplete.
86. Salary suspended. Salary paid C. H. Branscomb while receiving instructions, transit to post of duty, and while awaiting his exequatur.
87. Including salary of David S. Pinnell while receiving instructions.
88. Second quarter 1869 not settled.
89. Including salary of Thomas F. Wilson, consular clerk; also salary of William A. Dart, consul general, while receiving instructions, transit to post, and awaiting his exequatur; and salary of W. W. Averill while making transit home.
90. Including salary of Milton M. Price while receiving instructions and transit to post of duty.
93. Including salary and fees from agency.
94. Including salary up to July 21, 1869.
96. Including salary for second quarter 1868.
97. Including salary of James White while receiving instructions and transit to post of duty; also salary of Leonard Pierce, jr., from November 14, 1861, to January 28, 1862. while awaiting his exequatur, and from April 1, 1862, to November 30, 1864, and from February 18, 1865, to April 7, 1865, at post of duty.
98. Second quarter 1869 not received.
101. Including salary of Robert L. Matthews while in transit to post of duty; also salary of Alfred D. Green from October 1, 1867, to December 13, 1867; also salary of J. T. Howard from July 1, 1865, to March 31, 1866; also salary of T. S. Salvador, late acting consul, from April 1, 1866, to July 31, 1866; and salary of B. O. Duncan from June 1, 1869, to June 30, 1869, while receiving instructions.
103. Including salary of Evan R. Jones while receiving instructions.
104. Including salary of Benjamin Gerrish, jr., while receiving instructions and transit to post of duty.
105. Including second quarter 1868. Second quarter 1869 not received.
106. Including salary of D. L. Moore from January 1, 1867, to January 31, 1867, and from April 22, 1868, to June 30, 1868.

107. Excess of fees from August 19, 1867, to July 10, 1869.
109. Including salary of J. C. Fletcher while receiving instructions.
111. Second quarter 1869 not received.
112. Including salaries of James Hand, William Heine, and Franklin Olcott, consular clerks. Second quarter 1869 not received.
114. Including salary of James H. Whallon while receiving instructions.
115. Including salary of Joseph Powell, commercial agent, while receiving instructions and transit to post of duty; and salary of W. H. Smyley from October 1, 1865, to February 14, 1868.
117. Including salary of O. M. Long while receiving instructions and transit to post of duty.
118. Including salary of Samuel G. Moffett while receiving instructions.
119. No loss in exchange reported in previous quarter.
123. Including salary of M. Meigs while receiving instructions, transit to post of duty, and transit home; also salary of Robert P. Keep while receiving instructions.
124. Including salary of Clifford Stanley Sims while receiving instructions and transit to post of duty; also salary of J. Weldon from October 15, 1864, to November 15, 1864, while receiving instructions.
127. Including salary of J. D. Jones while receiving instructions and transit to post of duty, also transit home.
128. Including salary of Frederick Schurtz while receiving instructions.
129. Second quarter 1869 not received.
130. Including salary of D. M. Armstrong while receiving instructions. Second quarter 1869 not received.
133. First and second quarters 1869 not received.
134. Including salary of John T. Robeson while receiving instructions and transit to post of duty; also salary of C. J. True while receiving instructions.
139. Including salary of Edward Conway while receiving instructions and transit to post of duty.
140. Including salary of H. J. Silva from October 1, 1867, to December 6, 1867.
145. Including salary of B. R. Lewis and O. B. Bradford, consular clerks.
149. Including second quarter 1868. Second quarter 1869 not received.
150. No returns.
151. Including salary of Wm. M. Coleman while receiving instructions and transit to post of duty.
152. Including salary of William Thompson while receiving instructions; also salary of John Britton while in transit home, and salary of J. R. Croskey from January 1, 1857, to August 7, 1857.
153. Including second quarter 1868.
154. Including additional salary.
155. Including salary of Samuel D. Pace while receiving instructions and while awaiting his exequatur.
161. Second quarter 1869 not received.
162. No fees.
163. No fees.
164. Including salary of Oliver Mungen while receiving instructions and transit to post of duty, also second quarter 1868.
165. Including salary of E. R. Sprigman while receiving instructions and transit to post of duty.
167. Including salary of Frederick Engle while receiving instructions; also salary of W. W. Randall while receiving instructions and transit to post of duty; also salary of E. D. Brunner while receiving instructions.
168. Including salary of A. D. Shaw while receiving instructions and transit to post of duty; also salary of James Hand, consular clerk.
170. Including salary of John C. Caldwell while receiving instructions.
171. Including salary of Theodore Canisius from April 1, 1866, to October 6, 1866, at post, and from July 26, 1867, to October 26, 1867, while making transit home.
172. Including salary of Frank Colton while in transit home.
173. Including salary of Andrew J. Stevens while in transit home; also salary of George W. Swift while receiving instructions and transit to post of duty.
175. Including salary of C. C. Shepard while receiving instructions.
176. Including salary of S. H. M. Byers while receiving instructions.
177. Including second quarter 1868. Second quarter 1869 not received.

C.

Statement showing the amount expended by the consular officers of the United States for the relief of American seamen at the consulates, the amount received by them as extra wages of discharged seamen, and the amount of loss in exchange incurred by them in drawing for balances due them, during the fiscal year ending June 30, 1869, as appears from the settlements in the Fifth Auditor's office of the consular accounts.

Consulate.	Disbursement.	Loss in exchange.	Receipts.
Acapulco	$383 50		$52 10
Alexandria	7 98		
Amoy			25 00
Amsterdam	44 01		
Apia	684 00	$151 20	180 00
Aspinwall	301 25		
Antwerp	31 61		495 18
Bahia	28 00		
Barbadoes	104 88		630 00
Barcelona	18 45		134 84
Batavia	1,799 79	89 56	694 87
Belfast	6 79		
Bermuda	394 68		148 87
Bombay	88 44		143 88
Bordeaux			415 54
Boulogne	16 33	1 01	
Bradford	12 08		
Bremen	201 60		
Buenos Ayres	145 71		236 58
Cadiz	442 75	29 10	86 00
Calcutta	384 16		2,260 83
Callao	1,370 25		1,232 88
Cape Haytien	18 50		
Cape Town	120 77		277 04
Carthagena	18 50		
Ceylon	803 65		193 99
Chefoo	38 50		52 66
Clifton	6 75		
Cork	494 15		36 30
Constantinople	29 50	4 72	
Curaçoa	27 40		39 15
Demerara	10 00		143 17
Elsinore	39 68		
Falmouth	40 16		
Fayal, second quarter 1869 not received	8,482 02		1,665 88
Foo Choo			25 00
Genoa	167 08		73 41
Gibraltar	174 68		29 85
Glasgow	25 65		
Guayaquil	200 26		
Halifax	425 70		
Hamburg	372 01		
Havana	1,445 08		1,101 38
Havre	564 63		595 98
Helsingfors	114 59	17 18	
Hilo	13 25		72 00
Hiogo			202 00
Honolulu	4,878 23		7,865 97
Hong Kong	720 66		372 38
Kanagawa	508 30		199 90
Kingston, Jamaica	273 96		628 72
Lahaina	2 50		121 38
Leeds	14 48		
Liverpool	1,623 54		3,315 57
Lisbon	372 02	19 58	
London, second quarter 1869 not received	157 19		47 75
Malaga	4,610 48	310 06	180 00
Manila	677 71		178 89
Manzanilla	100 50		
Marseilles	271 68		103 06
Martinique, West Indies	746 35		
Matanzas	40 95		442 10
Matamoras	136 00		
Mauritius	104 82		194 00
Melbourne	287 05	2 87	97 06
Minatitlan	674 00	10 00	
Monrovia	79 26		
Montevideo			381 23
Nantes			394 43
Nassau, W. I.	870 81		505 38
Panama	609 00		
Payta	4,464 50		530 54
Paris	19 30		
Para	234 80		

C.—*Statement showing the amount expended by the consular officers, &c.*—Continued.

Consulate.	Disbursement.	Loss in exchange.	Receipts.
Pernambuco	$663 42	$61 27	$144 50
Plymouth	102 59	62	.....
Port Stanley	.....	.....	240 00
Rio de Janeiro	8 22	.....	1,540 00
Rio Grande de Sur	189 16	.....	38 00
San Andres	37 50	.....	.....
Santiago de Cuba	129 00	.....	.....
Santiago, C. V. I.	873 34	80 93	108 00
Shanghai	1,608 48	.....	1,433 33
Sheffield	40 16	.....	.....
Seychelles	11 65	.....	12 00
Singapore	652 00	.....	483 81
Sidney, N. S. W	284 48	.....	133 06
Stettin	101 40	3 45	.....
Stockholm	45 00	.....	.....
St. Catharine, Brazil	.....	.....	108 00
St. Helena	521 50	.....	699 44
St. John, N. F.	46 26	.....	.....
St. John, N. B.	19 50	.....	.....
St. John, P. R.	52 50	.....	25 00
St. Thomas	1,263 19	.....	210 00
Tabasco	20 00	.....	35 00
Tahiti	4,928 39	287 14	536 00
Talcahuano	4,977 88	79 52	552 00
Teneriffe	442 03	58 22	135 78
Trieste	.....	.....	62 41
Trididad Island	12 89	.....	.....
Tumbez	3,042 50	259 63	276 00
Turk's Island	88 28	.....	.....
Valencia	53 30	2 10	.....
Valparaiso	2,526 75	.....	933 52
Victoria, V. I.	1,274 50	.....	.....
Zanzibar	.....	.....	25 00
Total	66,592 73	1,468 16	34,533 59

Total amount of expenditures and loss in exchange	$68,060 89
Amount of receipts	34,533 59
Excess of disbursements over receipts	33,527 30

D.

Statement of the number of destitute American seamen sent to the United States, and the amount paid for their passage, from the following consulates, during the fiscal year ending June 30, 1869.

Consulates.	No. of seamen.	Amount.	Consulates.	No. of seamen.	Amount.
Acapulco	7	$70 00	Manzanilla	1	$10 00
Arichat	5	48 00	Manila	13	130 00
Antigua	2	20 00	Marseilles	1	10 00
Aux Cayes	3	70 00	Martinique	12	120 00
Aquire Hayti	7	105 00	Matanzas	6	60 00
Aspinwall	27	270 00	Mazatlan	2	20 00
Bahia	1	10 00	Melbourne	1	100 00
Balize	1	10 00	Minatitlan	8	170 00
Barbadoes	9	90 00	Nassau, N. P	38	384 00
Bay of Islands	4	240 00	Naguabo	2	20 00
Bathurst	2	20 00	Newport, England	1	10 00
Bermuda	60	648 00	Padang	1	10 00
Bremen	8	80 00	Panama	48	560 00
Bombay	1	10 00	Para	10	100 00
Bordeaux	1	10 00	Pernambuco	11	110 00
Cadiz	7	70 00	Plaister Cove	1	10 00
Callao	1	10 00	Porto Praya, C. V. I	6	180 00
Calcutta	1	10 00	Rio Grande do Sul	5	50 00
Carthagena	1	10 00	Rio de Janeiro	49	490 00
Cape Town	1	10 00	San Andres	6	60 00
Cape Haytien	1	10 00	San Juan, P. R	4	40 00
Ceylon	1	10 00	Santiago de Cuba	5	50 00
Cronstadt	1	10 00	Santiago, Cape de Verde	1	20 00
Curaçoa	2	20 00	Shanghai	4	40 00
Demerara	2	20 00	Sierra Leone	3	30 00
Fayal	103	1,842 00	Singapore	1	10 00
Fortune Islands	7	70 00	Sisal	9	90 00
Guayaquil	1	10 00	St. John, N. B	8	104 00
Guiana	3	30 00	St. Helena	11	110 00
Guanatanamo	1	10 00	St. Thomas	44	440 00
Gibraltar	6	60 00	Tabasco	2	20 00
Gonaives	2	20 00	Tahiti	6	60 00
Halifax	23	218 00	Trinidad	1	10 00
Havana	120	1,200 00	Turk's Islands	21	224 00
Havre	2	20 00	Valparaiso	1	10 00
Hong Kong	13	130 00	Vancouver's Island	14	140 00
Honolulu	15	150 00	Vera Cruz	3	30 00
Inagua	16	190 00	Victoria	73	730 00
Kanagawa	2	20 00	Yarmouth	1	10 00
Kingston	12	141 00	Picked up at sea and brought to ports in the United States	46	530 00
La Paz	6	60 00			
Liverpool	21	210 00			
London	9	90 00	Total	1,000	11,654 00

E.

Statement showing the amount expended by the United States consulates for expenses incurred on account of criminal seamen, for the fiscal year ending June 30, 1869.

Bermuda	$89 00
Funchal	126 55
Hamburg	24 12
Honolulu	85 25
Liverpool	188 82
Melbourne	208 48
Monrovia	612 18
Santiago de Cuba	61 45
Total	1,395 85

F.

Statement showing the amount refunded citizens, seamen, or their representatives, directly from the United States Treasury, during the fiscal year ending June 30, 1869, the several sums having been previously received at the consulates.

Abiel Abbot, owner of wrecked brig Saint Antonio, proceeds of the sale of effects	$490 22
C. W. Clark, citizen, estate of	2,867 38
E. D. Green, citizen, estate of	500 00
John Guinan, citizen, estate of	35 99
H. C. West, citizen, estate of	66 25
John Shields, seaman, estate of	8 16
Z. Robinson, seaman, estate of	79 96
Total	4,047 96

G.

Department accounts, &c., received and allowed during the fiscal year ending June 30, 1869.

Description.	Accounts.	Amounts.
STATE DEPARTMENT.		
Contingent expenses of all the missions abroad	4	$13,130 85
Office rent of consuls	4	15,919 52
Expenses Universal Exposition at Paris	3	6,579 65
Publishing laws in pamphlet form	4	62,093 36
Blank books, &c., for consuls	4	28,348 76
Proof-reading, packing, &c	4	3,369 00
Extra clerk-hire	4	17,076 51
Contingent expenses, foreign intercourse	4	62,092 86
Copperplate printing, books, maps, &c	4	3,064 09
Rescue of American citizens from shipwreck	3	3,969 50
Miscellaneous items	4	7,509 81
Expenses under the neutrality act	3	2,398 42
To encourage immigration	1	545 39
Bringing home from foreign countries persons charged with crime	2	4,832 82
Expenses for stationery and furniture	1	1,377 80
Ministers' salary	1	100,000 00
Total	52	* 332,308 34
Caleb Cushing, commissioner joint commission of the Hudson's Bay and Puget's Sound Companies' claims	3	$4,750 00
Archibald Campbell, commissioner Northwest Boundary Survey for running northwest boundary line	3	$9,333 87
INTERIOR DEPARTMENT.		
Expenses of taking the eighth census	4	$6,630 09
Suppression of the slave trade	3	1,177 50
Packing and distributing documents	4	6,609 61
Preservation of collections of exploring expeditions	1	4,000 00
United States Statutes at Large	1	7,000 00
Compiling Biennial Register	1	500 00
Total	14	25,917 20
PATENT OFFICE.		
Contingent expenses	5	$120,611 54
Repairing saloon in north wing	1	25 00
Taking care of copyrights	3	1,454 19
Fitting up cases of copyrights	1	316 00
Extra compensation of clerks	1	4,690 72
Total	11	127,097 45
POST OFFICE DEPARTMENT.		
Blank books &c	7	$83,033 39
Extension	1	24,163 33
Money order	1	83,905 80
Total	9	191,102 52

H.—*Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, including the commissions, salaries, and extra allowances of the collector; the office expenses which are paid out of the commissions and extra allowances, and the assessments and collections from July 1, 1867, to June 30, 1868.*

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dept. money.	Adv'tising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
MAINE.											
First district	$9,318 06	$192 96	$9,125 10	$252 56	$358 12	.....	$30 30	$9,959 04	$4,458 75	$742,962 12	$771,508 30
Second district	7,520 36	276 34	7,244 02	71 09	188 00	.....	21 50	7,800 95	993 50	381,462 67	404,572 50
Third district	5,689 84	149 78	5,540 06	87 40	103 27	.....	9 50	5,890 01	1,694 16	212,803 87	218,984 12
Fourth district	4,909 17	129 95	4,779 22	143 58	169 87	.....	68 94	5,291 56	1,209 62	144,509 79	137,870 32
Fifth district	4,074 00	52 15	4,021 85	33 55	39 48	56 00	19 50	4,222 53	2,031 00	85,798 71	85,800 00
Total	31,511 43	801 18	30,710 25	588 18	858 74	56 00	149 74	33,164 09	10,387 03	1,567,537 16	1,618,235 24
NEW HAMPSHIRE.											
First district	8,493 38	271 72	8,221 66	148 79	205 68	8 85	45 50	8,902 20	2,059 08	609,189 46	598,678 99
Second district	10,660 87	297 85	10,363 02	125 71	143 46	.....	48 00	10,978 04	3,703 70	1,150,469 82	1,128,694 46
Third district	5,607 38	88 03	5,519 35	110 29	170 00	.....	47 00	5,934 67	2,846 67	212,760 57	210,737 69
Total	24,761 63	657 60	24,104 03	384 79	519 14	8 85	140 50	25,814 91	8,609 45	1,972,419 85	1,938,111 14
VERMONT.											
First district	5,669 30	116 89	5,552 41	22 95	150 00	.....	.....	5,842 25	2,331 41	208,088 92	217,109 86
Second district	5,837 60	151 03	5,686 57	.....	163 83	.....	.....	6,001 43	1,816 75	151,298 70	180,552 29
Third district	5,367 63	115 21	5,252 42	25 11	70 80	.....	69 19	5,532 73	2,063 24	175,559 27	186,763 30
Total	16,874 53	383 13	16,491 40	48 06	384 63	.....	69 19	17,376 41	6,211 40	534,946 89	584,425 45
MASSACHUSETTS.											
First district	10,490 78	220 33	10,270 45	47 36	300 08	.....	171 12	11,009 34	5,084 01	1,192,390 95	998,155 64
Second district	10,643 51	194 59	10,448 92	80 77	209 00	17 55	54 50	11,005 33	5,751 22	1,069,015 10	1,115,900 07
Third district	15,400 64	321 29	15,079 35	278 22	1,226 70	.....	51 00	16,956 56	7,974 69	5,445,568 67	5,104,626 57
Fourth district	11,491 96	185 62	11,306 34	202 22	374 00	.....	26 00	12,094 18	6,779 34	1,773,171 99	1,798,537 96
Fifth district	10,589 69	187 07	10,402 62	123 62	262 61	.....	22 75	10,998 67	5,848 23	1,077,218 77	1,071,755 77
Sixth district	11,384 80	199 35	11,185 45	190 71	448 00	3 90	52 00	12,079 41	6,397 50	1,772,490 19	1,683,457 17
Seventh district	11,736 37	267 93	11,468 44	158 38	588 03	.....	52 25	12,535 03	5,377 70	2,070,189 57	1,989,092 67
Eighth district	11,160 33	330 65	10,829 68	147 84	211 85	.....	68 75	11,588 77	3,547 24	1,533,716 67	1,528,267 22
Ninth district	10,242 77	193 72	10,049 05	122 65	259 75	.....	53 00	10,678 17	5,368 31	897,284 69	948,553 73
Tenth district	11,268 97	163 42	11,105 55	132 71	114 00	.....	.....	11,515 68	7,000 48	1,352,549 68	1,615,176 92
Total	114,409 82	2,263 97	112,145 85	1,484 48	3,994 02	21 45	551 37	120,461 14	59,128 72	18,183,596 28	17,853 523 74

RHODE ISLAND.											
First district	12,003 85	241 75	11,762 10	247 78	309 12	.....	255 68	12,816 43	6,168 94	2,117,641 35	2,203,079 24
Second district	8,747 48	178 04	8,569 44	47 03	34 00	.....	21 25	8,849 76	4,182 60	655,932 43	649,495 64
Total	20,751 33	419 79	20,331 54	294 81	343 12	.....	276 93	21,666 19	10,351 54	2,773,573 78	2,852,574 88
CONNECTICUT.											
First district	11,203 37	224 27	10,979 10	115 93	189 00	70	22 75	11,531 75	5,584 51	1,766,670 84	1,457,674 84
Second district	10,828 96	209 63	10,619 33	170 29	449 99	.....	27 60	11,476 84	5,636 41	1,221,865 65	1,263,267 32
Third district	9,435 52	201 18	9,234 34	68 19	186 61	.....	78 15	9,768 47	4,412 12	771,902 59	787,104 36
Fourth district	10,011 80	260 58	9,751 22	110 51	346 00	.....	21 88	10,490 19	3,799 75	1,140,297 75	902,359 89
Total	41,479 65	895 66	40,583 99	464 92	1,171 60	70	150 38	43,267 25	19,432 79	4,900,736 83	4,410,406 41
NEW YORK.											
First district	12,529 16	244 18	12,284 68	165 80	179 33	.....	4 95	12,879 24	8,464 50	1,101,476 58	858,426 71
Second district	15,399 30	175 31	15,223 99	234 10	190 00	.....	114 26	15,937 66	8,100 00	2,883,460 14	2,695,527 53
Third district	10,733 90	256 34	10,477 56	364 54	458 42	.....	67 68	11,624 54	4,789 59	2,653,822 78	2,472,030 64
Fourth district	34,976 61	375 00	34,601 61	728 40	899 20	.....	448 56	37,052 77	22,204 68	4,212,360 12	4,063,401 62
Fifth district	10,589 57	164 72	10,424 85	219 67	425 00	.....	265 00	11,499 24	6,295 16	1,126,228 65	1,082,913 42
Sixth district	12,452 79	172 89	12,279 90	248 52	363 80	.....	371 05	13,436 16	7,995 00	3,249,772 60	2,587,363 02
Seventh district	10,728 38	226 51	10,501 87	149 77	369 00	.....	166 60	11,413 75	5,198 27	1,437,465 72	1,181,146 07
Eighth district	19,774 27	200 00	19,574 27	405 53	419 80	.....	15 00	20,614 60	14,899 27	4,305,464 38	4,101,687 57
Ninth district	11,392 33	167 53	11,224 80	246 47	243 00	.....	83 60	11,965 40	7,041 66	2,096,152 46	1,737,715 68
Tenth district	10,201 34	136 11	10,065 23	279 51	730 09	.....	43 80	11,254 74	6,479 23	986,499 02	940,268 49
Eleventh district	7,253 48	194 30	7,059 18	59 99	112 31	.....	45 00	7,470 78	2,367 49	409,140 68	375,347 51
Twelfth district	9,074 29	123 27	8,951 02	194 41	209 80	50	73 40	9,552 40	5,608 72	578,392 97	714,747 34
Thirteenth district	6,243 84	83 99	6,159 85	138 26	34 12	.....	99 20	6,515 42	3,563 94	268,472 17	274,383 86
Fourteenth district	10,934 44	281 50	10,652 94	177 56	470 40	.....	4 00	11,586 40	4,304 33	1,565,869 01	1,346,583 72
Fifteenth district	9,650 44	236 33	9,414 11	185 79	316 68	3 20	95 55	10,251 66	3,923 88	822,054 84	830,088 46
Sixteenth district	4,737 99	77 40	4,660 59	77 96	171 13	.....	38 64	5,025 72	2,190 00	131,551 31	124,312 49
Seventeenth district	4,914 84	79 43	4,835 41	11 50	142 11	.....	40 35	5,108 80	2,326 25	127,373 14	141,484 45
Eighteenth district	7,536 33	113 88	7,422 45	80 41	202 78	.....	72 63	7,892 15	4,258 75	473,973 17	408,131 13
Nineteenth district	5,494 75	93 17	5,401 58	33 89	146 56	1 87	69 10	5,746 17	2,631 43	183,107 91	199,475 16
Twentieth district	6,698 11	113 96	6,584 15	224 35	254 32	120 00	52 00	7,348 78	3,418 89	284,536 01	319,810 56
Twenty-first district	9,380 24	348 12	9,032 12	73 74	232 50	4 50	29 65	9,720 63	1,417 85	712,413 27	772,243 44
Twenty-second district	6,076 77	70 72	6,006 05	70 99	189 09	.....	41 26	6,378 11	3,662 65	241,083 42	257,845 77
Twenty-third district	7,782 66	203 34	7,579 32	87 54	76 00	.....	33 00	7,979 20	2,715 82	459,212 42	452,081 04
Twenty-fourth district	8,112 00	160 89	7,951 11	105 40	183 74	13 35	80 80	8,495 29	3,894 19	441,415 85	522,400 77
Twenty-fifth district	5,765 39	132 00	5,633 39	46 22	204 42	.....	47 50	6,063 53	2,684 82	173,818 11	226,539 34
Twenty-sixth district	6,909 68	116 21	6,793 47	75 00	159 79	.....	21 75	7,166 22	3,585 50	306,847 20	340,968 24
Twenty-seventh district	5,834 23	91 43	5,742 80	82 10	206 53	.....	32 08	6,154 94	3,120 73	280,331 15	266,710 48
Twenty-eighth district	9,050 05	259 54	8,790 51	61 51	243 66	1 60	96 00	9,452 82	2,859 17	706,919 42	709,057 75
Twenty-ninth district	6,736 51	111 17	6,625 34	101 86	273 48	75	49 00	7,161 60	3,513 01	257,164 85	323,650 99
Thirtieth district	13,140 53	449 47	12,691 06	184 80	260 71	.....	87 45	13,673 49	3,151 05	1,188,718 20	1,188,361 33
Thirty-first district	5,965 43	156 48	5,808 95	142 07	325 66	.....	20 00	6,453 16	1,835 81	236,497 50	246,543 31
Thirty-second district	36,953 19	200 00	36,753 19	1,979 74	1,520 00	.....	212 20	40,665 13	31,953 19	8,017,393 20	7,669,893 84
Total	343,022 84	5,815 49	337,207 35	7 237 40	10,213 43	145 77	2,921 06	363,540 50	190,445 63	41,928,988 25	39,431,141 73

H.—*Statement showing the expenses of collecting the internal revenue taxes, &c.*—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
NEW JERSEY.											
First district	$6, 910 48	$111 52	$6, 798 96	$178 31	$163 98	.....	.....	$7, 252 77	$3, 680 00	$375, 808 68	$341, 048 46
Second district	8, 007 91	114 14	7, 893 77	50 36	117 82	.....	$74 08	8, 250 17	4, 725 04	660, 693 22	501, 581 49
Third district	9, 933 37	175 68	9, 757 69	195 78	691 60	$78 00	39 50	10, 938 25	5, 419 95	773, 507 68	886, 673 08
Fourth district	8, 551 69	127 25	8, 424 44	143 33	260 18	.....	64 60	9, 019 80	5, 006 67	800, 520 97	610, 339 89
Fifth district	20, 401, 64	540 10	19, 861 54	198 67	409 00	.....	105 70	21, 115 01	7, 984 27	6, 329, 506 47	6, 182, 113 17
Total	53, 805 09	1, 068 69	52, 730 40	766 45	1, 642 58	78 00	283 88	56, 576 00	26, 815 93	8, 940, 037 02	8, 521, 756 09
PENNSYLVANIA.											
First district	13, 995 37	275 89	13, 719 48	101 55	.....	.....	132 17	14, 229 09	7, 447 50	5, 888, 535 28	4, 230, 456 50
Second district	11, 739 15	255 10	11, 484 05	322 41	42 11	.....	129 08	12, 232 75	5, 637 35	2, 189, 497 08	2, 053, 637 27
Third district	10, 656 20	202 82	10, 453 38	11 20	.....	.....	299 29	10, 966 69	5, 600 00	1, 141, 240 56	1, 124, 963 03
Fourth district	11, 354 59	197 47	11, 157 12	353 65	208 00	.....	95 05	12, 011 29	5, 707 50	1, 874, 257 14	1, 725, 861 75
Fifth district	8, 653 60	184 10	8, 469 50	161 78	217 19	.....	117 73	9, 150 30	3, 871 51	582, 195 79	630, 720 87
Sixth district	7, 668 68	192 55	7, 476 13	143 90	254 73	1 20	10 00	8, 078 51	2, 817 59	499, 913 88	436, 528 29
Seventh district	7, 645 84	226 24	7, 419 60	58 24	237 00	.....	40 00	7, 981 08	2, 121 00	462, 530 64	434, 087 17
Eighth district	6, 902 92	191 22	6, 711 70	25 65	31 98	.....	13 00	6, 973 55	2, 078 34	343, 220 96	340, 292 16
Ninth district	10, 128 67	330 28	9, 798 39	162 17	402 85	.....	52 66	10, 746 35	2, 738 71	755, 085 19	697, 692 83
Tenth district	7, 283 34	194 70	7, 088 64	79 76	81 00	2 28	38 75	7, 485 13	2, 389 20	407, 000 20	378, 334 40
Eleventh district	7, 656 84	125 85	7, 530 99	214 89	216 45	.....	125 75	8, 213 93	4, 140 00	483, 497 12	431, 367 88
Twelfth district	7, 839 79	176 86	7, 662 93	216 57	274 25	1 17	56 75	8, 388 53	3, 302 59	418, 577 30	432, 540 16
Thirteenth district	4, 624 69	101 04	4, 523 65	48 36	143 47	.....	23 00	4, 839 52	1, 603 73	159, 233 65	112, 468 98
Fourteenth district	6, 854 64	183 06	6, 671 58	70 47	276 76	4 25	116 50	7, 322 62	2, 193 48	291, 969 14	335, 464 41
Fifteenth district	7, 430 56	184 73	7, 245 83	78 94	278 72	7 31	86 47	7, 882 00	2, 735 74	332, 130 20	393, 056 33
Sixteenth district	5, 600 05	140 72	5, 459 33	110 96	271 94	77 86	56 05	6, 116 86	2, 256 01	218, 125 43	207, 529 35
Seventeenth district	5, 131 75	37 19	5, 094 56	29 53	170 04	.....	57 50	5, 388 82	3, 671 50	141, 695 19	158, 929 07
Eighteenth district	5, 960 68	31 25	5, 929 43	85 90	177 03	1 10	30 50	6, 255 21	4, 451 11	198, 057 59	245, 461 37
Nineteenth district	7, 874 43	95 75	7, 778 68	41 24	210 43	.....	47 75	8, 173 85	4, 959 36	583, 107 20	462, 963 27
Twentieth district	9, 376 19	92 93	9, 283 26	174 03	297 03	40	19 00	9, 866 65	6, 517 50	638, 261 46	552, 343 75
Twenty-first district	7, 209 85	120 81	7, 089 04	115 29	199 16	.....	27 00	7, 551 30	3, 793 67	165, 603 74	206, 651 52
Twenty-second district	11, 775 62	208 63	11, 566 99	86 07	313 26	1 07	14 50	12, 190 52	6, 602 98	2, 426, 451 33	1, 985, 255 39
Twenty-third district	9, 524 76	227 21	9, 297 55	267 43	158 36	12 05	178 18	10, 140 78	3, 980 53	879, 173 14	785, 211 28
Twenty-fourth district	6, 240 92	68 43	6, 172 49	97 06	170 00	.....	.....	6, 507 98	3, 872 00	215, 187 34	257, 356 39
Total	199, 129 13	4, 044 83	195, 084 30	3, 057 06	4, 631 76	108 69	1, 766 68	208, 693 32	94, 488 80	19, 313, 545 55	18, 619, 173 42
DELAWARE.											
Delaware	10, 050 24	235 70	9, 814 54	87 19	392 36	50	86 72	10, 617 01	4, 336 27	750, 795 20	644, 518 48

MARYLAND.											
First district	4, 815 29	86 06	4, 729 23	95 32	216 78	105 00	96 10	5, 328 49	, 683 64	45, 905 75	123, 431 07
Second district	8, 627 71	167 59	8, 460 12	85 90	61 63	67	46 75	8, 822 66	4, 276 00	610, 394 10	636, 633 22
Third district	12, 657 52	342 87	12, 314 65	350 55	280 00	.....	78 30	13, 366 37	4, 800 00	2, 693, 368 68	2, 892, 484 06
Fourth district	6, 293 76	168 19	6, 125 57	175 81	134 85	75	116 25	6, 721 42	1, 929 93	321, 449 49	274, 571 53
Fifth district	7, 064 44	134 39	6, 930 05	87 77	134 55	.....	165 03	7, 451 79	3, 376 49	385, 117 17	350, 129 25
Total	39, 458 72	899 10	38, 559 62	795 35	827 81	106 42	502 43	41, 690 73	17, 066 06	4, 056, 235 19	4, 277, 249 13
DISTRICT OF COLUMBIA.	7, 926 83	185 74	7, 741 09	41 85	130 50	.....	37 85	8, 137 03	3, 172 07	450, 143 19	485, 366 07
OHIO.											
First district	13, 739 36	261 59	13, 477 77	261 20	140 00	.....	14 00	14, 154 56	7, 507 50	4, 311, 911 32	3, 812, 262 89
Second district	10, 795 29	290 98	10, 504 31	141 50	100 00	.....	.....	11, 036 79	3, 975 66	1, 221, 496 05	1, 183, 519 56
Third district	9, 382 92	168 14	9, 214 78	367 49	245 89	.....	19 50	10, 015 80	5, 020 25	694, 376 69	730, 616 45
Fourth district	9, 674 25	346 05	9, 328 20	250 21	130 61	7 05	41 50	10, 103 62	3, 020 00	174, 940 00	212, 419 72
Fifth district	4, 345 71	52 28	4, 293 43	88 50	93 11	.....	126 50	4, 653 82	2, 300 06	93, 713 11	91, 802 04
Sixth district	5, 815 55	25 00	5, 790 55	189 44	135 86	.....	29 00	6, 169 85	4, 915 67	215, 282 43	197, 298 04
Seventh district	8, 046 65	117 05	7, 929 60	49 81	217 15	.....	93 50	8, 407 11	4, 705 56	481, 065 52	504, 081 67
Eighth district	4, 779 82	82 64	4, 697 18	153 92	71 83	.....	28 50	5, 034 07	2, 547 58	88, 442 15	132, 519 24
Ninth district	6, 362 38	120 72	6, 241 66	67 64	.....	.....	85 97	6, 515 99	2, 948 00	214, 061 46	279, 117 05
Tenth district	9, 813 35	270 17	9, 543 18	215 40	143 90	.....	39 15	10, 211 80	3, 410 00	876, 656 74	864, 698 38
Eleventh district	6, 626 47	148 19	6, 478 28	83 61	80 61	.....	78 00	6, 868 69	2, 662 50	246, 943 58	235, 172 21
Twelfth district	7, 350 00	137 97	7, 212 03	101 36	203 84	.....	52 00	7, 707 20	3, 590 53	217, 772 77	286, 985 16
Thirteenth district	6, 060 48	103 93	5, 956 55	48 97	136 20	31 50	24 00	6, 301 15	2, 981 59	247, 093 84	256, 048 20
Fourteenth district	4, 736 90	65 83	4, 671 07	96 71	134 00	.....	41 25	5, 008 86	2, 420 25	161, 180 90	126, 285 22
Fifteenth district	13, 614 05	425 83	13, 188 67	51 86	101 62	.....	82 25	13, 849 78	3, 481 83	205, 211 56	216, 961 90
Sixteenth district	4, 837 40	69 61	4, 767 79	44 16	123 43	35	83 00	5, 088 34	2, 445 14	117, 075 33	133, 739 98
Seventeenth district	6, 410 66	30 28	6, 380 38	280 84	220 98	9 10	35 65	6, 957 23	4, 805 00	284, 610 22	291, 066 09
Eighteenth district	12, 383 98	214 40	12, 169 58	105 95	175 00	.....	20 75	12, 685 68	7, 096 00	2, 511, 082 64	2, 504, 301 24
Nineteenth district	5, 822 33	122 88	5, 699 45	99 70	257 80	5 10	24 75	6, 209 68	2, 364 54	181, 040 14	232, 232 65
Total	150, 597 55	3, 053 09	147, 544 46	2, 698 27	2, 711 83	53 10	919 27	156, 980 02	72, 197 66	12, 534, 956 45	12, 287, 127 69
INDIANA.											
First district	7, 680 51	147 89	7, 532 62	89 78	40 64	.....	44 25	7, 855 18	3, 722 72	427, 796 08	415, 297 17
Second district	6, 298 51	134 16	6, 164 35	35 81	41 21	.....	72 00	6, 447 53	2, 615 36	264, 635 91	278, 833 67
Third district	5, 358 65	88 81	5, 269 84	232 55	99 00	.....	36 50	5, 726 70	2, 582 41	159, 529 80	157, 318 23
Fourth district	5, 657 69	109 50	5, 548 19	173 28	210 45	.....	43 86	6, 085 28	2, 467 50	197, 867 27	177, 350 60
Fifth district	5, 250 00	148 80	5, 101 20	63 60	213 00	.....	25 75	5, 552 35	1, 274 00	184, 063 94	161, 467 21
Sixth district	7, 758 39	182 24	7, 576 15	98 02	103 74	.....	21 25	7, 981 40	2, 913 77	446, 737 35	420, 580 51
Seventh district	5, 459 69	80 66	5, 379 03	131 42	52 30	.....	15 00	5, 658 41	2, 846 56	226, 358 11	201, 811 90
Eighth district	5, 435 95	83 31	5, 352 64	121 25	200 00	.....	104 95	5, 862 15	3, 159 32	302, 163 30	161, 190 80
Ninth district	5, 676 92	127 45	5, 549 47	70 15	44 25	.....	56 00	5, 847 32	2, 128 06	163, 957 22	217, 692 10
Tenth district	4, 928 19	83 46	4, 898 73	69 71	26 50	.....	48 50	5, 126 90	2, 312 94	134, 220 29	148, 218 65
Eleventh district	3, 726 69	55 80	3, 670 89	123 75	120 99	.....	62 50	4, 033 93	1, 372 99	69, 552 81	73, 196 28
Total	63, 285 19	1, 242 08	62, 043 11	1, 209 32	1, 152 08		530 56	66, 177 15	27, 395 63	2, 576, 882 08	2, 412, 957 12

H.—*Statement showing the expenses of collecting the internal revenue taxes, &c.*—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
ILLINOIS.											
First district	$14,213 09	$154 51	$14,058 58	$233 92	$846 16	.....	$92 50	$15,385 67	$10,122 83	$5,170,828 61	$3,998,315 13
Second district	5,840 25	107 17	5,733 08	88 46	197 89	.....	33 25	6,159 85	2,696 40	259,029 35	234,025 25
Third district	6,213 01	77 56	6,135 45	167 36	221 59	.....	24 00	6,625 96	3,036 92	224,925 19	246,990 99
Fourth district	8,883 52	198 22	8,685 30	144 80	185 50	.....	179 91	9,393 73	3,919 00	644,539 38	648,260 05
Fifth district	7,488 39	192 79	7,295 60	153 04	439 00	$3 05	35 50	8,118 98	2,632 67	307,559 60	347,300 26
Sixth district	6,314 13	94 72	6,219 41	157 66	234 30	.....	15 00	6,721 09	3,419 65	237,395 45	358,200 22
Seventh district	6,382 48	28 07	6,354 41	202 71	279 92	8 00	31 35	6,904 46	4,312 50	289,981 75	274,255 93
Eighth district	8,109 00	106 40	8,002 60	206 90	262 90	.....	57 00	8,635 80	4,981 00	594,949 46	474,711 45
Ninth district	4,909 25	62 04	4,847 21	255 58	243 17	.....	45 25	5,453 25	2,543 44	196,586 92	140,925 05
Tenth district	7,179 50	56 89	7,122 61	110 45	229 00	68 54	66 75	7,654 24	5,853 83	281,272 56	304,882 24
Eleventh district	4,140 96	25 09	4,115 87	106 00	245 00	7 70	77 00	4,576 66	2,827 66	85,459 57	88,029 12
Twelfth district	8,240 21	138 73	8,101 48	115 19	222 03	.....	379 00	8,956 43	4,456 65	429,835 34	440,277 15
Thirteenth district	4,812 18	25 00	4,787 18	33 46	95 13	.....	49 50	4,990 29	3,891 56	133,284 75	131,218 95
Total	92,725 97	1,267 19	91,458 78	1,975 53	3,701 61	87 29	1,086 01	99,576 41	54,694 11	8,855,647 93	7,687,391 82
MICHIGAN.											
First district	11,292 36	257 12	11,035 24	241 31	315 26	17 17	5 25	11,871 35	5,149 90	1,581,277 24	1,635,636 71
Second district	9,000 00	75 00	8,925 00	101 62	283 85	.....	91 15	9,476 62	6,515 00	232,549 43	291,054 57
Third district	9,000 00	75 00	8,925 00	320 29	268 38	.....	50 67	9,639 34	11,369 03	238,046 83	256,441 04
Fourth district	5,507 10	74 63	5,432 47	49 11	125 10	.....	26 00	5,707 31	3,014 45	160,024 44	200,710 45
Fifth district	4,710 06	25 00	4,685 06	114 83	298 98	21 78	.....	5,145 65	3,537 20	105,069 96	121,006 64
Sixth district	5,948 89	64 28	5,884 61	152 58	133 24	.....	35 55	6,270 26	3,663 21	252,899 28	244,889 31
Total	45,458 41	571 03	44,887 38	979 74	1,424 81	38 95	208 62	48,110 53	33,248 79	2,569,867 18	2,749,738 72
WISCONSIN.											
First district	10,529 94	305 74	10,224 20	102 42	334 72	.....	103 00	11,070 08	3,414 90	977,300 06	1,000,675 22
Second district	5,907 02	122 94	5,784 08	131 31	329 03	1 55	82 60	6,451 51	2,448 08	378,632 77	238,564 41
Third district	4,762 48	25 00	4,737 48	84 87	135 80	31 25	45 15	5,059 55	3,411 33	102,181 10	126,247 93
Fourth district	5,025 65	121 58	4,904 07	96 11	291 00	.....	38 75	5,451 51	1,594 00	133,202 60	152,564 50
Fifth district	5,484 66	25 00	5,459 66	127 26	58 05	46 25	39 65	5,755 87	7,032 25	171,599 51	198,466 43
Sixth district	4,690 35	25 00	4,665 35	105 45	43 40	.....	20 95	4,860 15	5,112,96	117,592 51	118,509 72
Total	36,400 10	625 26	35,774 84	647 42	1,192 00	79 05	330 10	38,648 67	23,013 52	1,880,508 55	1,835,028 21
IOWA.											
First district	7,163 30	133 32	7,029 98	237 22	123 59	39 57	50 50	7,614 18	3 486 93	339,059 55	334,405 58

Second district	5,943 56	107 36	5,836 20	230 42	231 40	.....	144 00	6,549 38	2,796 14	239,905 85	244,356 21
Third district	11,486 50	51 61	11,434 89	205 03	319 50	.....	30 00	12,041 03	4,645 58	257,803 62	268,578 32
Fourth district	4,632 41	106 55	4,525 86	177 42	138 13	.....	52 75	5,000 71	1,501 04	118,775 89	114,104 97
Fifth district	4,562 98	25 00	4,537 98	62 01	96 11	.....	35 00	4,756 10	4,040 17	117,116 84	106,298 06
Sixth district	3,624 83	34 15	3,590 68	180 63	258 98	7 50	160 87	4,232 81	3,231 09	68,397 60	70,522 63
Total	37,413 58	457 99	36,955 59	1,092 73	1,167 71	47 07	473 12	40,194 21	19,700 95	1,141,059 35	1,138 265,77
KANS A S.											
Kansas	6,032 16	25,00	6,007 16	269 21	215 43	20 38	160 15	6,697 33	5,121 53	259,462 35	254,860 53
MINNESOTA.											
First district	9,000 00	50 00	8,950 00	140 18	100 59	.....	35 27	9,276 04	7,000 00	110,060 53	137,704 16
Second district	10,421 93	56 25	10,365 68	142 45	139 54	18 25	97 62	10,819 79	13,680 10	218,573 56	240,938 67
Total	19,421 93	106 25	19,315 68	282 63	240 13	18 25	132 89	20,095 83	20,680 10	328,634 09	378,642 83
CALIFORNIA.											
First district	22,240 20	200 00	22,040 20	918 70	485 00	.....	52 75	23,696 65	15,721 13	5,593,594 98	5,160,081 82
Second district	15,004 25	125 00	14,879 25	144 39	161 75	664 99	175 90	16,151 28	11,504 25	556,516 11	503,269 30
Third district	18,000 00	200 68	17,799 32	180 89	159 13	579 95	62 50	18,982 47	12,042 85	118,212 59	128,840 73
Fourth district	32,529 90	275 00	32,254 90	293 47	841 46	1,298 94	279 70	35,243 47	21,758 80	524,743 92	542,634 81
Fifth district	11,000 00	125 00	10,875 00	123 77	211 00	1,012 33	159 83	12,506 93	6,250 12	292,821 22	219,345 85
Total	98,774 35	925 68	97,848 67	1,661 22	1,858 34	3,556 21	730 68	106,580 80	67,277 15	7,085,888 82	6,504,172 51
OREGON.											
Oregon	17,466 79	150 00	17,316 79	102 65	31 00	38 80	139 83	17,779 07	13,466 79	398,471 15	350,327 83
NEBRASKA.											
Nebraska	7,000 00	50 00	6,950 00	142 56	60 83	3 50	45 00	7,251 89	8,750 00	104,082 96	125,785 87
NEVADA.											
Nevada	26,716,75	150 00	26,566 75	87 16	83 90	3,268 86	184 75	30,341 42	8,977 93	389,496 73	282,190 73
NEW MEXICO.											
New Mexico	6,000 00	75 00	5,925 00	47 13	9 82	.....	48 00	6,104 95	3,500 00	57,677 93	58,252 14
UTAH.											
Utah	3,183 45	25 00	3,158 45	191 85	20 00	112 73	50 00	3,558 03	7,824 00	45,767 13	56,115 11
COLORADO.											
Colorado	13,020 00	100 00	12,920 00	151 34	87 41	9 35	226 00	13,494 10	10,028 12	149,786 45	119,220 30

H.—*Statement showing the expenses of collecting the internal revenue taxes, &c.*—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
WASHINGTON.											
Washington	$10,151 54	$100 00	$10,051 54	$44 08	$63 69	$65 02	$145 50	$10,469 83	$9,000 00	$60,259 95	$80,056 83
DAKOTA.											
Dakota	1,617 40	29 27	1,588 03	26 77	.....	.....	41 00	1,685 17	30 00	15,745 26	3,913 24
ARIZONA.											
Arizona	4,459 77	124 31	4,335 46	10 00	11 00	.....	22 00	4,502 77	1,118 36	22,001 61	4,837 53
IDAHO.											
Idaho	29,257 64	225 22	29,028 42	231 72	42 00	.....	233 99	29,765 35	8,767 02	101,458 84	99,279 97
MONTANA.											
Montana	18,000 00	150 00	17,850 00	271 91	67 50	.....	.....	18,339 41	14,000 00	112,303 63	117,374 42
WEST VIRGINIA.											
First district	8,706 54	245 97	8,460 57	44 17	112 99	.....	57 50	8,921 20	2,787 00	620,789 86	643,219 61
Second district	4,026 17	71 77	3,954 40	200 86	91 83	1 25	80 15	4,400 26	1,590 74	86,104 40	84,205 90
Third district	9,058 39	281 26	8,777 13	110 02	64 19	2 05	110 25	9,344 90	1,872 40	348,404 46	299,740 29
Total	21,791 10	599 00	21,192 10	355 05	269 01	3 30	247 90	22,666 36	6,250 14	1,055,298 72	1,027,165 80
VIRGINIA.											
First district	2,442 53	25 00	2,417 53	35 11	.....	.....	.....	2,477 64	1,584 68	42,140 05	31,417 52
Second district	9,285 48	296 82	8,988 66	93 18	.....	.....	.....	9,378 66	2,349 00	635,098 04	625,768 26
Third district	9,881 46	284 19	9,597 27	219 79	149 36	.....	67 50	10,318 11	3,197 46	513,509 11	480,387 30
Fourth district	4,638 00	137 02	4,500 98	66 27	27 00	.....	.....	4,731 27	897 58	199,876 51	107 358 42
Fifth district	7,924 54	164 73	7,759 81	29 07	.....	.....	.....	7,953 61	3,630 00	247,173 44	191,148 77
Sixth district	5,096 67	47 21	5,049 46	45 16	254 00	.....	25 50	5,421 33	3,152 50	210,632 76	154,898 88
Seventh district	5,470 28	50 00	5,420 28	59 63	225 35	.....	28 82	5,784 08	4,619 03	151,962 84	147,197 68
Eighth district	2,654 22	25 44	2,628 78	154 71	64 62	.....	49 75	2,923 30	1,316 84	53,186 88	38,459 34
Total	47,393 18	1,030 41	46,362 77	702 92	720 33	.....	171 57	48,988 00	20,747 09	2,053,579 63	1,776,636 17

KENTUCKY.											
First district	6,479 43	46 67	6,432 76	30 78	56 95	75	18 50	6,586 41	5,644 10	218,449 66	171,170
Second district	4,976 18	25 00	4,951 18	130 88	193 45	2 50	93 50	5,396 51	8,724 24	160,908 69	142,031 81
Third district	5,526 67	61 45	5,465 22	119 59	106 07	.....	23 00	5,775 33	2,806 11	142,401 81	153,140 92
Fourth district	6,162 18	66 58	6,095 60	110 32	315 12	326 50	16 35	6,930 47	4,339 95	172,216 47	183,079 18
Fifth district	11,720 57	170 16	11,550 41	131 44	180 00	.....	25 60	12,057 61	7,317 31	896,137 55	1,988,343 18
Sixth district	9,628 92	210 13	9,418 79	164 13	184 75	.....	7 00	9,984 80	4,426 50	799,745 70	762,344 93
Seventh district	8,633 61	25 00	8,608 61	258 67	274 63	26 50	71 10	9,264 51	8,778 36	423,151 23	502,022 08
Eighth district	4,182 22	65 95	4,116 27	107 90	71 66	.....	10 00	4,371 78	1,863 23	101,477 30	91,779 08
Ninth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	57,309 78	670 94	56,638 84	1,053 71	1,382 63	356 25	265 05	60,367 42	43,899 80	3,914,488 41	3,993,912 16
MISSOURI.											
First district	17,240 98	149 73	17,091 25	222 46	535 76	.....	245 65	18,244 85	24,792 32	4,371,219 38	3,499,865 95
Second district	9,187 21	80 52	9,106 69	230 18	245 26	103 46	220 75	9,986 86	6,188 43	182,140 13	134,384 74
Third district	7,552 45	128 68	7,423 77	330 44	184 90	7 50	124 25	8,199 54	3,978 79	411,547 13	410,485 98
Fourth district	7,137 65	245 37	6,892 28	70 28	149 00	364 80	61 50	7,783 23	1,230 00	410,697 96	363,762 00
Fifth district	2,172 48	27 51	2,144 97	256 77	144 89	19 50	62 60	2,656 24	1,174 58	180,382 93	127,343 60
Sixth district	6,635 02	47 49	6,587 53	342 63	363 75	.....	208 60	7,550 00	5,881 09	527,483 65	421,344 44
Total	49,925 79	679 30	49,246 49	1,452 76	1,623 56	495 26	923 35	54,420 72	43,245 21	6,083,471 18	4,957,186 71
TENNESSEE.											
First district	8,402 02	75 00	8,327 02	90 44	.....	1 50	40 00	8,533 96	5,890 00	46,873 00	43,022 23
Second district	8,934 56	75 00	8,859 56	115 58	33 00	.....	32 57	9,115 71	3,434 56	130,293 43	80,202 44
Third district	7,388 03	75 00	7,313 03	316 55	108 45	.....	14 75	7,827 78	4,898 03	90,373 16	72,673 40
Fourth district	11,814 46	103 55	11,710 91	106 52	4 36	.....	14 50	11,939 84	7,964 40	676,254 98	660,157 72
Fifth district	10,317 50	125 00	10,192 50	28 12	9 00	.....	34 00	10,388 62	6,817 50	551,002 01	559,006 01
Sixth district	7,190 45	281 38	6,909 07	146 36	5 81	.....	.....	7,342 62	563 00	377,359 89	369,045 47
Seventh district	8,270 80	75 00	8,195 80	220 58	28 10	1 25	35 00	8,555 73	5,770 80	173,275 21	227,000 00
Eighth district	11,362 00	243 26	11,118 74	315 56	184 80	.....	37 00	11,899 36	5,496 82	1,928,576 17	1,702,436 36
Total	73,679 82	1,053 19	72,626 63	1,339 71	373 52	2 75	207 82	75,603 62	40,835 11	3,974,007 85	3,713,543 63
LOUISIANA.											
First district	16,995 26	60 58	16,934 68	144 21	5 00	.....	697 00	17,841 47	30,681 33	3,125,205 33	2,892,158 79
Second district	18,000 00	150 00	17,850 00	77 42	18 05	177 00	124 50	18,396 97	24,597 03	652,118 14	484,961 41
Third district	7,262 89	18 75	7,244 14	188 84	37 05	.....	47 25	7,536 03	13,607 45	502,379 29	415,365 39
Total	42,258 15	229 33	42,028 82	410 47	60 10	177 00	868 75	43,774 47	78,886 71	4,279,702 76	3,792,485 59
NORTH CAROLINA.											
First district	5,725 78	75 00	5,650 78	78 44	95 44	213 10	110 60	6,223 36	3,225 78	94,157 73	118,574 62
Second district	11,828 99	125 00	11,703 99	231 70	154 13	125 88	85 50	12,426 20	10,302 41	648,495 09	631,358 71
Third district	8,585 25	92 50	8,492 75	98 45	28 13	3 12	5 25	8,720 07	5,684 75	396,519 36	352,080 01

H.—*Statement showing the expenses of collecting the internal revenue taxes, &c.*—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
NORTH CAROLINA—Cont'd.											
Fourth district	$9,788 74	$75 00	$9,713 74	$46 87	$18 45	.....	$22 00	$9,876 06	$6,975 74	$320,941 19	$303,391 22
Fifth district	7,218 35	75 00	7,143 35	118 09	173 31	$7 75	17 50	7,535 00	4,700 00	402,748 50	328,315 91
Sixth district	8,264 58	125 00	8,139 58	101 96	58 96	79 55	94 00	8,599 05	4,720 00	251,205 12	261,889 57
Seventh district	5,909 61	50 00	5,859 61	2 00	95 00	51 75	16 75	6,075 11	3,909 61	61,659 55	36,138 52
Total	57,321 30	617 50	56,703 80	677 51	623 29	481 15	351 60	59,454 85	39,518 29	2,175,726 54	2,031,748 62
SOUTH CAROLINA.											
First district	16,787 66	261 48	16,526 18	85 50	18 00	951 00	30 40	17,872 56	8,729 33	699,291 07	622,544 37
Second district	13,128 77	275 00	12,853 77	108 95	183 39	.....	181 50	13,602 61	7,603 83	601,391 99	630,108 79
Third district	18,262 13	150 00	18,112 13	197 33	8 55	.....	141 14	18,609 15	14,262 13	1,500,963 87	1,369,937 52
Total	48,178 56	686 48	47,492 08	391 78	209 94	951 00	353 04	50,084 32	30,595 29	2,801,646 93	2,622,690 68
GEORGIA.											
First district	13,254 60	229 14	13,025 46	94 39	.....	10 00	52 00	13,410 99	7,696 33	732,125 37	750,690 50
Second district	18,826 48	150 00	18,676 48	202 74	141 84	84	97 00	19,268 90	18,550 06	2,821,921 20	2,727,959 00
Third district	19,028 91	237 50	18,791 41	222 53	128 24	51 70	47 50	19,478 88	12,000 00	1,612,026 25	1,684,346 11
Fourth district	16,000 00	150 00	15,850 00	176 34	35 15	2 91	5 00	16,219 40	13,969 04	975,902 82	949,292 95
Total	67,109 99	766 64	66,343 35	696 00	305 23	65 45	201 50	68,378 17	52,215 43	6,141,976 64	6,112,288 56
FLORIDA.											
Florida	16,322 00	150 00	16,172 00	146 64	.....	.....	223 75	16,692 39	12,322 00	429,819 95	412,814 28
ALABAMA.											
First district	19,389 93	271 91	19,118 02	125 98	.....	.....	26 00	19,541 91	11,289 90	2,151,063 45	2,097,314 22
Second district	19,990 59	261 24	19,729 35	308 50	191 18	10 60	175 25	20,676 12	17,717 69	2,301,407 80	2,295,454 69
Third district	.....	.....	.....	68 66	.....	.....	.....	68 66	.....	.....	.....
Total	39,380 52	533 15	38,847 37	503 14	191 18	10 60	201 25	40,286 69	30,006 59	4,452,471 25	4,392,768 91
MISSISSIPPI.											
First district	16,490 90	150 00	16,340 90	124 82	.....	41 45	147 50	16,804 67	12,204 51	587,636 41	524,661 25
Second district	22,000 00	150 00	21,850 00	304 75	41 49	8 85	87 75	22,442 84	18,000 00	1,959,736 36	1,998,817 43
Third district	2,128 53	16 72	2,111 81	240 17	11 32	.....	.....	2,380 02	2,376 92	1,227,953 71	1,177,502 50
Total	40,619 43	316 72	40,302 71	669 74	52 81	50 30	235 25	41,627 53	32,581 43	3,775,326 48	3,700,981 18

TEXAS.											
First district	22,150 29	150 00	22,000 29	292 21	12 41	45 82	419 00	22,919 73	13,318 85	927,509 07	455,054 10
Second district	14,786 78	154 35	14,632 43	199 41	113 92	6 85	69 35	15,176 31	10,782 43	731,532 93	472,826 89
Third district	26,086 33	376 22	22,710 11	151 35	58 25	72 91	156 80	23,525 64	26,536 95	577,531 82	555,335 12
Fourth district	.....	.....	.....	251 89	.....	.....	.....	251 89	.....	.....	.....
Total	60,023 40	680 57	59,342 83	894 86	184 58	125 58	645 15	61,873 57	50,638 23	2,236,573 82	1,483,216 11
ARKANSAS.											
First district	13,655 22	231 59	13,423 63	909 27	87 87	.....	22 00	14,674 36	11,400 00	555,822 93	516,636 81
Second district	5,332 42	25 00	5,307 42	.....	45 38	.....	.....	5,377 80	2,250 00	7,387 77	12,893 61
Third district	6,960 00	100 00	6,860 00	257 79	5 01	.....	.....	7,222 80	4,567 50	67,283 21	72,229 09
Total	25,947 64	356 59	25,591 05	1,167 06	138 26	.....	22 00	27,274 96	18,217 50	630,493 91	601,759 51

RECAPITULATION.

Maine	$31,511 43	$801 18	$30,710 25	$588 18	$858 74	$56 00	$149 74	$33,164 09	$10,387 03	$1,567,537 16	$1,618,235 24
New Hampshire	24,761 63	657 60	24,104 03	384 79	519 14	8 85	140 50	25,814 91	8,609 45	1,972,419 85	1,938,111 14
Vermont	16,874 53	383 13	16,491 40	48 06	384 63	.....	69 19	17,376 41	6,211 40	534,946 89	584,425 45
Massachusetts	114,409 82	2,263 97	112,145 85	1,484 48	3,994 02	21 45	551 37	120,461 14	59,128 72	18,183,596 28	17,853,523 74
Rhode Island	20,751 33	419 79	20,331 54	294 81	343 12	.....	276 93	21,666 19	10,351 54	2,773,573 78	2,852,574 88
Connecticut	41,479 65	895 66	40,583 99	464 92	1,171 60	70	150 38	43,267 25	19,432 79	4,900,736 83	4,410,406 41
New York	343,022 84	5,815 49	337,207 35	7,237 40	10,213 43	145 77	2,921 06	363,540 50	190,445 63	41,928,988 25	39,431,141 73
New Jersey	53,805 09	1,068 69	52,736 40	766 45	1,642 58	78 00	283 88	56,576 00	26,815 93	8,940,037 02	8,521,756 09
Pennsylvania	199,129 13	4,044 83	195,084 30	3,057 06	4,631 76	108 69	1,766 68	208,693 32	94,488 80	19,313,545 55	18,619,173 42
Delaware	10,050 24	235 70	9,814 54	87 19	392 36	50	86 72	10,617 01	4,336 27	750,795 20	644,518 48
Maryland	39,458 72	899 10	38,559 62	795 35	827 81	106 42	502 43	41,690 73	17,066 06	4,056,235 19	4,277,249 13
District of Columbia	7,926 83	185 74	7,741 09	41 85	130 50	.....	37 85	8,137 03	3,172 07	450,143 19	485,366 07
Ohio	150,597 55	3,053 09	147,544 46	2,698 27	2,711 83	53 10	919 27	156,980 02	72,197 66	12,534,956 45	12,287,127 69
Indiana	63,285 19	1,242 08	62,043 11	1,209 32	1,152 08	.....	530 56	66,177 15	27,395 63	2,576,882 08	2,412,957 12
Illinois	92,725 97	1,267 19	91,458 78	1,975 53	3,701 61	87 29	1,086 01	99,576 41	54,694 11	8,855,647 93	7,687,391 82
Michigan	45,458 41	571 03	44,887 38	979 74	1,424 81	38 95	208 62	48,110 53	33,248 79	2,569,867 18	2,749,738 72
Wisconsin	36,400 10	625 26	35,774 84	647 42	1,192 00	79 05	330 10	38,648 67	23,013 52	1,880,508 55	1,835,028 21
Iowa	37,413 58	457 99	36,955 59	1,092 73	1,167 71	47 07	473 12	40,194 21	19,700 95	1,141,059 35	1,138,265 77
Kansas	6,032 16	25 00	6,007 16	269 21	215 43	20 38	160 15	6,697 33	5,121 53	259,462 35	254,860 53
Minnesota	19,421 93	106 25	19,315 68	282 63	240 13	18 25	132 89	20,095 83	20,680 10	328,634 09	378,642 83
California	98,774 35	925 68	97,848 67	1,661 22	1,858 34	3,556 21	730 68	106,580 80	67,277 15	7,085,888 82	6,554,172 51
Oregon	17,466 79	150 00	17,316 79	102 65	31 00	38 80	139 83	17,779 07	13,466 79	398,471 15	350,327 83
Nebraska	7,000 00	50 00	6,950 00	142 56	60 83	3 50	45 00	7,251 89	8,750 00	104,082 96	125,785 87
Nevada	26,716 75	150 00	26,566 75	87 16	83 90	3,268 86	184 75	30,341 42	8,977 93	389,496 73	282,190 73
New Mexico	6,000 00	75 00	5,925 00	47 13	9 82	.....	48 00	6,104 95	3,500 00	57,677 93	58,252 14
Utah	3,183 45	25 00	3,158 45	191 85	20 00	112 73	50 00	3,558 03	7,824 00	45,767 13	56,115 11
Colorado	13,020 00	100 00	12,920 00	151 34	87 41	9 35	226 00	13,494 10	10,028 12	149,786 45	119,220 30
Washington	10,151 54	100 00	10,051 54	44 08	63 69	65 02	145 50	10,469 83	9,000 00	60,259 95	80,056 83
Dakota	1,617 40	29 37	1,588 03	26 77	.....	.....	41 00	1,685 17	30 00	15,745 26	3,913 24
Arizona	4,459 77	124 31	4,335 46	10 00	11 00	.....	22 00	4,502 77	1,118 36	22,001 61	4,837 53

RECAPITULATION—Continued.

District.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
Idaho	$29, 257 64	$225 22	$29, 032 42	$231 72	$42 00	.....	$233 99	$29, 765 35	$8, 767 02	$101, 458 84	$99, 279 97
Montana	18, 000 00	150 00	17, 850 00	271 91	67 50	.....	.....	18, 339 41	14, 000 00	112, 303 63	117, 374 42
West Virginia	21, 791 10	599 00	21, 192 10	355 05	269 01	$3 30	247 90	22, 666 36	6, 250 14	1, 055, 298 72	1, 027, 165 80
Virginia	47, 393 18	1, 030 41	46, 362 77	702 92	720 33	.....	171 57	48, 988 00	20, 747 09	2, 053, 579 63	1, 776. 636 17
Kentucky	57, 309 78	670 94	56, 638 84	1, 053 71	1, 382 63	356 25	265 05	60, 367 42	43, 899 80	3, 914, 488 41	3, 993, 912 16
Missouri	49, 925 79	679 30	49, 246 49	1, 452 76	1, 623 56	495 26	923 35	54, 420 72	43, 245 21	6, 083, 471 18	4, 957, 186 71
Tennessee	73, 679 82	1, 053 19	72, 626 63	1, 339 71	373 52	2 75	207 82	75, 603 62	40, 835 11	3, 974, 007 85	3, 713, 543 63
Louisiana	42, 258 15	229 33	42, 028 82	410 47	60 10	177 00	868 75	43, 774 47	78, 886 71	4, 279, 702 76	3, 792, 485 59
North Carolina	57, 321 30	617 50	56, 703 80	677 51	623 29	481 15	351 60	59, 454 85	39, 518 29	2, 175, 726 54	2, 031, 748 82
South Carolina	48, 178 56	686 48	47, 492 08	391 78	209 94	951 00	353 04	50, 084 32	30, 595 29	2, 801, 646 93	2, 622, 690 68
Georgia	67, 109 99	766 64	66, 343 35	696 00	305 23	65 45	201 50	68, 378 17	52, 215 43	6, 141, 976 64	6, 112, 288 56
Florida	16, 322 00	150 00	16, 172 00	146 64	.....	.....	223 75	16, 692 39	12, 322 00	429, 819 95	412. 814 28
Alabama	39, 380 52	533 15	38, 847 37	503 14	191 18	10 60	201 25	40, 286 69	30, 006 59	4, 452, 471 25	4, 392, 768 91
Mississippi	40, 619 43	316 72	40, 302 71	669 74	52 81	50 30	235 25	41, 627 53	32, 581 43	3, 775, 326 48	3, 700, 981 18
Texas	60, 023 40	680 57	59, 342 83	894 86	184 58	125 58	645 15	61, 873 57	50, 638 23	2, 236, 573 82	1, 483, 216 11
Arkansas	25, 947 64	356 59	25, 591 05	1, 167 06	138 26	.....	22 00	27, 274 96	18, 217 50	630, 493 91	601, 759 51
Grand total	2, 237, 424 48	35, 493 17	2, 201, 931 31	37, 835 13	45, 385 22	10, 643 58	17, 562 18	2, 348, 850 59	1, 369, 196 17	188, 067, 097 70	178, 451, 219 06

I.

Statement of the amounts paid to internal revenue inspectors in the several States for salary and traveling expenses for the fiscal year ending June 30, 1869.

States.	Salary.	Tax.	Net salary.	Expenses.	Total.
Maine	$200 00	$2 00	$198 00	$49 40	$247 40
New Hampshire	108 00	1 08	106 92	59 60	166 52
Vermont	176 00	1 76	174 24	141 31	315 55
Massachusetts	784 00	7 84	776 16	214 68	990 84
Connecticut	364 00	3 64	360 36	119 85	480 21
New York	6,826 00	68 26	6,757 74	1,403 79	8,161 53
New Jersey	480 00	4 80	475 20	25 56	500 76
Pennsylvania	2,978 50	29 16	2,949 34	631,86	3,581 20
Maryland	396 00	3 96	392 04	225,30	617 34
District of Columbia	100 00	1 00	99 00	15 34	114,34
Virginia	376 00	3 76	372 24	281 25	653 49
West Virginia	100 00	1 00	99 00	40 40	139 40
Kentucky	904 00	9 04	894 96	421 95	1,316 91
Missouri	420 00	4 20	415 80	105 70	521 50
Ohio	1,334 00	13 34	1,320 66	846 25	2,166 91
Indiana	216 00	2 16	213 84	40 30	254 14
Illinois	808 00	8 08	799 92	204 65	1,004 57
Michigan	120 00	1 20	118 80	21 80	140 60
Wisconsin	104 00	1 04	102 96	173 40	276 36
Iowa	200 00	2 00	198 00	144 40	342 40
Kansas	44 00	44	43 56	131 90	175 46
California	300 00	7 00	293 00	283 50	576 50
South Carolina	128 00	1 76	126 24	163 14	289 38
Georgia	12 00	12	11 88	111 75	123 63
Alabama	164 00	1 64	162 36	135 00	297 36
Louisiana	690 00	16 10	673 90	104 75	778 65
Arkansas	100 00	1 00	99 00	96 00	195 00
Tennessee	515 00	8 47	506 53	406 95	913 48
Texas	192 00	4 48	187 52	.....	187 52
Total	19,139 50	210 33	18,929 17	6,599 78	25,528 95

K.

Statement of disbursements for salaries of United States direct tax commissioners in insurrectionary districts during the fiscal year ending June 30, 1869.

State.	Salary.	Tax.	Net salary.	Moneys refunded, land sold for taxes and redeemed.		
				Principal.	Interest.	Amount.
South Carolina	$5,752 75	$191 75	$5,561 00	.....	.....	.....
Florida	1,550 26	59 47	1,490 79	.....	.....	.....
Tennessee	.....	.....	.....	$4,055 00	$1,080 67	$5,135 67
Total	7,303 01	251 22	7,051 79	4,055 00	1,080 67	5,135 67

L.

Statement showing the amounts paid to certain internal revenue officers for salary and expenses; also the contingent expenses of the office of internal revenue, including salary and expenses of the Special Commissioner of the Revenue, salaries of Commissioner, deputy commissioners, clerks, &c., printing, &c., stationery and expressage, counsel fees, moieties, and rewards, drawbacks on rum and alcohol, and taxes erroneously assessed and collected, refunded from July 1, 1868, *to June* 30, 1869.

Revenue and special agents:		
Salary	$6,760 14	
Tax	196 28	
Net salary	6,563 86	
Expenses	4,057 58	
		$10,621 44
Supervisors:		
Salary	39,421 93	
Tax	1,238 02	

Supervisors:			
Net salary		$38,183 91	
Expenses		16,635 67	
Clerk-hire		12,648 58	
Furniture		2,676 59	
Rent		2,231 32	
			$72,376 07
Detectives:			
Salary		29,952 18	
Tax		588 15	
Net salary		29,364 03	
Expenses		21,669 98	
			51,034 01
Surveyors of distilleries:			
Salary		16,224 00	
Tax		269 88	
Net salary		15,954 12	
Expenses		5,351 62	
			21,305 74
Distillery inspectors:			
Salary		1,822 00	
Tax		33 58	
Net salary		1,788 42	
			1,788 42
Contingent expenses, salary, &c., of Special Commissioner and Commissioner's offices:			
Salary		373,272 83	
Tax		5,290 27	
Net salary		367,982 56	
Traveling expenses	$1,790 78		
Tax	15 04		
Net traveling expenses		1,775 74	
Printing, &c		268,444 30	
Office furniture		17,818 65	
Expressage		39,436 95	
Stationery		9,508 52	
			704,966 72
Miscellaneous expenses:			
Salary		20,760 61	
Tax		252 54	
Net salary		20,508 07	
Expenses		5,373 62	
			25,881 69
Counsel fees and expenses, moieties, and rewards:			
Fees and expenses		80,558 98	
Moieties		2,403 29	
Rewards		60,650 00	
			143,612 27
Drawbacks on rum and alcohol			437,689 50
Taxes erroneously assessed and collected, refunded			353,772 53
Total			1,823,048 39

M.

Statement of certificates issued and allowed for drawbacks on merchandise exported, as provided for under section 171 *of the act of June* 30, 1864, *for the fiscal year ending June* 30, 1869.

Number of certificates received and allowed	1,298
Amount allowed	$377,411 31

N.

Statement of accounts of Commissioner of Internal Revenue for internal revenue stamps, from March 11 *to April* 30, 1869, *inclusive.*

DR.

To amount of stamps on hand, and in hands of agents, March 10, 1869..	$3,368,123 55
To amount of stamps ordered from printers.....	2,350,999 45
To discount withheld in exchange of stamps.....	80 47
To amount overpaid by agents in settlement of their accounts.....	994 21
	5,720,197 68

CR.

By excess of stamps returned by agents prior to March 11, 1869.....	$984 80
By amount of cash deposited with United States Treasurer.....	2,379,647 26
By amount of commissions allowed to cash purchasers and agents.....	122,613 22
By amount of stamps remaining on hand, and in hands of agents, April 30, 1869.....	3,216,952 40
	5,720,197 68

REPORT OF THE SIXTH AUDITOR.

REPORT

OF

THE SIXTH AUDITOR OF THE TREASURY.

OFFICE OF THE AUDITOR OF THE TREASURY,
FOR THE POST OFFICE DEPARTMENT,
Washington, October 19, 1869.

SIR: In accordance with the uniform custom of this office, I respectfully submit the subjoined statement of the clerical labors performed in this bureau during the past fiscal year.

The forthcoming annual report of this office to the Postmaster General will exhibit in detail all that pertains to the financial transactions of the Post Office Department.

SUMMARY OF PRINCIPAL LABORS.

The postal accounts between the United States and the foreign governments have been promptly and satisfactorily adjusted to the latest period. Twenty-seven thousand eight hundred and fifty-three corrected quarterly accounts of postmasters have been examined, copied, resettled, and mailed; 102,358 accounts of postmasters have been examined, adjusted,and registered; 175,700 letters were received, indorsed, and properly disposed of, 212 of which contained the amount of $7,980 96, which has been deposited with the Treasurer of the United States to the credit of the parties remitting the same; 119,390 letters were answered, recorded, and mailed; 14,816 drafts were issued to mail contractors and others; 5,303 warrants were issued to mail contractors and others.

The number of folio post pages of correspondence recorded, viz: 2,940 pages in collection book; 171 pages in report book; 890 pages in suit book; 873 pages in miscellaneous book.

MONEY-ORDER DIVISION.

Of money-order accounts, 87,620 have been settled, involving the amount of $46,130,487 95; 1,540 letters relating to money-order affairs were written, copied, and mailed.

PAY DIVISION.

Of mail contractors' accounts, 25,336 were adjusted and reported for payment; 84,173 collection orders were transmitted to mail contractors; 377 miscellaneous accounts were audited and reported for payment; 538 special agents' accounts were audited and reported for payment; 6,712 letter-carriers' accounts were settled; 6,000 special mail carriers' accounts were settled; 8,708 mail messengers' accounts were settled;

5,518 accounts of railway postal clerks, route agents, local mail agents, and baggage-masters were settled; 64 accounts of attorneys, marshals, and clerks of the United States courts were reported for payment; $344,160 84 was collected from special and mail messenger offices; $2,229,731 99, aggregate amount of drafts issued to mail contractors and others; $9,428,173 48, aggregate amount of warrants issued to mail contractors and others; $2,333,898 76 was received of postmasters by mail contractors on collection orders; $1,183,915 31 was paid to letter-carriers; $79,565 41 was paid for advertising.

COLLECTION DIVISION.

The collection division has had charge of the following numbers of accounts, viz: 27,106 accounts of present postmasters; 44,882 accounts of postmasters who had become late; $23,680 11 was collected from mail contractors by collection drafts for over collections made by them from postmasters; $73,359 62, amount of internal revenue tax received by postmasters, and amounts withheld from other persons, paid to the Treasurer of the United States. 192 suits were instituted for the recovery of balances due the United States, amounting to $92,162 37, together with $385,000 penalties, making, in aggregate, $477,162 37. 156 judgments were obtained in favor of the United States.

In addition, many duties of an important character have been discharged, requiring much time and labor, which it would not be practicable to particularize in this report.

I have the honor to be, sir, very respectfully,

J. J. MARTIN, *Auditor.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE SUPERVISING ARCHITECT.

REPORT

OF THE

SUPERVISING ARCHITECT OF THE TREASURY.

TREASURY DEPARTMENT,
Office of the Supervising Architect, October 30, 1869.

SIR: I have the honor to submit the following report on the condition of the public property under the supervision of this office, together with an exhibit of the expenditures made under its direction during the fiscal year ending June 30, 1869, and of the total cost to that date of the various public buildings, with the construction, preservation, and custody of which it has been charged. The tables of expenditures have been closed at that date, in accordance with your directions to conform to the usage of the department. It has been thought advisable, however, to give a synopsis of the progress of the various works under its charge to the present date, as heretofore.

The business of this office has greatly increased during the past year, not only in the number and importance of the buildings in course of construction, which are largely in excess of any previous period in its history, but from the assignment of new duties and from other causes that will be explained hereafter; and as the duties of this office are not generally understood, I have thought it desirable to give the following brief synopsis of them. They now embrace the purchase, sale, and supervision of all real estate belonging to, or under the custody of the Treasury Department, excepting light-house property. The preparation of designs, estimates and specifications for buildings; the supervision of their construction; the repairs and improvement, the furnishing, lighting, and heating of those already completed; and the construction and supply of all vaults and safes used by the department.

Upon taking charge of this office I found that no record existed of the real estate owned by the department; that the title papers were in various hands, and that in many cases no official record existed to show that the property belonged to the government. Under the instructions and by the authority of the late Secretary of the Treasury, a thorough investigation was made which has resulted in the discovery of most of the missing deeds; the remainder have been supplied by certified copies and the records are now nearly complete, and are properly arranged and filed in this office. The investigation has also resulted in the reclamation of many valuable pieces of property of which the department had lost possession.

I have to report the completion of a schedule of the furniture in the public buildings owned or rented by this department, and the inauguration of a system of quarterly returns of such articles that render their abstraction or destruction without detection impossible.

The supervision of the appropriation for fuel, lights, &c., for the various public buildings, which has been assigned to this office, has involved

much labor, but it is believed that a considerable saving to the government will be effected. Should this not be the case, however, the cost of maintaining the public buildings of the country will be accurately determined, which could not have been done under the former system. Prior to the present fiscal year no special appropriation has ever been made for this purpose, the expense having been met by an apportionment of the amount among the different departments occupying the buildings, thereby drawing funds for heating and lighting a single building from several appropriations and rendering any supervision over the expenditures practically impossible, besides involving much unnecessary labor and materially increasing the cost.

The appropriation of $40,000 made at the last session of Congress has been found sufficient to meet about one-fifth of the expenses of heating and lighting the buildings, so that it has been necessary to provide for the remainder by apportionment as heretofore. The estimates herewith submitted will, I believe, with close economy, be found sufficient to meet the necessities of the service.

The investigations that have been made as a basis for the distribution of this fund, and during the preparation of the schedule of furniture, have developed much interesting information, and have already been productive of gratifying results, alike in the retrenchments that have been made, the reforms that have been effected, and the errors that have been discovered in the previous system. Among the graver defects which have been developed is one that will require the intervention of Congress to remedy. Thus far the responsibility of the officers charged with the custody of public buildings and the public property therein has been almost, if not entirely, nominal; more especially over the property in such portions of the buildings as are occupied by officers of other departments. It has been heretofore claimed that the responsibility of a custodian ceases when the adjustment of his accounts shows that the funds advanced to him for the purchase of property have been duly applied thereto, the officers being merely *ex officio* is custodians of the buildings and contents. Much valuable property has been lost in this manner, and a much larger amount wantonly or carelessly destroyed.

Another evil has been the neglect of many officers to report to this department promptly the necessity for repairs. Careless and inefficient officers in this manner frequently necessitate, by their neglect, expenditure of large sums to save the buildings which slight repairs promptly made would have prevented. I would therefore recommend the enactment of a law making custodians responsible for the buildings under their charge together with their contents, and would also urge in the strongest manner the importance of an appropriation sufficient to warrant the employment of responsible and reliable janitors. I believe that with the exception of the government buildings none of equal importance are left without guardians. I am aware that the utmost economy in public expenditures is desirable, but I am unable to see that any saving is effected by leaving valuable property exposed, or costly buildings open to the intrusion of evil-disposed persons, and it appears to me that as much care should be exercised in the protection of public property as private individuals exercise over their own. I would therefore strongly urge that the appropriations I have estimated for repairs and preservation of public buildings, for furniture, for fuel, lights, &c., and for janitors, be granted.

Much time and attention has been given to the monthly returns to which I alluded in my last report, but it has been found a difficult task to devise a system that would prove a satisfactory check upon superintend-

ents and exhibit in a clear and succinct manner the progress and cost of the work in each locality. I have, however, by the aid and cordial co-operation of J. C. Rankin, esq., the present assistant supervising architect, who has had special charge of this branch, been enabled to perfect a plan that will accomplish the desired result, though the returns are not as complete or satisfactory as they will be after another season's experience. It is believed, however, that they are sufficiently accurate for all practical purposes, and are used as a basis for the estimates herewith submitted. A uniform system of measurement has also been adopted, which is simple and comprehensive, avoiding extremely technical methods on the one hand, and indefinite local terms on the other.

The monthly report which is rendered by the superintendent embraces all the work done under his supervision during that period; the work done in the previous month, and the amount of work from the commencement of operations to that date, thus exhibiting at a glance the cost of each item, and the aggregate, with the comparative expenditures of succeeding months.

The quarterly report exhibits all the material and machinery purchased, expended, and remaining on hand, and the amount of labor performed during the quarter, and consequently embraces three varieties of expenditures, viz: The "material," representing what is invested in the building; the "machinery," (or more properly the "plant,") being such articles as scaffolding, derricks, tools, &c., requisite for the construction, and are convertible when it is completed; and, lastly, the labor which is employed in constructing the building. These reports are accompanied by photographic views showing the condition, and, by comparison, the progress of the work, which serve as an effectual check upon the returns. The enforcement of these rules has involved much labor with, until recently, comparatively small results, mainly chargeable to the difficulties attending the introduction of a new system, and in training superintendents to a proper understanding of the requirements of the department in this particular.

The reports of the superintendent of the Boston post office are appended herewith as an illustration of the system.

The system of operations explained in my last report has been adhered to, and with satisfactory results. The character of the work on the buildings has been in most cases unexceptionable, and the average cost below market rates for an equal quality of workmanship.

Great embarrassment has been experienced by the system of partial and insufficient appropriations heretofore adopted for the erection or completion of public works. It paralyzes the action of the department by compelling it to make contracts for supply of materials piecemeal, increases the contingent expenditures by causing frequent suspensions, and delays the government in the use of the building, thereby compelling the payment of rental for temporary accommodations, besides sinking the interest on the amount expended. There would be very decided advantages in changing this manner of making appropriations. The sum determined upon by Congress after careful consideration of the estimates, as the limit of expenditures for completing the work, should at once be placed at the disposal of the Secretary, to be expended as fast as the necessities of the work demand.

Notwithstanding all these disadvantages and the greatly enhanced price of material and labor, a comparison of the cost of the buildings constructed by this office under former supervision and those just completed, and now in course of erection, shows that the latter, in many instances, have actually cost less money, and when their superiority in

style, material, and workmanship is taken into account, the result is almost as much a matter of surprise as of congratulation. The tables appended to this report confirm this statement.

Since the date of my last report the United States court-house and post office at Springfield, Illinois, and the custom-house at Bangor, Maine, have been completed and occupied; the custom-house at Ogdensburg, New York, will also be finished and occupied before the commencement of winter. The custom-house at Wiscasset, Maine, is also nearly completed. The remodeling of the following buildings has been completed or is now in progress: the custom-houses at Toledo, Ohio, Richmond, Virginia, Castine, Maine, and Burlington, Vermont, and appraisers' stores, Baltimore, Maryland, all of which it is believed will be, when completed, in better order than when first erected.

Repairs more or less extensive have been made on the following buildings: Custom-houses at Bangor, Maine; Burlington, Vermont; Baltimore, Maryland; Buffalo, New York; Charleston, South Carolina; Chicago, Illinois; Cincinnati, Ohio; Galveston, Texas; Louisville, Kentucky; New Orleans, Louisiana; Newark, New Jersey; New Bedford, Massachusetts; New York, New York; Petersburg, Virginia; Philadelphia, Pennsylvania; Suspension Bridge, New York; San Francisco, California; Savannah, Georgia; St. Louis, Missouri. Marine hospitals at Cleveland, Ohio; Louisville, Kentucky; Portland, Maine; St. Louis, Missouri. Court-houses and post offices at Baltimore, Maryland; Boston, Massachusetts; Indianapolis, Indiana; Philadelphia, Pennsylvania; Springfield, Illinois. Appraisers' stores, San Francisco, California, and territorial building at Santa Fé, New Mexico.

The following buildings have been commenced: Post office and subtreasury at Boston, Massachusetts; post office and court-house at New York; branch mint at San Francisco, California; custom-houses at Portland and Astoria, Oregon, and the branch mint at Dalles City, Oregon. Plans and specifications for the assay office at Boise City, Idaho, have been prepared, a fine site for which building has been donated to the government. Work will be commenced as soon as the title papers are perfected and approved by the Attorney General. An excellent site has been donated for the proposed court-house and post office building at Omaha, Nebraska, and arrangements made for an immediate commencement of work. I cannot speak too highly of the liberality and public spirit manifested by the inhabitants of the latter cities.

The marine hospital property at Norfolk, Virginia, has been sold at public auction for the sum of $15,600, which is believed to be a fair price.

I respectfully renew my recommendations for the sale of the old custom-houses at Charleston, South Carolina, and Plymouth, North Carolina, the former of which is at present not only a ruin, but a public nuisance; and of the old custom-house lot at Astoria, Oregon, which is at considerable distance from the present site of the town and of little value.

I would also recommend that authority be granted for the sale of the following property, none of which is at present occupied by the government or needed for its use hereafter: Custom-house lot at Perth Amboy, New Jersey, and old United States court-house at St. Augustine, Florida. I recommend the sale of the United States branch mints at Dahlonega, Georgia, and Charlotte, North Carolina.

I would also respectfully suggest that the enactment of a general law authorizing, under proper restrictions, the disposal at public auction of property no longer needed would greatly facilitate the transaction of public business, and frequently save considerable sums to the government.

I desire to renew my recommendations that immediate steps be taken

for the erection of a suitable fire-proof structure for the use of the appraisers' department in the city of New York. The building at present occupied, though the best that can be obtained, is not well adapted for the purpose, and being of ordinary construction the risk from fire is of course great. The rental at present paid is $73,355, to which sum it has been increased since the date of my last report from $45,000 per annum, and will probably be again increased at the expiration of the present lease, if any opinion can be formed from past experience, the rent having been increased from $32,500 in 1864 to the sum at present paid. It is evident that the present rental would in a few years repay the cost of a suitable building, in which could be provided facilities for the transaction of the public business that cannot be obtained under the present system. In this connection, I would suggest that no better location could be selected than a portion of the battery, and desire again to urge the importance of obtaining the whole or a portion of that property as a site for a new custom-house and other buildings connected with the revenue department. Geo. W. Blunt, esq., of New York City, has been authorized by the commissioners of the sinking fund, in whom is vested the control of the property, to negotiate for its disposal to the government. He informs me that the city is willing to make a liberal arrangement in regard thereto. The present custom-house is crowded to its utmost capacity, and will, in a few years, become entirely inadequate for the transaction of the customs business of the port of New York; indeed, it is already so. I would also suggest that the removal of the assay office to the same locality could be effected at a comparatively small expense. The present building is too small, the business is annually augmenting, and it appears to me must continue to do so, not only from the increase of business incident to the growth of the city of New York, but from the present and prospective facilities for the transportation of bullion from the mines. The assayer strongly favors the change. The present custom-house and assay office buildings are situated on the most valuable property in Wall street, and could be sold for a sum nearly sufficient to erect the proposed building.

The new revenue dock on the battery is progressing as rapidly as the limited appropriation at the disposal of the department will permit, and could have been completed this season had a sufficient appropriation been made at the last session of Congress. It is to be built entirely of granite, and will, it is believed, prove cheaper in the end than any temporary structure, and, it is hoped, be but the commencement of permanent wharves and piers for the city of New York. If a new custom-house is erected on the battery, I see no reason why the proposed barge office building cannot be dispensed with, which would, of itself, be a saving of not less than $500,000.

In my last report I recommended the sale or leasing of the unoccupied half of the custom-house block in San Francisco, California. No authority having been obtained for its sale, it has been leased to Messrs. Buckbee & Williams, of that city, on terms that is believed are more advantageous to the department than any others that could be obtained The investigations made during my late trip to the Pacific Coast have conconfirmed me in the opinions previously expressed, that the property is worthless for any permanent structure suitable for government purposes, and that the additional cost of foundations would be greater than the price of a suitable lot. The great damage caused by the earthquake of 1868 was to buildings erected, like the custom-house, on made land, while well-built structures erected on firm soil suffered little or no injury; and I am of the opinion that no danger need be apprehended to buildings

so located, if properly constructed and of good material. I would, therefore, strongly urge the sale of this property at public auction, should the lease be disapproved. The lot chosen as a site for the new branch mint has proved an admirable selection. Interested or ignorant parties circulated reports that it was formerly a swamp. The lot was therefore thoroughly tested by boring, preparatory to the commencement of operations, with the most gratifying results, which demonstrated beyond a doubt the propriety of the selection, and the utter falsity of the rumors referred to. In this connection I may remark, as an evidence of the wisdom of the selection, and the comparative advantages of the mint and custom-house property, that the mint lot, which was purchased in 1867 for $100,000, is now valued at $250,000, while the custom-house lot has not advanced in value in the slightest degree.

No decision has yet been obtained in regard to the title of the marine hospital property in San Francisco, California, which is in litigation, and I am, therefore, unable to recommend the repairs of the building, which I found much less damaged than I expected, though entirely untenantable in its present condition. I am of the opinion that as the location is not suitable for hospital purposes, and as the property will probably be needed at no distant period as a site for a custom-house, that it would be more desirable to erect a suitable hospital building on one of the government reservations near the city, than to expend any more money on a building, the design and construction of which are so radically defective.

I desire to call special attention to the necessity of a decision in regard to the unfinished monstrosity known as the New Orleans custom-house, which is a disgrace to the government, as well as its designers and builders. The temporary roof placed over it at the close of the war is almost worthless, and must be renewed or the building vacated. I cannot recommend the completion of the building according to the original design, which would cost upwards of two millions of dollars in addition to the amount already expended; a sum sufficient to erect, out of the material on hand, a suitable, convenient, and durable structure. I feel, on the other hand, reluctant to recommend that the immense mass of material now piled on the foundations be used as a quarry, and a proper building erected on the site, though I believe it would be the best plan. I am therefore inclined to advise the completion of the building as a two-story structure, and believe that ample room would be found therein for all legitimate purposes.

I desire to call special attention to the necessity of a re-organization of the marine hospital establishment on some definite and comprehensive plan, and would strongly recommend that the small hospitals, of which so large a number were erected prior to the war, be disposed of, and hospitals maintained only at the more important ports. It is obvious that the cost per patient must be materially greater for small than for large hospitals, and that the most favorable working of the hospital system can be obtained only in buildings of sufficient size to warrant the employment of a suitable staff of officers. It is worthy of note that while marine hospitals have been erected in places like Burlington, Vermont; Burlington, Iowa; Galena, Illinois; Ocracoke Inlet, North Carolina, &c., no provision has been made for buildings at the great ports of New York, Philadelphia, and Baltimore; indeed, so remarkable has been the selection of locations that it is difficult to imagine any other motive for the erection of the buildings in many cases than a desire to expend money in the locality in which the buildings were located.

I would strongly recommend the sale of the hospitals at Vicksburg

and Natchez, Mississippi; Ocracoke and Wilmington, North Carolina; and New Orleans, Louisiana. The latter is an immense but unfinished pile of cast iron, that has cost already $527,934 34; is badly located and constructed, and it would cost more to repair and complete it than to erect a new and suitable building. It is at present, like the custom-house in the same city, but a monument of the incapacity of its designers and constructors.

I would also recommend that the hospital constructed in that city during the war, and known as the Sedgwick Hospital, (or such portions of it as may be needed,) be transferred from the War Department to the marine hospital establishment. The building is the property of the government, and admirably located, and I am advised that the land on which it is situated can be purchased on terms that would make it a desirable investment. I would also recommend the erection of suitable hospital buildings at the ports of New York and Baltimore, and would suggest that by making each new building the type of a different system of hospital construction, (in regard to the merits of which there is still great diversity of opinion,) much valuable information might be obtained. Thus the hospital to be erected in New York might be made the exponent of the experience gained in the late war, in regard to the proper construction of what is known as the "pavilion plan," while the hospital at Baltimore might, in like manner, embody all the improvements that have been made in the best French hospitals. The data thus obtained all being managed on the same system, would soon decide what form of hospital is best adapted for the cure of the sick, and for ease and economy of administration.

TREASURY EXTENSION.

The extension of the treasury building terminated with the completion of the north wing, which is occupied by the offices of the Treasurer of the United States and the Commissioner of Internal Revenue. The system of heating and ventilation adopted in that portion of the building has proved a success, and is now being introduced, as far as practicable, to the west and south wings. The improvements on the main west staircase are rapidly approaching completion, and will, it is believed, afford sufficient light and ventilation to that portion of the building, while the removal of the "monitor turret," referred to in my last report, has materially improved the exterior appearance. Work on the stairway at the northwest angle of the building is now progressing in a satisfactory manner, though commenced late in the season, operations having been necessarily delayed until the removal of the treasury to the north wing. These improvemets will finally complete the north and west wings, and add greatly to the beauty and convenience of those portions. It is with great satisfaction that I announce the removal of the hydraulic machinery and paper manufactory from the treasury building, and believe that this satisfaction is shared by every occupant of the building, particularly those who have of late years had their health impaired by inhaling the pestilential vapors and odors developed by the processes of paper-making, which permeated the building to a greater or less extent. The printing bureau has been removed from the basement to the attic story, which is well adapted to its wants, and provides the necessary isolation from the public portion of the building. The completion of the north wing and the removal of the printing bureau necessitated an entire redistribution of the space in the building, and the arrangement of the various offices in a permanent manner.

This has involved an immense amount of labor and the entire refitting of the basement story, which had been badly, and I may say recklessly damaged, and was in a disgraceful condition. The approaches to the south front are nearly completed, and will, it is believed, accomplish the object for which they were designed, and meet general approval.

I desire to renew my recommendation that the skylight, so ingeniously introduced behind the south portico, be dispensed with, and the original design carried out, or the depth of the portico reduced to that of the north front. I would also strongly recommend that the unsightly driveway, that so seriously impairs the beauty of the west front, be removed, and the area reduced to a proper width. This would also enable the construction, at a slight expense, of the additional coal vaults that are required. An underground passage for the removal of ashes, &c., is also much needed. Some minor changes to improve the ventilation of the building are required, which would greatly increase the comfort and health of its occupants. I would strongly recommend that this fine building be completed by the rebuilding of the old east front. The stone of which it is constructed is rapidly decomposing; its rooms are small, ill-lighted, worse ventilated, and of little value. It must at no distant day be reconstructed, and the entire structure completed in a suitable and satisfactory manner.

I desire to renew my recommendations for the condemnation of a strip of land on the east side of Fifteenth street, between New York and Pennsylvania avenues, and the lowering of the grade of that street and the avenue on the north of the treasury grounds, believing that it is the cheapest and most satisfactory solution of the difficult problem presented by the unfortunate location of this magnificent building. I have carefully considered the subject, and can see no other remedy that would prove effectual, save raising the building to the level of the avenue on the north, which, though practicable, would be more costly, and I believe less satisfactory in its results. The earth that would be obtained by the excavation is much needed for the improvement of the reservation immediately south of the grounds connected with the Executive Mansion, and would be worth nearly or quite the cost of removal. In this connection I desire to call special attention to the improvements south of the Executive Mansion, now in progress under Brigadier General N. Michler, Superintendent of Public Buildings and Grounds, and to express a hope that sufficient appropriation will be made to enable him to complete Executive avenue, and continue the improvements so admirably commenced, by converting the various reservations that now extend from the Executive Mansion to the Capitol into a continuous park, which can be done at a merely nominal expense.

ASTORIA, OREGON, CUSTOM-HOUSE.

Work was commenced on this building June 14, 1869; but the unfavorable character of the site, which upon examination was found to require extensive piling, has prevented much progress this season. The work is, however, being pushed forward as rapidly as the nature of the case will permit.

A fine quarry of sandstone has been opened near the city, from which it is believed a sufficient supply of stock can be obtained for the exterior of both this building and the one now being erected at Portland, in the same State. Great difficulty has been experienced in procuring supplies of cement and other building materials, which causes much delay, and has aided to retard the progress of the work. It is hoped,

however, that the difficulties have been overcome, and that, if sufficient appropriations are granted, the building will be completed at an early day.

CUSTOM-HOUSE, BANGOR, MAINE.

The extension of this building and the remodeling and repair of the old portion have been completed the present season, and the rooms have been properly furnished throughout.

The rapid prosecution and successful completion of this work reflect the highest credit upon the superintendent, who, in addition to his duties at this place, has also had charge of the custom-house in progress of erection at Wiscasset, Maine, and the remodeling of the custom-house at Castine, Maine.

The extension of this building has been completed within the estimates; but serious defects were discovered in the old portion, that rendered an increased expenditure indispensable to its preservation. By the enlargement of the building good accommodations have been provided for all the officers of the government occupying the same. An improved steam-heating apparatus has been provided, and the entire premises placed in the best condition.

CUSTOM-HOUSE, BALTIMORE, MARYLAND.

This building is in as satisfactory condition as its nature will permit; but it is overcrowded and not well adapted to the wants of the service. Some further relief for the Post Office Department is imperatively needed, and I would recommend that an appropriation of $20,000 be obtained for an addition to that portion of the building.

CUSTOM-HOUSE, BURLINGTON, VERMONT.

The repairs and improvements so much needed to this building have been completed during the present season in a very satisfactory manner. The old covering has been replaced by a Mansard roof, which also adds another story to the building, and provides the additional accommodations demanded by the increase in the public business. The interior and the wood and iron work of the exterior have been repainted, and the entire building repaired, and it is now in better condition than when first completed.

The original construction of this building was so extremely defective that it cannot be made a first-class structure. It is hoped, however, that the expenditure just made will make it available for government purposes for some years to come.

CUSTOM-HOUSE, CINCINNATI, OHIO.

I desire once more to call attention to the inadequate size and general unfitness of this building for the business of the government in that city. The accommodations for the post office and United States courts could scarcely be more unsuitable.

I would strongly urge the erection of a building of sufficient capacity to meet the demands of the public service in that city. Some improvements have been made to the post office portion during the past year, to meet the rapidly increasing wants of that important branch of the public business; but the relief is only temporary; and as the space is

now made available to the fullest extent, it is evident that the erection of a new building, or the removal of some branches of the service to other quarters, cannot long be delayed.

CUSTOM-HOUSE, CASTINE, MAINE.

This building was purchased by the government April 6, 1833, since which time it has been occupied for customs purposes only. It has been thoroughly repaired and remodeled, and now provides ample accommodations for the custom-house and post office. The building was poorly constructed, but has been much improved, and is now in better condition than when first occupied. The alterations and repairs have been judiciously made, and it is believed that the building will meet the wants of the government for many years.

CUSTOM-HOUSE, CAIRO, ILLINOIS.

Work on this building has been pressed forward as rapidly as the limited appropriation made at the last session of Congress would permit, and the entire structure is now under roof. The exterior walls present a very fine appearance, and the workmanship is in every way creditable to the contractors and to the government. Had sufficient funds been provided, there would have been no difficulty in completing the interior the coming winter. Arrangements have been made to finish it at the earliest moment. There will be no difficulty in completing it early next season, if appropriations are promptly made. I would strongly urge the completion of the building at the earliest date, and that a sufficient appropriation be made for fencing and grading the block on which it stands, which was a donation to the government.

CUSTOM-HOUSE, ERIE, PENNSYLVANIA.

This building has been repaired, and is in good condition. It is, however, inadequate for the wants of the service at this port, and I would recommend that a new building be provided of sufficient capacity to accommodate the post office, custom-house, and other branches of the government represented in that city.

CUSTOM-HOUSE, MOBILE, ALABAMA.

Repeated requests for repairs on this building have been made during the past year. Estimates of the cost of the work deemed necessary were prepared, and so far exceeded the means of the department that action has been necessarily postponed until further appropriations are made. This should be done during the coming winter, and the building, which is a fine one, placed in good repair.

CUSTOM-HOUSE, NASHVILLE, TENNESSEE.

I desire to renew my recommendation that the department be authorized to exchange the present lot for one suitable for a site for the proposed building, or sell it at public auction and purchase one with the proceeds, the lot now owned by the government being entirely too small for the purpose for which it was purchased. The erection of a building upon it would be but a waste of money.

CUSTOM-HOUSE, OGDENSBURG, NEW YORK.

This building is now nearly ready for occupancy, and will, when completed, afford accommodations for all branches of the public service in that city. It was considered by many, when first designed, larger than the importance of the city demanded; but it will be fully occupied, and, I fear, in a few years will prove too small. It has been well and cheaply constructed, and gives general satisfaction to the citizens of Ogdensburg and the officers of the government. A first-class heating apparatus has been provided, and arrangements made for furnishing the building in a suitable manner.

CUSTOM-HOUSE, PORTLAND, MAINE.

This building has been inclosed, and the approaches will be completed the present season. It was expected that this would have been accomplished last season, but was prevented by causes beyond the control of this office, the principal one being the failure of the contractor for granite to comply with his obligations as to time of delivery. The workmanship is, however, of the very best character, and the building is not only highly creditable to the government, but an ornament to the city of Portland.

CUSTOM-HOUSE, PORTSMOUTH, NEW HAMPSHIRE.

This is a finely constructed building of granite, finished in 1860, at a cost (including site) of $165,725 96. Unfortunately, however, it was covered with a galvanized iron roof, which, like all others of its class, has proved a complete failure, and, in spite of frequent repairs, the interior of the building has been seriously damaged. The corrugated iron has been removed and replaced by an excellent copper roof.

CUSTOM-HOUSE, PORTLAND, OREGON.

Operations were commenced on this building on the 1st of July last, and have been prosecuted as vigorously as possible. It was originally designed to construct it of pressed brick, but it was found difficult to obtain a suitable quality for the purpose on that coast, and it has accordingly been decided to face the exterior of sandstone from the quarries at Astoria, now being worked by this department, it being cheaper and far more satifactory. The design contemplates a building one hundred and eighteen feet by sixty-four feet, two stories in height, with an attic, which will provide accommodations when completed for the custom-house, post office, internal revenue department, and United States courts. The rapid increase in the business of Portland, the customs revenues of which have increased not less than threefold during the past eighteen months, has induced the department to erect a larger and more permanent building than was at first intended, it having been evident that the erection of one of inadequate size would simply involve a useless expenditure from which the government could derive no benefit. The cost of the building will also be somewhat increased by the change from brick to cut stone.

CUSTOM-HOUSE, RICHMOND, VIRGINIA.

This building, which has been much in need of repairs for some time, has been thoroughly repaired and remodeled. The old galvanized iron

covering, which was entirely worthless, has been replaced by a first-class copper roof, and the building is now in as good condition and much more convenient than when first completed.

CUSTOM-HOUSE, SUSPENSION BRIDGE, NEW YORK.

The alterations and repairs of this building have been completed, the rooms neatly furnished, and the officers installed therein. The work has cost much more than was at first estimated, the building being found, as is usually the case, in a worse state than was anticipated. It has been placed in good condition, and no pains spared to make the repairs as permanent as possible. The building is conveniently situated and well adapted to the wants of the government. New and improved hot-air furnaces have been provided and the building furnished.

CUSTOM-HOUSE, SAN FRANCISCO, CALIFORNIA.

As noted in my last report, this building was severely injured by the earthquake. It was judiciously repaired by the superintendent, and it is now in as good condition as the nature of the structure will permit. The front portico was so badly shattered that it could not be restored, and was consequently removed. Wood ceilings were substituted for plaster, and the building braced and inclosed with suitable iron rods, but it will probably not last many years; and, because of the objections I have heretofore made to the unfitness of its location for such purposes, I would strongly recommend the erection of a building of sufficient capacity to accommodate the custom-house, post office, internal revenue offices, United States court, &c., and believe the marine hospital lot admirably adapted for that purpose.

CUSTOM-HOUSE, ST. LOUIS, MISSOURI.

I cannot refrain from again calling attention to the unsuitable character of this building for government purposes, and would strongly urge the importance of taking immediate steps for the erection of a suitable building in some eligible locality.

CUSTOM-HOUSE, ST. PAUL, MINNESOTA.

Although work on this building has advanced more rapidly the present season than the preceding one, the rate of progress has been by no means equal to the expectations of this office. The workmanship is, however, of the very best quality, and the two stories already completed will compare favorably with any public or private work in the country. Great difficulty has been experienced in obtaining a supply of granite and skilled mechanics. It is hoped, however, that better progress will be made next year, and the building be well advanced to completion by the date of my next report. It will be one hundred and thirty feet by seventy feet, and three stories in height, and will accommodate the custom-house, post office, offices of internal revenue, the United States courts, and the land office with its valuable records.

CUSTOM-HOUSE, TOLEDO, OHIO.

As no arrangements were made at the last session of Congress looking to the erection of a new custom-house at this place, it was decided to

proceed with the repairs and remodeling of the present building. It has been rearranged, and is now in good repair, and is as well adapted to the purposes for which it is to be used as it can be made. The lot has been graded and inclosed with a neat iron fence; and the entire premises placed in good condition.

CUSTOM-HOUSE, WISCASSET, MAINE.

This is the only building in process of construction under this office that is being erected by contract, and the result has been much the same as with the contract system generally. By the terms of his agreement the contractor was to have completed the building on the 1st day of June, 1869; but it is not yet finished, though every effort has been made to enforce the contract. Some delays have occurred for which he is not justly chargeable; but it could, with ordinary diligence, have been completed long since; and it would have been more advantageous to the department to have erected it on the same system as the other buildings now in course of construction.

CHICAGO MARINE HOSPITAL.

I am again compelled to report this building in an unfinished condition. Congress having failed, at its last session, to appropriate a sufficient sum of money for its completion. This is to be regretted, as the building is much needed, and work on such a structure can be carried forward with far greater economy when not interrupted by frequent suspensions from lack of funds or other causes. The workmanship thus far has been of the best quality, and the prices paid reasonable, and below rather than above market rates. I cannot too strongly urge the importance of obtaining a sufficient appropriation to complete the building at an early day.

UNITED STATES MARINE HOSPITAL, PORTLAND, MAINE.

During the severe gale that occurred on the 8th of September, 1869, the roof of this building was destroyed; three chimneys were blown down, and much other damage inflicted, all of which required immediate attention. Arrangements have been made for the necessary repairs. As noted in my previous reports, however, this building was very defective in design and construction. These defects are so radical that it cannot be made either substantial or convenient.

UNITED STATES MARINE HOSPITAL, ST. LOUIS, MISSOURI.

Repeated applications have been made for the repair and remodeling of this building, which is undoubtedly much needed. The limited appropriation at the disposal of this office has, however, prevented any action this season.

COURT-HOUSE, BOSTON, MASSACHUSETTS.

The main court-room of this building has been improved and a new one constructed, which has added greatly to the convenience of the building. It is, however, unfit for the purpose for which it is used, being neither convenient nor fire-proof. The building is now in very good condition.

COURT-HOUSE, BALTIMORE, MARYLAND.

A new stairway has been provided between the second and third stories of this building, the old one being very inconvenient and ill-arranged; the arrangement of rooms in the second story changed to afford better accommodations for the officers of the judiciary; an office provided for the pension agent on the ground floor, and the whole premises placed in good condition. The portico on Fayette street disfigures the building greatly, and is very inconvenient, and it should never have been placed there. It is proposed to remove it at the earliest practicable moment, and finish the front in a proper manner, the granite of the portico being, it is believed, of sufficient value to cover the entire expense.

UNITED STATES POST OFFICE AND TREASURY, BOSTON, MASSACHUSETTS.

Work was commenced on the excavation for this building in May last; proposals for excavation, and for a supply of cement and sand, had previously been invited, but no satisfactory offers could be obtained, and contracts were made in open market at much more favorable rates. The work has been done by the day under the personal supervision of Gridley J. F. Bryant, esq., superintending architect, and has been pushed forward as rapidly as the means at his disposal and the nature of the work permitted. Unusual dfficulties have been encountered, but the foundations are finished, and it is believed that the entire basement story will be completed this season. The contracts for the supply of all material have been made at most advantageous rates, and the work performed at satisfactory prices. It is, however, believed that these can and will be reduced on the superstructure, arrangements having been made that will greatly facilitate future operations, and if sufficient appropriations are made, insure an early completion of this important structure. As the appropriation was insufficent to cover a contract for the entire amount of granite required, and as the law prohibited the department from contracting beyond the amount of the appropriation, it was determined, as the only method of protecting the interests of the government and insuring a supply of the same kind of stone for the entire building at fair prices, to lease a quarry at a certain stipulated price per annum from which the government could take a greater or less amount of material as might be required, paying in proportion to the amount used. A lease has accordingly been concluded with the Cape Ann Granite Company for the use of their quarries, on extremely favorable terms, and an ample supply of stone for the entire building thus secured at rates far below the market price. I desire in this connection to urge the importance of securing an additional piece of property on Milk street, which I consider indispensable. I also desire to express my thanks to the officers of the Merchants' Insurance Company, who own the adjoining estate on Water street, for their generous co-operation, and the liberal arrangements made, by which the government has been enabled to close and cover the open passage-way between the two estates, which will add greatly to the value and beauty of the property, and to acknowledge the obligations under which the department has been placed by the city of Boston, in raising, at its request, the grade of Devonshire and Water streets, which has greatly increased the convenience of access, and rendered the basement available for post office purposes, and for other facilities for prosecuting the work that have been afforded. I have also to express my entire satisfaction with the management of

the superintendent, to whom I am much indebted for assistance and advice, and whose experience has been of the greatest value in the prosecution of the work, and to call the attention of the department to the important services rendered by the disburisng agent and custodian of the property, General W. L. Burt, in adjusting legal difficulties and property rights with adjoining owners, and by the arrangements he has made for securing a uniform front on Water street from Devonshire to Congress streets.

UNITED STATES COURT-HOUSE, DES MOINES, IOWA.

The progress of the work on this building has been quite satisfactory during the present season, and had the contractor for the stone work delivered the same as rapidly as required by his contract, there is no doubt that the entire building would have been completed this year. The workmanship throughout is of good quality, and the building satisfactory, both in cost and appearance.

UNITED STATES COURT-HOUSE, INDIANAPOLIS, INDIANA.

This building was provided with a new copper roof a few years since, but it has been a constant source of annoyance and expense ever since from leakage, caused by the contraction and expansion of the copper. The gutters have been reconstructed and the roof thoroughly repaired, and it is hoped that the difficulties have been permanently removed. The work has been well done, and some changes made in the court-room and post office department to accommodate the letter-carrier system, and it is hoped that no material expenditures will be required on the building for some years.

COURT-HOUSE, MADISON, WISCONSIN.

The exterior walls and the roof of this building have been completed; the windows put in place, and good progress made in the preparation of the interior finish. There is no doubt of its entire completion during the coming season, if the necessary appropriations are made. The work on this building is of the best possible character, and is surpassed by none in the country. Great economy has been exercised by the superintendent, and it gives me pleasure to say that his management has been highly creditable to him.

COURT-HOUSE AND POST OFFICE, NEW YORK.

The inclosure of the lot on which this building is to be located was commenced on the 9th of August last; all efforts to effect an exchange of site, as provided for in the act approved March 3, 1869, having failed. The excavation was commenced on the 17th of the same month, and has since that time, in spite of the extraordinary difficulties experienced, been pressed forwarded rapidly. It was deemed of the utmost importance that the retaining and foundation walls should be completed at the earliest moment, not only on account of the great risk necessarily incurred by excavating so far below the level of Broadway in a bed of sand, but in order to inconvenience the city of New York as little as possible by the continued occupancy of the entire sidewalks adjoining the property, the use of which and of a considerable portion of the park has been kindly granted by the authorities of the city of New

York, to whom I desire to express my obligations, and particularly to Hon. A. Oakey Hall, the mayor, and to the Hon. George W. McLean and William M. Tweed, street commissioners, for these and other valuable favors. It was therefore determined to continue the work night and day by means of relays of hands. This has been accomplished at a very slight additional expense by the use of calcium lights. Contracts were awarded, after due advertisement, to the lowest bidders for excavation, stone, and cement. The two former contracts have been canceled for non-fulfillment according to their terms, and purchases made in open market at more satisfactory rates. The work is being performed by the day, under the immediate supervision of the Hon. C. T. Hulburd, whom I am unable to praise too highly for the manner in which he has performed his duties, and the vigilance he has exercised in guarding the public interests, and who has been ably seconded in all his efforts by the disbursing agent, General P. H. Jones, for whose cordial cooperation and constant efforts to promote the success of the enterprize, I wish here to attest my appreciation and express my thanks. I cannot too strongly urge the importance of granting a sufficient appropriation to inclose the building during the coming season, which I am satisfied can be done if the necessary means are provided and no unforeseen obstacles arise.

OLD POST OFFICE, NEW YORK CITY.

This building has been renovated, some new and improved assorting and distributing tables provided, and the arrangements are perhaps as convenient as is possible in such a wretched and over-crowded structure. It is but just to the officers of the post office department in New York to say that they have transacted their business under great difficulties, and it is a matter of surprise under the circumstances that they have performed their arduous duties so well.

COURT-HOUSE, PORTLAND, MAINE.

Great difficulties have been experienced during the entire season to obtain the marble work for this building from the contractors, and it is only by the most decisive measures that the material has been obtained in season to enable the completion of the roof this fall. The work is well cut, however, and it is believed the building will compare very favorably with any other marble structure in the country. It is believed the entire exterior stone work will be finished this fall, and that the building will be completed early next season.

UNITED STATES COURT HOUSE AND POST OFFICE, PHILADELPHIA, PA.

By late orders from the Post Office Department six of the sub-post office stations in this city have been consolidated with the main office, rendering it necessary to make some changes and an addition to the building to provide the accommodation required. It is estimated that $20,000 will be required for the purpose, which amount I strongly recommend be appropriated.

COURT-HOUSE AND POST OFFICE, SPRINGFIELD, ILLINOIS.

This building has been completed and occupied, and is believed to be one of the most convenient buildings in the country. It has been built in the most substantial manner, and at lower rates than those paid on

other public works in the same locality. The management of the late superintendent was not satisfactory, but in spite of this and other disadvantages, the building is a cheap as well as a most substantial structure. It is to be regretted that the estimates for grading and paving submitted at the last Congress were not granted, as the work could readily have been performed this season, and at a less expense than hereafter. The entire cost of superintendence could have been saved, and the great annoyance to the citizens of Springfield obviated. I would strongly urge the purchase of an additional strip of land adjoining the property on the east side for the protection of the building.

BRANCH MINT, NEW ORLEANS, LOUISIANA.

This building is no longer used for mint purposes, and is of very little practical value to the government. I would recommend that an arrangement be made for the disposal of the property to the city of New Orleans, the site having been donated to the United States by that city to be used for mint purposes only. It is, in its present condition, little more than a source of expense to the government, the necessity for a mint at New Orleans having apparently ceased.

UNITED STATES BRANCH MINT, DALLES CITY, OREGON.

The erection of this building was commenced in February last, and, considering the difficulty of procuring mechanics and materials, a very fair rate of progress has been made. The foundation and basement walls have been completed, a considerable portion of the walls of the first story built, and it is believed that the work can be completed the coming season. The building will be two stories in height, of rubble stone. It is of much the same character as the branch mint at Carson City, Nevada, but it is believed that it can be erected for a less sum than the latter, the cost of transportation, and consequently of material, being far less, though the general high prices ruling on the Pacific coast render building operations of all kinds very costly. The management of the superintendent has thus far been very satisfactory.

BRANCH MINT, SAN FRANCISCO, CALIFORNIA.

The lot was carefully tested by boring, and the character of the soil proving entirely satisfactory, work was commenced in March last and has been pushed forward in a rapid and efficient manner. Arrangements had been made to obtain stone from the government quarries on Angel Island, near San Francisco, but it was found, on examination, so difficult to obtain a sufficient supply of a satisfactory color, that it was abandoned, and proposals obtained for granite and other stone. After a careful examination of the various samples submitted, it was decided to build the basement story of granite from the Penrhyn quarries and the superstructure of a most beautiful and durable dark blue freestone. By this arrangement a considerable saving will be effected and the beauty of the building increased. The building is to be two stories and a basement in height, 221 by 164 feet, with an interior courtyard 102 by 44 feet.

BRANCH MINT, CARSON CITY.

After a personal inspection of this building, which has at last been entirely completed, I am compelled, in justice to the superintendent, to

say that I believe it to be one of the most faithfully and economically constructed buildings in the United States; indeed, I am surprised at the result accomplished, when the enormous prices of labor and material and the difficulties and embarrassments incident to insufficient appropriations are considered. A great deal of criticism has been elicited in regard to the size of the building, which has been pronounced unnecessarily large, but I do not hesitate to assert that if a mint is needed at Carson City, the building is too small, and that it will require additions at no distant day. A fuel shed and blacksmith's shop is much needed, and should be erected without delay.

PUBLIC STORE, BALTIMORE, MARYLAND.

This building was purchased in 1833, and by the rapid increase of the commerce at Baltimore, it has become entirely inadequate for the transaction of the appraisers' business which is carried on therein. The building has been remodeled and a steam-heating and hoisting apparatus provided. The relief thus granted will, however, be but temporary, and I would recommend that steps be taken to provide a suitable building for the use of this very important branch of the public service.

APPRAISERS' STORES, PHILADELPHIA, PENNSYLVANIA.

It is much to be regretted that a sufficient amount was not appropriated at the last session of Congress to complete this building this season, which might easily have been done, and the building now occupied, the rent saved, and an income derived from the portion to be devoted to storage.

The exterior walls are now finished and only require the roof to have the building entirely inclosed. It is one of the finest warehouses in the world, and will, when completed, be second to none of its class within my knowledge. It is greatly needed for the government, and I cannot too strongly urge the importance of its early completion.

BARGE OFFICE, NEW YORK.

Work on this improvement has progressed very slowly and under great disadvantages, not the least of which was the lack of funds to enable the department to contract for the construction of the entire seawall this season, the appropriations asked for having been reduced below the amount necessary for its completion. From the peculiar location of the work operations are carried on with great difficulty, the work being under water and necessarily performed by divers, which, of course, has rendered its progress slow. It is hoped, however, that it will be so far advanced this season as to prevent injury from the ice and spring floods, otherwise considerable damage will probably occur.

No appropriation has yet been made for the erection of the building, preparations for commencing which might be made before the completion of the wall and at a great saving of expense.

CONCLUSION.

The additional labors imposed upon this office during the past year have been transacted with but slight increase in the clerical force, and it gives me great pleasure to bear testimony to the general efficiency, fidelity and willingness of the employés of this office. In this connec-

tion I desire once more to call attention to the inadequate compensation paid, and to urge, as strongly as possible, that the salaries paid by the government should be at least equal to those allowed by private parties for similar duties. Cheap labor, as a rule, is poor labor, and the government will find in a series of years that it obtains no more than it pays for.

It cannot be expected that employés who are underpaid, and thereby denied the means of providing for their families in a proper manner, will be zealous for the interests of the government, or feel themselves called upon to make any unusual exertions in its behalf. It is no evidence that the salaries at present paid are sufficient to point to the long list of applications or the number of candidates. The latter, I admit, are sufficiently numerous, but I respectfully submit that the government has no right to avail itself of the poverty or incompetency of these applicants in fixing its scale of wages. I do not hesitate to assert that if the salaries were sufficiently increased to secure the services of competent, reliable, and efficient gentlemen, in all branches, that a reduction in the number of employés could be made more than sufficient to meet the advance in the salaries of those retained. Underpaid and dissatisfied clerks are certainly more easily tampered with than those who are properly remunerated, and who feel that their positions are honorable and desirable, and I believe that the present illiberal scale of prices tends directly to promote fraud and encourage incompetency.

Very respectfully, your obedient servant,

A. B. MULLETT,
Supervising Architect.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Tabular statement of custom-houses, court-houses, post offices, branch mints, &c., under the charge of this office, exhibiting the cost of site, date of purchase, contract price for construction, actual cost of construction, and the total cost of the work, including site, alterations and repairs, to June 30, 1869.

[NOTE.—Sums marked with an asterisk (*) denote "Building and site."]

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1869.
CUSTOM-HOUSES.					
Alexandria, Va., (old)	Nov. 25, 1820	*$6,000 00		$8,246 46	$14,396 46
Alexandria, Va., (new)	May 3, 1856	16,000 00	$37,149 37	57,913 64	77,961 89
Astoria, Or., (old)	Mar. 27, 1856	900 00			
Astoria, Or., (new) (a)	May 7, 1868	8,000 00			10,567 26
Bath, Me	Feb. 7, 1852	15,000 00	47,594 36	90,182 65	105,440 41
Bangor, Me	June 5, 1851	15,000 00	45,584 39	103,698 13	195,238 47
Barnstable, Mass	April 24, 1855	1,500 00	17,250 00	34,433 71	37,489 93
Baltimore, Md	July 16, 1817	*70,000 00			
Baltimore, Md (b)	Feb. 10, 1853	*110,000 00		451,672 61	893,217 57
Baltimore, Md	May 28, 1857	*207,000 00			
Belfast, Me	Oct. 4, 1856	5,600 00	17,500 00	34,340 25	38,534 82
Boston, Mass	Aug. 29, 1837	180,000 00		886,658 00	1,103,431 36
Bristol, R. I	Mar. 12, 1856	4,400 00	17,522 00	23,952 68	28,297 00
Buffalo, N. Y	Jan. 22, 1855	45,000 00	117,769 05	191,764 34	282,480 77
Burlington, Vt	Mar. 30, 1855	7,750 00	28,238 40	40,036 96	55,798 31
Cairo, Ill (c)	April 28, 1866				139,958 52
Castine, Me	April 6, 1833	1,200 00			1,458 53
Charleston, S. C., (old)	Feb. 14, 1818	*60,000 00			70,000 00
Charleston, S. C., (new)	July 10, 1849	130,000 00		1,939,948 46	2,107,975 82
Cleveland, Ohio	April 9, 1856	30,000 00	83,500 00	138,236 30	189,565 11
Cincinnati, Ohio	Sept. 1, 1851	50,000 00		242,197 23	360,900 99
Chicago, Ill	Jan. 10, 1855	26,000 00			
Chicago, Ill	July 1, 1857	34,200 00	276,750 56	365,694 18	467,473 33
Chicago, Ill	Jan. 26, 1865	8,400 00			
Detroit, Mich	Nov. 13, 1855	24,000 00	103,160 66	214,020 61	217,472 14
Dubuque, Iowa	Feb. 17, 1857	20,000 00	87,334 50	173,607 53	199,655 96
Eastport, Me., (old) (d)	———1830				
Eastport, Me., (new)	July 3, 1847	2,780 00	30,500 00	32,509 60	41,789 10
Ellsworth, Me	April 11, 1855	3,000 00	9,200 00	21,629 84	26,646 42
Erie, Penn	July 2, 1849	*29,000 00			31,985 14
Galena, Ill	Mar. 24, 1857	16,500 00	43,629 00	61,372 44	78,529 04
Galveston, Tex	Sept. 1, 1855	6,000 00	94,470 74	108,359 82	130,995 10
Georgetown, D. C	Oct. 23, 1856	5,000 00	41,582 00	50,736 11	65,048 81
Gloucester, Mass	June 6, 1855	9,000 00	26,596 78	40,765 11	49,785 11
Kennebunk, Me	Nov. 19, 1832	*1,575 00			2,348 42
Key West, Fla	July 26, 1833	*4,000 00			8,699 66
Louisville, Ky	Oct. 7, 1851	16,000 00	148,158 00	246,640 75	303,438 16
Middletown, Conn	Feb. 8, 1833	3,500 00		12,176 64	32,801 83
Milwaukee, Wis	Feb. 16, 1855	12,200 00	130,064 03	159,700 00	190,216 54
Mobile, Ala., (old) (e)	———1830	*16,300 00			
Mobile, Ala	Oct. 13, 1851	12,500 00		382,159 93	400,514 05
Nashville, Tenn	Feb. 17, 1857	20,000 00			
Newark, N. J	May 30, 1855	50,000 00	81,252 90	108,519 00	163,732 54
New Bedford, Mass	April 13, 1833	4,900 00		24,500 00	35,228 82
Newburyport, Mass	Aug. 9, 1833	3,000 00		23,188 50	26,960 80
New Haven, Conn	June 1, 1855	25,500 00	88,000 00	158,614 50	190,865 67
New London, Conn	May 18, 1833	3,400 00		14,600 00	21,411 95
New Orleans, La (f)	Jan. 27, 1848			2,929,264 50	2,983,021 56
Newport, R. I	Sept. 16, 1829	1,400 00		8,600 00	12,464 23
New York, N. Y., (old)	Dec. 16, 1816	*70,000 00			
New York, N. Y (g)	Jan. 9, 1833	200,000 00		858,846 76	1,244,435 41
New York, N. Y	April 29, 1865	*1,000,000 00			1,272,559 41
Norfolk, Va., (old)	Dec. 6, 1817	9,000 00			47,002 33
Norfolk, Va., (new)	Feb. 28, 1852	13,500 00		223,893 75	225,339 66
Ogdensburg, N. Y (h)	Feb. 4, 1857	8,000 00			177,602 23
Oswego, N. Y	Dec. 15, 1854	12,000 00	77,255 00	121,092 89	133,958 75
Plattsburg, N. Y	June 10, 1856	5,000 00	51,224 94	71,450 17	72,890 90
Pensacola, Fla (i)			27,115 00	48,004 27	51,488 93
Petersburg, Va	Feb. 5, 1856	15,000 00	67,619 88	78,754 89	103,211 08
Pittsburg, Pa	May 8, 1851	41,000 00	39,866 00	99,747 00	151,446 48
Philadelphia, Pa	Aug. 27, 1844	*257,000 00			316,803 19
Plymouth, N. C	May 17, 1834	*2,506 00			2,932 70
Portsmouth, N. H	June 22, 1857	19,500 00	82,728 96	145,046 91	165,775 65
Portland, Maine, (old) (j)	Oct. 4, 1828	5,500 00			
Portland, Maine	Dec. 31, 1866	35,000 00			336,630 32
Portland, Maine, (new) (k)	July 5, 1849	*149,000 00			
Providence, R. I., (old)	Nov. 26, 1817	3,000 00		10,504 00	16,492 26
Providence, R. I	Oct. 9, 1854	40,000 00	151,000 00	202,334 33	261,202 93
Richmond, Va	June 22, 1853	61,000 00	110,000 00	194,404 47	260,695 01
San Francisco, Cal	Sept. 5, 1854	150,000 00	400,000 00	628,581 49	805,255 84
Sandusky, Ohio	Dec. 28, 1854	11,000 00	47,560 00	64,522 16	75,523 05

Statement of custom-houses, court-houses, post offices, branch mints, &c.—Continued.

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1869.
CUSTOM-HOUSES—Continued.					
Savannah, Ga	Dec. 16, 1845	20,725 00		156,434 35	179,892 61
Salem, Mass	June 23, 1818	5,000 00		14,271 77	35,838 59
St. Louis, Mo	Oct. 31, 1851	37,000 00	336,309 07	321,987 08	381,224 17
St. Paul, Minn (*l*)	April 10, 1867	16,000 00			124,948 62
Suspension Bridge, N. Y	May 25, 1867	*6,000 00			25,855 55
Toledo, Ohio	Feb. 20, 1855	12,000 00	45,530 11	64,524 16	87,912 00
Waldoboro, Maine	Nov. 29, 1852	2,000 00	15,800 00	22,824 68	25,132 93
Wheeling, W. Va	Sept. 7, 1855	20,500 00	85,070 82	96,648 64	125,208 46
Wilmington, N. C (*m*)	Mar. 19, 1819	*14,000 00			
Wimington, N. C	May 17, 1845	1,000 00		42,039 75	59,971 70
Wilmington, Del	May 27, 1853	3,500 00	29,234 00	40,146 34	45,400 29
Wiscasset, Maine, (old) (*n*)	Nov. 23, 1848	*2,000 00			
Wiscasset, Maine (*o*)	June 20, 1868	1,800 00			12,423 43
MARINE HOSPITALS.					
Chelsea, Mass (*p*)	June 12, 1858	$50,000 00	$122,185 39	$233,015 31	$373,345 61
Cleveland, Ohio	Oct. 11, 1837	12,000 00	20,000 00	79,972 05	110,119 31
Chicago, Ill (*q*)	Jan. 22, 1867	10,000 00			143,460 64
Detroit, Mich	Mar. 19, 1855	23,000 00	54,637 12	78,215 14	106,230 31
Galena, Ill (*r*)	Mar. 14, 1857	5,052 00	29,862 00	48,202 93	53,849 58
Key West, Fla	Nov. 30, 1844	500 00		25,600 00	31,378 13
Louisville, Ky	Nov. 3, 1842	6,000 00		53,591 28	90,631 78
Mobile, Ala	June 20, 1838	4,000 00			
Mobile, Ala	Aug. 25, 1856	6,000 00		51,400 00	64,540 00
Natchez, Miss	Aug. 9, 1837	7,000 00		59,785 37	66,785 37
New Orleans, La	Aug. 7, 1855	12,000 00	429,395 79	496,162 05	528,134 34
Norfolk, Va	Dec. 16, 1800	*6,185 34			15,695 35
Ocracoke, N. C	May 15, 1843	1,000 00			10,327 07
Pittsburg, Pa	Nov. 7, 1842	10,253 00		50,420 32	66,976 05
Portland, Maine	Nov. 22, 1852	11,000 00	66,200 00	84,758 73	108,853 60
San Francisco, Cal	Nov. 13, 1852	600 00		224,000 00	230,942 52
St. Louis, Mo (*s*)	Mar. 7, 1850			85,712 63	98,458 03
Vicksburg, Miss	June 25, 1853	4,500 00			
Vicksburg, Miss (*t*)	Feb. 28, 1856	4,700 00	57,021 02	67,525 16	76,975 16
Wilmington, N. C	Mar. 17, 1857	6,500 00	28,968 25	37,346 04	43,897 44
COURT-HOUSES AND POST OFFICES.					
Baltimore, Md	June 6, 1859	50,000 00	112,808 04	205,176 97	261,389 71
Boston, Mass		*105,000 00			116,244 41
Boston, Mass, P. O. & Sub. Treas'y	Mar. 25, 1868	464,218 67			
Des Moines, Iowa	Oct. 16, 1866	15,000 00			140,506 41
Indianapolis, Ind	Nov. 5, 1856	17,160 00	98,983 79	148,032 07	190,888 93
Key West, Fla	April 28, 1858	3,000 00			
Memphis, Tenn	June 6, 1860	15,000 00			
Madison, Wis (*u*)	Mar. 25, 1867				174,906 41
New York, N. Y., P. O	April 11, 1867	500,000 00			
Portland, Maine (*v*)					181,003 88
Philadelphia, Pa	Oct. 6, 1860	*161,000 00		73,473 40	245,379 52
Raleigh, N. C	Aug. 7, 1860	7,700 00			
Rutland, Vt	July 4, 1857	1,400 00			
Rutland, Vt	May 17, 1859	500 00	55,701 75	62,897 56	73,663 48
St. Augustine, Fla (*w*)					
Springfield, Ill	Mar. 2, 1857	6,000 00			275,487 03
Windsor, Vt	Mar. 4, 1857	4,700 00	53,258 84	68,262 48	85,861 42
U. S. MINTS.					
Carson City, Nevada (*x*)	May 3, 1865				292,000 00
Charlotte, N. C	Nov. 2, 1835	1,500 00		66,849 82	101,809 02
Dahlonega, Ga (*y*)	Aug. 3, 1835	1,050 00		69,588 33	69,588 33
Dalles City, Or (*z*)					40,266 81
Denver, Col	Nov. 26, 1862	*25,000 00			93,377 69
New Orleans, La	June 19, 1835				614,825 88
Philadelphia, Pa	July 18, 1792	*5,466 66			
Philadelphia, Pa	April 30, 1829	*31,666 67		207,101 25	230,508 03
San Francisco, Cal., (old)	May 2, 1854	*283,929 10			300,000 00
San Francisco, Cal (*aa*)	Jan. 1, 1867	100,000 00			159,949 95
MISCELLANEOUS.					
Assay office, Boise City, Idaho (*bb*)					
Assay office, N. Y	Aug. 21, 1854	*530,000 00			713,358 75
Appraisers' stores, Baltimore, Md	June 10, 1833	*30,000 00			30,099 70
Appraisers' stores, Philadelphia, Pa (*cc*)	Mar. 2, 1857	*250,000 00			435,352 43

Statement of custom-houses, court-houses, post offices, and branch mints, &c.—Continued.

Nature and location of work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to June 30, 1869.
MISCELLANEOUS—Continued.					
Appraisers' stores, San Francisco, Cal.	Feb. 1, 1856		$53,000 00		$99,966 19
Barge office, N. Y	Mar. 30, 1867	$10,000 00			18,888 04
Boarding station at Southwest Pass, La.	May 9, 1857	*3,500 00			7,335 70
Boarding sta'n at Pass à l'Outre, La (*dd*)	Feb. 1, 1856		10,900 00		12,000 00
Capitol, New Mexico					57,851 20
Pine street building, No. 23, N. Y		11,137 60			11,226 57
Penitentiary, New Mexico					20,000 00
Penitentiary, Utah					53,361 90
Quarantine warehouse at New Orleans, La.	Sept. 23, 1858		31,984 00		39,865 12
Treasury building U. S					6,657,619 61

* Building and site.

(*a*) In course of erection.
(*b*) Including post office.
(*c*) In course of erection; site donated.
(*d*) Acquired for debt.
(*e*) Building sold and removed, and present building erected on site.
(*f*) Site donated.
(*g*) Now sub-treasury.
(*h*) In course of erection.
(*i*) Built on government reservation.
(*j*) New custom-house in course of erection on these sites.
(*k*) Court-house in course of erection on site; building destroyed by fire January 8, 1854.
(*l*) In course of erection.
(*m*) Old building destroyed by fire January 17, 1840; present building erected on site; additional site.
(*n*) Building destroyed by fire Oct. 9, 1866.
(*o*) In course of erection.
(*p*) Part of lot sold for $38,070 03.
(*q*) In course of erection.
(*r*) Sold Nov. 5, 1868.
(*s*) Ceded by War Department.
(*t*) Used by War Department.
(*u*) In course of erection; site donated.
(*v*) In course of erection on site of old custom-house.
(*w*) Acquired from Spain.
(*x*) Including machinery; site donated.
(*y*) Used by War Department.
(*z*) In course of erection; site donated.
(*aa*) In course of erection.
(*bb*) Plans in preparation.
(*cc*) In course of erection on site of Pennsylvania Bank building.
(*dd*) Use of site granted.

Tabular statement of approvriations for the erection or repair of public buildings under control of this office, showing available balance June 30, 1869.

Nature and location of work.	Balance June 30, 1868.	Appropriated 1868-'69.	Authorized and expended 1868-'69.	Balance June 30, 1869.
CUSTOM-HOUSES.				
Astoria, Oregon	$25,000 00	.....	$10,567 26	$14,432 74
Bangor, Maine	28,843 60	$45,000 00	73,358 84	484 76
Cairo, Ill	.....	84,000 00	85,612 58	145 83
Dubuque, Iowa (a)	896 04	.....	680 02	.....
Machias, Maine	19,740 00	.....	.....	19,740 00
Newport, Vt (b)	10,000 00	.....	.....	.....
Nashville, Tenn	104,215 69	.....	.....	104,215 69
Ogdensburg, N. Y	8,335 65	89,000 00	61,231 55	37,754 10
Portland, Maine	26 21	220,000 00	214,511 20	6,283 63
Portland, Oregon	.....	50,000 00	15,606 60	34,393 40
Philadelphia, Pa	5,036 58	.....	1,422 25	3,614 33
San Francisco, Cal	.....	7,500 00	7,500 00	.....
St. Paul, Minn	5,236 70	75,000 00	80,081 32	155 38
Toledo, Ohio	13,409 33	.....	10,666 00	2,743 33
Wiscasset, Maine	24,766 00	.....	12,189 43	12,576 57
MARINE HOSPITALS.				
Chelsa, Mass	1,851 14	.....	.....	2,506 36
Chicago, Ill	70,384 23	25,000 00	77,713 95	17,667 28
Portland Bridge, Maine (c)	3,000 00	.....	1,446 15	.....
COURT-HOUSES, ETC.				
Des Moines, Iowa	27,000 89	89,008 00	67,507 70	48,501 19
Key West, Fla (d)	40,908 26	.....	.....	.....
Memphis, Tenn (e)	34,856 10	.....	.....	.....
Madison, Wis	82 65	125,000 00	124,989 06	383 57
Portland, Maine	60,097 35	100,000 00	87,612 70	72,484 65
Springfield, Ill	.....	105,000 00	101,154 84	5,275 30
UNITED STATES MINTS.				
Carson City, Nevada	.....	192,000 00	192,000 00	.....
Dalles City, Oregon	99,491 05	.....	41,397 27	58,093 78
San Francisco, Cal., (old)	33,700 00	.....	.....	33,700 00
San Francisco, Cal	199,320 20	.....	67,962 71	131,357 49
MISCELLANEOUS.				
Appraisers' stores, Philadelphia, Pa	.....	112,000 00	100,397 36	11,602 64
Barge office, New York, N. Y	36,761 56	75,000 00	5,649 60	106,111 96
Fire-proof vaults for depositories	1,659 01	25,000 00	21,513 29	3,627 46
Furniture and repairs of furniture for public buildings	17,094 10	20,000 00	39,792 30	299 45
Heating apparatus for public buildings	14,834 23	.....	14,834 23	.....
Repairs and preservation of public buildings	3,789 97	85,000 00	92,253 44	5,002 56
To replace corrugated galvanized iron roofs with slate or copper	.....	30,000 00	30,000 00	.....
Treasury extension	621 99	465,500 00	541,870 55	1,098 13

(a) Balance carried to surplus fund.
(b) Carried to surplus fund.
(c) Balance carried to surplus fund.
(d) Carried to surplus fund.
(e) Carried to surplus fund.

Tabular statement of buildings under control of this office in process of erection, showing available balance June 30, 1868, amount expended 1868–'69, and balance available June 30, 1869.

Nature and location of work.	Available June 30, 1868.	Amount expended 1868–'69.	Available June 30, 1869.
CUSTOM-HOUSES.			
Astoria, Oregon	$25,000 00	$10,567 26	$14,432 74
Bangor, Maine (a)	28,843 60	73,358 84	484 76
Cairo, Ill	.....	85,612 58	145 83
Ogdensburg, N. Y	8,335 65	61,231 55	37,754 10
Portland, Maine	26 21	214,511 20	6,283 63
Portland, Oregon	.....	15,606 60	34,393 40
St. Paul, Minn	5,236 70	80,081 32	155 38
Wiscasset, Maine	24,766 00	12,189 43	12,576 57
MARINE HOSPITAL.			
Chicago, Ill	70,384 23	77,713 95	17,667 28
COURT-HOUSES AND POST OFFICES.			
Des Moines, Iowa	27,000 89	67,507 70	48,501 19
Madison, Wis	82 65	124,989 06	383 57
Portland, Maine	60,097 35	87,612 70	72,484 65
Springfield, Ill	.....	101,154 84	5,275 30
UNITED STATES MINTS.			
Carson City, Nevada	.....	192,000 00	.....
Dalles City, Oregon	99,491 05	41,397 27	58,093 78
San Francisco, Cal	199,320 20	67,962 71	131,357 49
MISCELLANEOUS.			
Appraisers' stores, Philadelphia, Pa	.....	100,397 36	11,602 64
Barge office, N. Y	36,761 56	5,649 60	106,111 96

(a) Enlarging.

Tabular statement of expenditures authorized and made from the appropriation for furniture and repairs of furniture for public buildings during the year ending June 30, 1869.

Nature and location of work.	Am't authorized and expended.	Nature and location of work.	Am't authorized and expended.
CUSTOM-HOUSES.		CUSTOM-HOUSES.	
Bath, Maine	$109 77	Pittsburg, Pa	$426 35
Barnstable, Mass	117 27	Philadelphia, Pa	276 24
Baltimore, Md	269 15	Portsmouth, N. H	159 62
Boston, Mass	1,045 02	Richmond, Va	130 00
Buffalo, N. Y	83 10	Suspension Bridge, N. Y	795 50
Cleveland, Ohio	388 00	San Francisco, Cal	480 00
Chicago, Ill	7,164 78	St. Louis, Mo	788 64
Cincinnati, Ohio	1,186 00	Toledo, Ohio	132 00
Detroit, Mich	573 38	Wilmington, N. C	100 00
Galveston, Texas	269 50		
Louisville, Ky	816 00	MARINE HOSPITAL.	
Milwaukee, Wis	1,294 00		
Norfolk, Va	291 00	Louisville, Ky	523 22
New Orleans, La	2,373 11		
Newark, N. J	43 50	COURT-HOUSES, ETC.	
New Bedford, Mass	1,077 40		
New York, N. Y	4,769 41	Baltimore, Md	377 14
Pensacola, Florida	90 95	Indianapolis, Ind	1,408 45
Petersburg, Va	45 00	Philadelphia, Pa	667 76

Tabular statement of expenditures authorized and made from the appropriation for repairs and preservation of public buildings, and for heating apparatus and repairs of same, during the year ending June 30, 1869.

Nature and location of work.	Am't authorized and expended.	Nature and location of work.	Am't authorized and expended.
CUSTOM-HOUSES.		MARINE HOSPITALS.	
Bangor, Maine	*$3,105 00	Cleveland, Ohio	$536 43
Baltimore, Md	†1,010 17	Louisville, Ky	7,785 89
Burlington, Vt	1,939 37	Portland, Maine	3,333 39
Buffalo, N. Y	531 52	St. Louis, Mo	4,514 56
Charleston, S. C	816 45	COURT-HOUSES, ETC.	
Chicago, Ill	1,241 15	Baltimore, Md	5,821 92
Cincinnati, Ohio	5,528 06	Boston, Mass	3,397 33
Galveston, Texas	1,728 19	Indianapolis, Ind	1,676 93
Louisville, Ky	3,078 12	Philadelphia, Pa	637 18
New Orleans, La	850 40	Springfield, Ill	8,838 96
Newark, N. J	1,147 26	MISCELLANEOUS.	
New Bedford, Mass	2,237 23	San Francisco, Cal., appraisers' stores	3,838 36
New York, N. Y	‡5,218 96	Santa Fé, New Mex., adobe palace	869 19
Ogdensburg, N. Y	§5,175 00		
Petersburg, Va	502 70		
Philadelphia, Pa	2,942 44		
Suspension Bridge, N. Y	19,724 55		
San Francisco, Cal	17,651 00		
Savannah, Ga	2,119 30		
St. Louis, Mo	8,660 70		

*Heating apparatus.
†$600 for repairs to heating apparatus.
‡$944 61 for repairs to heating apparatus.
§Heating apparatus.

Table showing comparative cost of old and new buildings.

	Cost per cubic foot, in gold.		Cost per cubic foot, reduced to gold at 133.
OLD BUILDINGS OF CLASS I.		NEW BUILDINGS OF CLASS I.	
Custom-houses:		Custom-houses:	
Buffalo, N. Y	$0 54¾	Bangor, Maine	$0 47¼
Cleveland, Ohio	39½	Cairo, Ill	32
Chicago, Ill	35¾	Ogdensburg, N. Y	37
Cincinnati, Ohio	43	Portland, Maine	53
Detroit, Mich	61¼	St. Paul, Minn	39
Dubuque, Iowa	49¾	Court-houses and post offices:	
Galena, Ill	51¼	Des Moines, Iowa	33
Milwaukee, Wis	45¾	Madison, Wis	43
Mobile, Ala	40½	Portland, Maine	51
Norfolk, Va	55	Springfield, Ill	35
Newark, N. J	31	Marine hospital:	
New Haven, Conn	45½	Chicago, Ill	31
Oswego, N. Y	34½	Appraisers' store:	
Portsmouth, N. H	41½	Philadelphia, Pa	17
Portland, Maine	52¾		
Richmond, Va	40		
San Francisco, Cal	93¾		
Court-houses:			
Baltimore, Md	39		
Indianapolis, Ind	36¼		
Marine hospital:			
Chelsea, Mass	41		
OLD BUILDINGS OF CLASS II.		NEW BUILDINGS OF CLASS II.	
Custom-houses:		Custom-house:	
Alexandria, Va	31½	Wiscasset, Maine	23¼
Baltimore, Md	40¼	Branch mint:	
Galveston, Texas	53	Carson City	55½
Marine hospitals:			
Cincinnati, Ohio	31½		
Galena, Ill	33¼		
Portland, Me	22		
San Francisco, Cal	36		
Detroit, Mich	25¼		
St. Mark's, Fla	26¾		
Burlington, Iowa	26½		
St. Louis, Mo	32		
Louisville, Ky	22		

Report of progress of work done, materials used, &c., on post office and sub-treasury in course of erection at the city of Boston, in the State of Massachusetts, for the month of August, 1869; *Gridley J. F. Bryant, superintendent.*

Designation.	Quantity and cost of materials and labor expended on work, &c., during the month.			Quantity and cost of materials and labor expended on work, &c., prior to this report.		Total cost & quantity of materials and labor expended on work, &c., to date.	
	Quantity.	Price.	Cost.	Quantity.	Cost.	Quantity.	Cost.
CLEARING SITE.							
Days of labor moving stone from old walls and moving plank	138	$2 00	$276 00	555	$1, 110 00	693	$1, 386 00
EXCAVATION.							
Cubic yards hauled	3, 000	28	840 00	8, 600	2, 408 00	11, 600	3, 248 00
Days of labor loading carts	559½	2 00	1, 119 00	1, 685½	3, 370 25	2, 244½	4, 489 25
Days of labor baling water	180	2 00	360 00	327½	655 00	507½	1, 015 00
Bill of Geo. D. Putnam & Co				117½	528 75	117½	528 75
Pumping			35 00				35 00
Boring					150 00		150 00
Total			2, 354 00		7, 112 00		9, 466 00
CONCRETE.							
Cubic yards laid	31			92		123	
Cubic yards stone used	31			92		123	
Cubic yards sand used	12	1 72	20 64	34½	59 30	46½	79 94
Barrels cement used	31	2 15	66 65	92	196 60	123	263 25
Days of labor	53	2 00	106 00	141½	283 00	194½	389 00
Total			193 29		538 90		732 19
AREA WALLS.							
Cubic yards of stone laid	200	10 73¼	2, 146 50	577	4, 829 62	777	6, 976 12
Cubic yards of sand used	15¼	1 72	26 23	49½	85 05	64¾	111 28
Barrels of cement used	80	2 15	172 00	230	491 50	310	663 50
Days of masons	11	4 50	49 50	40	180 00	51	229 50
Days of masons	43	4 00	172 00	123½	494 00	166½	666 00
Days of tenders	145¼	2 00	290 50	392	784 00	547¼	1, 074 50
Days of tenders				19	57 00	19	57 00
Total			2, 856 73		6, 921 17		9, 777 90
BASEMENT PIERS.							
Cubic yards stone laid	280	10 73¼	3, 005 10			280	3, 005 10
Cubic yards sand used	36¾	1 72	63 21			36¾	63 21
Barrels cement used	229	2 15	492 35			229	492 35
Days of masons	15	4 50	67 50			15	67 50
Days of masons	85	4 00	340 00			85	340 00
Days of tenders	250	2 00	500 00			250	500 00
Total			4, 468 16				4, 468 16
MACHINERY.							
Gallons of benzole	2	60	1 20				
Repairing lamp			25				
Freight and carting derrick and rigging received from Bangor, Maine			150 00				
2 signs			18 00				
Putting up signs			1 50				
Ground glass and lettering same			7 50				
Pounds paint on tool-house	32	25	8 00				
1 day's work painting tool-house			4 00				
Street hose	2	1 50	3 00				
Pavers' hammers	2	4 00	8 00				
Pounds of egg-shaped iron bars	66	10	6 60				
Days' labor setting up derrick from Bangor	11½	4 50	51 75				
Use of rigging and capstan			6 00				
Carting rigging and capstan			4 50				
1 stone Lewis and putting in same			6 25				
Repairing 6 screw-bolts			1 00				

Progress of work done and materials used on post office and sub-treasury, &c—Continued.

Designation.	Quantity and cost of materials and labor expended on work, &c., during the month.			Quantity and cost of materials and labor expended on work, &c., prior to this report.		Total cost & quantity of materials and labor expended on work, &c., to date.	
	Quantity.	Price.	Cost.	Quantity.	Cost.	Quantity.	Cost.
MACHINERY.—Continued							
Screw-bolts	7		2 00				
1 screw-shackle			2 00				
1 thimble			1 00				
Setting up guys			15 00				
3 sets couplings			3 75				
92½ feet hose			33 30				
69½ feet 1-inch and 1½-inch pipe			18 59				
1 foot-valve			1 95				
2 globe-valves			4 77				
11 elbows			1 86				
2 tees			48				
8 nipples			1 58				
1 union			58				
1 plug			11				
Total			364 52		2,363 36		2,687 88
CONTINGENCIES.							
Superintendent's salary.....days	31	8 00	248 00				
Asst. superintendent's salary....days	31	7 00	217 00				
Clerk's salary.....days	26	5 00	130 00				
T. W. Davis, bill for surveying			71 00				
G. J. F. Bryant, bill for mileage miles	392	10	39 20				
Advertising.....insertions	3		168 00				
Rent of office.....month	1	41 66	41 66				
Hooper, Lewis & Co., stationery			22 30				
Total			937 16		3,133 51		4,070 67
Aggregate			11,449 86		21,178 94		32,588 80

BOSTON, *September* 6, 1869.

SIR: In compliance with my instructions I beg to give you herewith a brief statement of the progress and condition of the work under my charge during the month of August, 1869.

The whole number of persons employed on the work is sixty-one. The total amount of wages as shown on the pay-roll is $3,875 50, divided as follows:

Clearing site, 5 men, 138 days, at $2	$276 00
Excavation, baling water, 7 men, 180 days, at $2	360 00
Excavation, digging, and loading carts, 22 men, 559½ days, at $2	1,119 00
Area walls, laying wall, 8 men, 54 days, at $4 and $4 50	221 50
Area walls, tenders and derrick men, 14 men, 145¼ days, at $2	290 50
Basement piers, laying stone, 8 men, 100 days, at $4 and $4 50	407 50
Basement piers, tenders and derrick men, 14 men, 250 days, at $2	500 00
Concrete, breaking stone and mixing concrete, 2 men, 53 days, at $2	106 00
Superintendent, 31 days, at $8; assistant superintendent, 31 days, at $7; clerk, 26 days, at $5	595 00

Under the head of clearing site the men have been employed in moving old stone to break for concrete and for area wall use. I cannot report the amount of old stone saved, as I have only used it in concrete; when the work is resumed on the area walls it will be shown there. There has been excavated during the month and carted away 3,000 cubic yards of earth, and the time of the men to a great extent was employed in digging and loading carts; but, as in preceding months, I have been greatly annoyed and the work impeded by the springs of water found on the site, and the overflowing of the tides through the sewer, consuming a good deal of time in taking care of these obstacles. The area wall is finished through Devonshire street, and nearly the whole of Milk and Water streets, with the exception of a passageway on each of the latter streets for teams to enter and leave the site. The whole amount of stone laid in these walls, as reported by the surveyor, is 780 cubic yards. There has been laid during the month 31 yards of concrete, making an aggregate of 123 cubic yards, which has been made entirely from old stone taken from the site. The basement piers are progressing rapidly, and have taken 280 cubic yards of stone; and the time of the masons and tenders has been divided between these piers and the area walls.

The present condition of the work is encouraging, and I expect to make good progress during the coming month. I have the large derrick, received from Bangor, set up, and the two smaller ones purchased here, and any further provision made of derricks will be applied at once and operations pushed to the extent of my power.

Amount on hand August 1, 1869	$8,570 86
Amount disbursed during the month	11,449 86

Respectfully submitted.

GRIDLEY J. F. BRYANT, *Superintendent.*

A. B. MULLETT, Esq.,
Supervising Architect, Treasury Department.

General quarterly return of materials, machinery, labor, &c., belonging to the United States, for the use of the post office and sub-treasury erecting at Boston, Massachusetts, for the quarter ending September 30, 1869.

Designation.	Quantity on hand as per last return.		Quantity purchased during the quarter.		Aggregate.		Consumed during the quarter.		On hand at the end of the quarter.		Total quantity purch'd since commencem't of build., prior to this return.		Total quantity purch'd since commencem't of building to date.		Total quantity consu'ed since commencem't of build., prior to this return.		Total quantity consu'ed since commenceme't of building to date.	
	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.
MATERIALS.																		
Cement, barrels of	969	$1,986 45	850	$1,742 50	1,819	$3,728 95	950	$1,947 50	869	$1,781 45	1,011	$2,072 55	1,861	$3,815 05	42	$86 10	992	$2,033 60
Sand, tons of			224	324 80	224	324 80	224	324 80			16½	24 00	240½	348 80	16½	24 00	240½	348 80
Stone, yards of	75		1,497	16,985 05	1,572	16,985 75	1,572	16,985 75					1,497	16,985 75	52		1,624	16,985 75
Stone for concrete, yds. of							111								12		123	
MACHINERY.																		
Axe	1	1 75			1	1 75												
Apparatus for heat'g office		54 10				54 10												
Blocks, derrick	22	309 00			22	309 00												
Bars, iron	6	12 65	6	9 84	12	22 49												
Barrows	4	12 00			4	12 00												
Boom slip	1	6 00			1	6 00												
Chains, pounds of		52 42	372	62 00		114 42												
Chairs	5	15 00			5	15 00												
Cushions	3	2 25			3	2 25												
Cans	4	1 75			4	1 75												
Cap iron	1	30 00			1	30 00												
Couplings	3		3	3 75	3	3 75												
Derricks, boom, complete			2	950 00	2	950 00												
Drills, stone			24	4 40	24	4 40												
Elbows			11	1 87	11	1 87												
Fork, shackle	1	6 00			1	6 00												
Fencing, feet of	6,307	450 20			6,307	450 20												
Hooks, swivel	3	24 00			3	24 00												
Hoes	3	4 50	2	3 00	5	7 50												
Hammers			8	48 75	8	48 75												
Hose, feet of			92½	33 30	92½	33 30												
Lanterns	4	6 00			4	6 00												
Lead pipe, pounds of	151	21 14			151	21 14												
Lewisons	24	36 25	6	9 50	30	45 75												
Letter press and stand	1	25 00			1	25 00												
Matting, yards of	36¾	50 53			36¾	50 53												

General quarterly return of materials, machinery, and labor belonging to the United States, for the use of the post office and sub-treasury, &c.—Continued.

Designation.	Quantity on hand as per last return.		Quantity purchased during the quarter.		Aggregate.		Consumed during the quarter.		On hand at the end of the quarter.		Total quantity purch'd since commencem't of build., prior to this return.		Total quantity purch'd since commencem't of building to date.		Total quantity consu'ed since commencem't of build., prior to this return.		Total quantity consu'ed since commencem't of building to date.	
	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.	Extent.	Cost.
MACHINERY.—Continued.																		
Pails	17	20 75	2	50	19	21 25												
Picks	36	63 00			36	63 00												
Pick handles	3	1 12	6	2 25	9	3 37												
Pins, steel, pounds of	50	25 00			50	25 00												
Nipples			8	1 60	8	1 60												
Pipe, iron, 1-inch, feet of			100	37 58	100	37 58												
Rope, Manilla, pounds of	1,421	194 91			1,421	194 91												
Sink, chestnut, with bowl and fixtures		48 68				48 68												
Signs			3	24 00	3	24 00												
Shovels	48	76 00			48	76 00												
Saw, hand	1	2 50			1	2 50												
Shackles	39	108 70			39	108 70												
Sleeves	6	14 00			6	14 00												
Swivel, iron	1	18 06			1	18 06												
Shades, window	2	6 50			2	6 50												
Table, draughting	1	12 00			1	12 00												
Table, office	1	25 00			1	25 00												
Triangle	1	9 40			1	9 40												
Valve			3	6 80	3	6 80												
Steel, pounds of			9	2 25	9	2 25												
Wedge, steel, pounds of			13	4 95	13	4 95												
LABOR.																		
Area walls.....days	67	180 50	706¾	1,846 50	773¾	2,027 00												
Basement piers.....do			1,031	2,752 50	1,031	2,752 50												
Concrete.....do	20	40 00	174½	349 00	194½	389 00												
Clearing site.....do	423	846 00	366	732 00	789	1,578 00												
Excavation.....do	1,523⅜	3,341 50	1,819¼	3,638 50	3,343⅛	6,980 00												
Superintendence.....do	271	1,752 00	263	1,805 00	534	3,557 00												
Excavation.....yards	5,800	1,624 00	6,000	1,680 00	11,800	3,304 00												

REPORT OF TREASURER OF THE UNITED STATES.

REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1869.

SIR: The following statements of the *receipts* and *expenditures* of the Treasury of the United States, made in pursuance of statutory law, are most respectfully submitted. They exhibit the business transactions of the office located at the seat of government, and include as well all the offices belonging thereto, comprising all the offices of Assistant Treasurers, officers designated as depositaries of the moneys of the United States, and all national banks that have been designated as such depositaries, by or through which money has been received or disbursed—all under their appropriate heads; and also showing the movement of the office in the past, as compared with the present, accompanied with suggestions for the future, for the fiscal year ending with the 30th day of June, 1869.

The books of the office were closed at the date specified, after the entry therein of all moneys received and disbursed, on authorized warrants, within said fiscal year, as follows:

Cash Dr.

Balance in treasury from last year		$130,834,437 96
Received from loans	$247,519,755 76	
Received from internal revenue	158,356,460 86	
Received from miscellaneous sources	27,752,829 77	
Received from direct tax	765,685 61	
Received from lands	4,020,344 34	
Received from war	27,432,471 85	
Received from navy	9,945,975 07	
Received from treasury	1,601,379 70	
Received from interior	1,024,402 09	
Received from customs, (in gold)	180,048,426 63	
Received from debit of two items in Register's Office	6,493 63	658,474,225 31
Total		789,308,663 27

Cash Cr.

Paid on account of public debt	$403,123,315 86
Paid on account of the army	105,934,462 46
Paid on account of the navy	29,946,733 04
Paid on account of the interior	36,543,946 93
Paid on account of the treasury proper	26,307,597 40

Paid on account of the treasury interior	$4,996,952 83
Paid on account of the internal revenue	9,226,376 11
Paid on account of the customs	14,266,031 46
Paid on account of the diplomatic	1,287,713 99
Paid on account of the quarterly salaries	502,010 36
Paid on account of the war, (civil branch)	1,488,759 08
Unavailable, transferred to Register	4,422 90
Balance in treasury	155,680,340 85
Total	789,308,663 27

The receipts were carried into the treasury by 10,990 covering warrants; which is an increase of just 900 over the last year.

The payments were made on 27,510 authorized warrants, for the payment of which there were issued 30,752 drafts. In both of these two last items there is a falling off from last year.

The two preceding tables show: the first the cash on hand at the commencement of the fiscal year, and the various amounts that were received and covered into the treasury by warrants issued and entered upon the books of the office within the fiscal year, including repayments and counter warrants; and in the second there appear such amounts as were paid out on warrants, and also including like amounts transferred by counter warrants, and of payments that were repaid as are included in the first table; and the balance of cash on hand at the close of the fiscal year.

These payments and repayments, and transfers by counter warrants, of amounts equal to each other, in most cases representing the same money, help to swell the aggregate amounts of both sides of the ledger beyond the actual receipts and disbursements. Then, too, they may contain warrants issued within the current year, but the money which they represent may have been received in the preceding or the succeeding fiscal year. The tables, therefore, do not show the precise amounts received or disbursed within the fiscal year commencing with July 1, 1868, and ending with June 30, 1869.

In other words, there are included in the items of "receipts," and also in those of "expenditures," in the foregoing statements of "payments" and "repayments," sums of money that had been paid out, and not having been used, in whole or in part, were returned by "covering warrants" into the treasury. So, too, moneys received from sales of stores, ships, munitions and materials of war, and of other property, no longer needed for the public service, have in like manner been covered into the treasury.

There have also been transferred from one appropriation to another, by "warrants and counter warrants," sums of moneys equal in amounts, in the detail and in the aggregate. All such moneys were technically carried out of, and replaced in, the treasury, and thus enter into both sides of the warrant ledger account, and appear therein both as "receipts" and "expenditures." If these transfers were always what they purport to be, there would be no difficulty in stating both the receipts and the expenditures correctly, by simply deducting the amounts of such warrants from both sides of the account. But it not unfrequently happens that real receipts and payments constitute parts of the same warrant with mere transfers; and there is no way to segregate the one from the other. This practice should, to a correct stating and understanding of the accounts, be reformed.

The foregoing amounts include counter warrants and repayments of moneys unexpended.

The counter warrants amount to	$33, 719, 902 09
The amount returned from sales and unused money to	15, 126, 001 32
Total as above	48, 845, 903 41

The counter warrants were issued on account of the—

Army	$25, 459, 917 10
Navy	6, 385, 650 27
Interior	227, 581 99
Customs	714, 826 14
Foreign intercourse	546, 437 34
Treasury, proper	136, 457 06
Treasury, interior	35, 544 73
Quarterly salaries	1, 821 06
Internal revenue	207, 975 15
Public debt	3, 691 25
Total as above	33, 719, 902 09

With these corrections of deducting all expenditures that were returned into the treasury as above, from both sides of the book account, the receipts and payments would be, as then represented by the warrant ledger, as follows:

ACTUAL RECEIPTS.

(As per warrants, less counter warrants.)

On account of loans	$247, 519, 755 76
On account of internal revenue	158, 086, 604 45
On account of miscellaneous sources	25, 204, 982 12
On account of direct tax	765, 685 61
On account of lands	4, 012, 313 54
On account of army	3, 279, 651 70
On account of navy	3, 434, 546 98
On account of treasury	1, 601, 379 70
On account of interior	818, 260 29
On account of customs, (in gold)	180, 024, 649 44
Total of all actual receipts	624, 747, 829 59
Add payments and repayments	33, 719, 902 09
Register's certificates, money recovered from defaulters	6, 493 63
Balance held from last year	130, 834, 437 96
Total	789, 308, 663 27

ACTUAL EXPENDITURES.

(As per warrants, less counter warrants.)

On account of public debt	$403, 119, 624 61
On account of internal revenue	9, 018, 400 96
On account of war, (army branch)	80, 474, 545 36

On account of war, (civil branch)	$1, 488, 759 08
On account of navy	23, 561, 082 77
On account of treasury	26, 171, 140 34
On account of treasury interior	4, 961, 408 10
On account of interior, proper	36, 316, 364 94
On account of diplomatic	741, 276 65
On account of quarterly salaries	500, 189 30
On account of customs	13, 551, 205 32
Total of all actual payments	599, 903, 997 43
Add payments and repayments	33, 719, 902 09
Unavailable, transferred to Register's books	4, 422 90
Cash balance in treasury	155, 680, 340 85
Total	789, 308, 663 27
If the payments and repayments were stated as in former years, when the avails of sales of stores, equipage and war material were included, the statement would be	$48, 845, 903 41
They are now for money returned only	33, 719, 902 09
Showing a difference of	15, 126, 001 32
Net receipts	$609, 621, 828 27
Register's certificate to Treasurer's debit	6, 493 63
Total	609, 628, 321 90
Net expenditures, including transfers	$584, 782, 419 01
Increase of balance of cash in treasury	24, 845, 902 89
Total	609, 628, 321 90

Or—

Net amount of expenditures	$584, 777, 996 11
Amount transferred from Register	4, 422 90
Total	584, 782, 419 01
Net receipts, including Register's certificates	$609, 628, 321 90
Increase of cash balance deducted	24, 845, 902 89
Total	584, 782, 419 01

The actual receipts during the year ending June 30, 1869, as per ledger, were—

Cash Dr.

Cash ledger balance June 30, 1868		$136, 299, 430 32
Customs, (in gold)	$180, 040, 410 00	
Six per cent. five-twenty bonds	39, 232, 750 00	
Six per cent. twenty years' bonds	25, 350 00	
Internal revenue	158, 411, 699 22	
Premium, chiefly from sales of coin	12, 926, 136 45	
Interest	289, 998 43	

Brought forward		$136,299,430 32
Duty paid by national banks	$5,907,993 47	
Miscellaneous receipts	156,899 11	
Coin certificates	81,226,620 00	
Fractional currency	23,709,131 65	
New issue of United States notes	57,947,521 80	
Temporary loan	36,205,000 00	
War and navy	7,672,168 24	
Public lands	3,934,521 18	
Miscellaneous revenue	2,782,851 45	
Captured and abandoned property	27,558 99	
Confiscations	5,404 06	
Conscience money	17,299 21	
Fines	803,166 81	
Indian trusts	1,637,992 86	
Interior Department	150,108 77	
Internal and coastwise intercourse	12,326 79	
Prize captures	137,629 46	
Patent fees	666,703 34	
Real estate tax	22,832 77	
Repayments	9,010,915 94	
Total receipts		622,960,990 00
Total		759,260,420 32

The actual disbursements during the year ending June 30, 1869, as per ledger, were—

Cash Cr.

Public debt	$403,119,624 61
Internal revenue	9,018,400 96
Army, military branch	80,474,545 36
Army, civil branch	1,488,759 08
Navy	23,561,082 77
Interior	36,316,364 94
Customs	13,551,205 32
Diplomatic	741,276 65
Treasury, proper	26,171,140 34
Treasury, interior	4,961,408 10
Quarterly salaries	500,189 30
Total amount of drafts issued	599,903,997 43
Amount transferred to Register's books	4,422 90
Balance cash in treasury	159,351,999 99
Total	759,260,420 32

The cash balance, struck after all the cash accounts had been received from the various offices of the treasury, was—

Cash Dr.

Ledger balance June 30, 1868	$136,299,430 32
Actual receipts in the year	622,960,990 00
Total	759,260,420 32

Cash Cr.

Amount paid out on drafts	$599,903,997 43
Transferred to the books of the Register	4,422 90
Cash balance in treasury	159,351,999 99
Total	759,260,420 32

Everything in this world is comparative. No argument is so strong as that addressed to the eye. To give in this way a correct idea of the receipts and the expenditures of the government for the last nine years separately, and as compared with each other, the following tables are produced:

RECEIPTS BY WARRANTS.

These receipts, excluding all warrants that were issued for repayments, were—

In the year 1861	$83,206,693 56
In the year 1862	581,628,181 26
In the year 1863	888,082,128 05
In the year 1864	1,389,466,963 41
In the year 1865	1,801,792,627 51
In the year 1866	1,270,884,173 11
In the year 1867	1,131,060,920 56
In the year 1868	1,030,749,516 52
In the year 1869	609,621,828 27
Total receipts in nine years	8,786,493,032 25

EXPENDITURES BY WARRANTS.

These expenditures, excluding all warrants that were issued for payments and afterwards repaid, were—

In the year 1861	$84,578,834 47
In the year 1862	570,841,700 25
In the year 1863	895,796,630 65
In the year 1864	1,298,056,101 89
In the year 1865	1,897,674,224 09
In the year 1866	1,141,072,666 09
In the year 1867	1,093,079,655 27
In the year 1868	1,069,889,970 74
In the year 1869	584,777,996 11
Total expenditures in nine years	8,635,767,779 56

In 1865 I stated that these tables "would not be unaptly represented by a truncated pyramid;" and I then ventured the opinion that for the next five years they would "be represented by such a pyramid, with its base turned upward." The comparison, as above, fully justifies the prediction.

Here is a decrease in the gross amount of expenditures in this, as compared with the last fiscal year, of $485,111,974 63. This is, however, nearly all apparent and not real. The aggregate of receipts, and also of expenditures, is largely increased by the fact that the amounts of the

redemption of the old worn out legal-tender notes and fractional currency, and the issue of new notes in their stead, enter into these statements in all the foregoing tables. And from the further fact, that the short matured securities are, under existing laws, convertible into the permanent stocks of the United States; and on such conversion also enter into such statements. So, too, the issue and reissue of gold certificates, and of the three per cent. certificates enter into these tables. All these transactions are at least constructive receipts and disbursements, and must necessarily enter into all the book accounts of the office.

These transactions for the last two years, compared, stand as follows:

	Loan contracted.	Public debt paid.
Year 1868	$625,111,433 20	$848,445,848 57
Year 1869	247,519,755 76	403,123,315 86
Decrease	377,591,677 44	445,322,532 71

The business of the treasury, like the receipts and the expenditures, has fallen off within the year nearly one-half, and has gone back to about what it was in 1862, the second year of the rebellion. The following table exhibits the total amount of money entries, as they appear on the books of the treasury, in each of the years from 1861 to 1869, both inclusive, and the aggregate amount of such money entries for the entire nine years:

In the year 1861	$231,458,546 07
In the year 1862	2,294,674,642 09
In the year 1863	4,945,434,289 56
In the year 1864	7,332,385,024 16
In the year 1865	9,117,855,012 58
In the year 1866	6,403,203,990 72
In the year 1867	5,930,467,941 90
In the year 1868	5,522,361,160 05
In the year 1869	2,269,826,581 07
Total amount for the nine years	44,047,667,188 20

Comparative statement of receipts and expenditures, on authorized warrants, for the fiscal years ending with June 30, 1868 *and* 1869.

RECEIPTS.

	1868.	1869.
On account of balance brought forward	$170,868,814 40	$130,834,437 96
On account of loans	625,111,433 20	247,519,755 76
On account of internal revenue	191,087,589 41	158,356,460 86
On account of customs	164,464,599 56	180,048,426 63
On account of miscellaneous	58,051,215 58	30,119,895 08
On account of War Department	24,268,876 34	27,432,471 85
On account of Navy Department	9,208,110 99	9,945,975 07
On account of Interior Department	1,783,506 40	1,024,402 09
On account of public lands	1,348,715 41	4,020,344 34
Transferred to Register's books		6,493 63
Totals	1,246,192,861 29	789,308,663 27

Decrease in receipts:		
Loans		$377,591,677 44
Internal revenue		32,731,128 55
Interior Department		759,104 31
Civil, diplomatic, &c		27,931,320 50
Cash on hand		40,034,376 44
Total decrease in receipts		479,047,607 24
Increase in receipts:		
Customs	$15,583,827 07	
War Department	3,163,595 51	
Navy Department	737,864 08	
Transferred to Register's books	6,493 63	
Public lands	2,671,628 93	
Total increase in receipts		22,163,409 22
Total		456,884,198 02
Decrease in receipts		$479,047,607 24
Increase in expenditures		35,056,277 86
Total falling off		514,103,885 10
Increase in receipts		$22,163,409 22
Decrease of expenditures		491,940,475 88
Total falling off		514,103,885 10

EXPENDITURES.

	1868.	1869.
On account of public debt	$848,445,848 57	$403,123,315 86
On account of War Department	147,515,524 96	105,934,462 46
On account of Navy Department	34,983,613 71	29,946,733 04
On account of Interior Department	29,628,802 22	36,543,946 93
On account of civil and diplomatic	54,784,633 87	58,079,864 13
On account of balance in treasury	130,834,437 96	155,680,340 85
Totals	1,246,192,861 29	789,308,663 27

Decrease in expenditures:		
Public debt		$445,322,532 71
War Department		41,581,062 50
Navy Department		5,036,880 67
Total decrease in expenditures		491,940,475 88
Increase in expenditures:		
Interior Department	$6,915,144 71	
Civil, diplomatic, &c	3,295,230 26	
Balance of cash, less	24,845,902 89	
Total increase in expenditures		35,056,277 86
Total		456,884,198 02

Comparative statements of expenditures for the five years, each ending with the 30th of June, from 1865 to 1869, both inclusive.

Year.	Civil, diplomatic, &c.	Interior.	Army.	Navy.
1865	$40, 346, 543 63	$21, 653, 368 02	$1, 037, 483, 885 36	$130, 400, 213 98
1866	42, 420, 820 72	20, 212, 094 85	312, 449, 877 38	62, 467, 372 22
1867	52, 098, 021 58	27, 545, 247 16	117, 700, 980 16	43, 311, 212 60
1868	52, 705, 432 45	28, 697, 843 00	128, 906, 351 43	30, 230, 262 50
1869	56, 432, 379 75	36, 316, 364 94	80, 474, 545 36	23, 561, 082 77

In the years 1868 and 1869 "repayments" are deducted from both army and navy.

The items of "Treasury interior," and that of "War, civil branch," appear in the above tables in the aggregates of the "civil, diplomatic," &c., expenditures. In the year ending with June 30, 1869, the former amounted to $4,961,408 10, and the latter to $1,488,759 08. These items properly belong to the "interior" and the "army."

Comparative statement of the receipts by warrants, less counter warrants, in the fiscal years ending with June 30, 1868, and with June 30, 1869.

War:		
1868		$5,659,702 81
1869		3,279,651 70
Falling off in receipts		2,380,051 11
Navy:		
1868	$4,454,759 78	
1869	3,434,546 98	
Falling off in receipts		1,020,212 80
All other receipts, except from loans and customs:		
1868	250,192,561 66	
1869	190,489,225 71	
Falling off in receipts		59,703,335 95
Falling off in currency receipts		63,103,599 86
Customs in gold:		
1869	180,024,649 44	
1868	164,464,599 56	
Increase in gold receipts		15,560,049 88
Total falling off in receipts in the year		47,543,549 98

Comparative statement of the expenditures by warrants, less counter warrants, in the fiscal years ending with June 30, 1868, *and with June* 30, 1869.

Army:		
1868		$128,906,351 43
1869		80,474,545 36
Reduction of military expenses		48,431,806 07
Navy:		
1868	$30,230,262 50	
1869	23,561,082 77	
Reduction of naval expenses		6,669,179 73
Total reduction in the expenses of the army and navy		55,100,985 80
All other expenditures, except for the public debt:		
1869	92,748,744 69	
1868	81,441,048 73	
Increase of miscellaneous expenses		11,307,695 96
Total reduction of expenditures in 1869 over the year 1868		43,793,289 84

Statement of receipts for the six months commencing with April and ending with September in the year 1868, *as compared with the same time in the year* 1869.

Customs:		
1869		$96,157,522 20
1868		92,965,797 93
Increase of customs receipts		3,191,724 27
Miscellaneous:		
1869	$102,538,471 18	
1868	86,949,895 54	
Increase of miscellaneous receipts		15,588,575 64
Army:		
1869	2,574,004 12	
1868	1,518,651 71	
Increase of military receipts		1,055,352 41
Increase in customs, miscellaneous, and army receipts		19,835,652 32

Brought forward		$19,835,652 32
Navy:		
1868	$1,601,504 63	
1869	999,805 32	
Decrease in navy receipts		601,699 31
Total increase of receipts in the six months in 1869 over those for the same time in 1868		19,233,953 01

MILITARY EXPENDITURES.

The payments for and on account of the army, less repayments, in each year, for the ten years from 1860 to 1869, both inclusive, were in the years, and for the amounts, as follows:

In 1860	$16,409,737 10
1861	22,981,150 44
1862	394,368,407 36
1863	599,298,600 83
1864	690,791,842 97
1865	1,031,323,360 79
1866	284,449,701 82
1867	95,224,415 63
1868	128,906,351 43
1869	80,474,545 36
War expenses for ten years	3,344,228,113 73

NAVAL EXPENDITURES.

The payments for and on account of the navy for the ten years from 1860 to 1869, both inclusive, less the repayments, were for the years, and for the amounts, as follows:

In 1860	$11,514,964 96
1861	12,420,887 89
1862	42,668,277 09
1863	63,221,963 64
1864	85,725,994 67
1865	122,612,945 29
1866	43,324,118 52
1867	31,034,011 04
1868	30,230,262 50
1869	23,561,082 77
Navy expenses for the ten years	466,314,508 37

Statement of expenditures for the six months commencing with April and ending with September, in the year 1868, *as compared with the same time in the year* 1869.

Army:	
1868	$61,420,888 99
1869	29,326,651 68
Decrease in military expenditures	32,094,237 31

Brought forward		$32,094,237 31
Navy:		
1868	$13,519,878 84	
1869	11,673,971 86	
Decrease in naval expenditures		1,845,906 98
Miscellaneous:		
1868	$44,074,101 62	
1869	40,390,945 02	
Decrease in miscellaneous expenditures		3,683,156 60
Decrease in army, navy, and miscellaneous expenditures		37,623,300 89
Customs:		
1869	$7,937,056 03	
1868	7,114,769 73	
Increase of customs expenditures		822,286 30
Total decrease of expenditures in the six months in 1869 below those of 1868		36,801,014 59

In the foregoing tables the receipts from, and the expenditures on account of, "Internal revenue" are included under the head of "Miscellaneous." As very nearly as large an amount was gained by the more thorough collection of the revenue as was gained from all the items of miscellaneous combined, with internal revenue included—and that, too, at much less expense than was incurred for the same term in the preceding year—it is but just to the efficient officer at the head of the bureau that the account should be stated separately.

The results do not reflect upon the late Commissioner of Internal Revenue, who is known as a very competent officer, and as as honest a man as lives. He did all that any man, under the circumstances, could do. He was embarrassed at every step, and thwarted by the antagonism of the late Executive to the legislative power of the United States. Good officers were frequently removed, and others were appointed in their stead, against the remonstrance of the late commissioner, by the late President, who refused to remove such as were officially reported to him as being incompetent and unfit, and to appoint others in their stead.

The receipts from internal revenue, and the expenditures on account of the same, for the six months preceding the first day of October, in each of the years 1868 and 1869, were as follows:

Receipts:	
In 1869	$104,645,357 67
In 1868	89,137,026 08
Increase of receipts	15,508,331 59
Expenditures:	
In 1868	5,149,629 79
In 1869	4,350,243 87
Decrease of expenditures	799,385 92
Total gain in the last six months over the corresponding six months of the preceding year	16,307,717 51

MILITARY AND NAVAL PENSIONS.

Statements of pensions paid to soldiers and sailors for the seven years from 1863 to 1869, both years inclusive.

Army pensions:	
1863	$932,886 29
1864	4,902,651 01
1865	9,191,187 02
1866	13,483,665 19
1867	19,448,088 69
1868	23,987,469 14
1869	28,623,650 47
Naval pensions:	
1863	$185,188 36
1864	184,755 04
1865	7,222,424 59
1866	3,371,058 33
1867	3,328,795 46
1868	890,828 69
1869	535,991 34

Fourteen million dollars from the above amounts, for the years 1865 to 1869, was placed to "Naval pension fund."

Statement showing the amounts of balances and overdrafts standing to the credit and debit of the Treasurer of the United States, at this office and the various offices of assistant treasurers, designated depositaries, and of national banks, designated as such depositaries, on June 30, 1869.

Treasurer, Washington	$15,677,566 86	
Assistant treasurer, New York	91,959,346 44	
Assistant treasurer, Philadelphia	6,091,102 97	
Assistant treasurer, Boston	7,789,201 92	
Assistant treasurer, St. Louis	1,590,688 32	
Assistant treasurer, San Francisco	6,112,023 29	
Assistant treasurer, Charleston	259,623 52	
Assistant treasurer, New Orleans	2,156,477 86	
Assistant treasurer, Denver City		$373 25
Depositary, Baltimore	1,861,346 42	
Depositary, Cincinnati	3,529,388 02	
Depositary, Chicago	3,215,401 73	
Depositary, Louisville	1,055,232 51	
Depositary, Buffalo	566,485 29	
Depositary, Pittsburg	1,134,024 97	
Depositary, Omaha	18 99	
Depositary, Olympia	11,878 73	
Depositary, Oregon City		929 93
Depositary, St. Paul		74 86
Depositary, Mobile	155,247 14	
Depositary, Santa Fé	31,941 37	
National banks	8,815,413 85	
United States mints	6,245,217 19	
Suspense account	1,002,814 28	
Balance as per ledger		159,259,063 63
Total	159,260,441 67	159,260,441 67

This balance consists of, gold and silver	$113,955,765 68
Other lawful money	45,303,297 95
Total cash	159,259,063 63
Deduct cash not covered in by warrants	3,578,722 78
Balance as per warrant ledger—see "cash credit"	155,680,340 85

Statement showing the amounts of balances and overdrafts standing to the credit and debit of the Treasurer of the United States in all the offices constituting the treasury of the United States, but which were not all posted June 30, 1869.

Treasurer, Washington	$15,677,566 86	
Assistant treasurer, New York	91,959,346 44	
Assistant treasurer, Philadelphia	6,091,102 97	
Assistant treasurer, Boston	7,789,201 92	
Assistant treasurer, St. Louis	1,590,688 32	
Assistant treasurer, San Francisco	6,112,023 29	
Assistant treasurer, Charleston	259,623 52	
Assistant treasurer, New Orleans	2,156,477 86	
Assistant treasurer, Denver	.....	$373 25
Depositary, Baltimore	1,861,346 42	
Depositary, Cincinnati	3,529,388 02	
Depositary, Chicago	3,215,401 73	
Depositary, Louisville	1,055,232 51	
Depositary, Buffalo	566,485 29	
Depositary, Pittsburg	1,134,024 97	
Depositary, Omaha	18 99	
Depositary, Olympia	28,147 91	
Depositary, Oregon City	.....	929 93
Depositary, St. Paul	.....	74 86
Depositary, Mobile	155,247 14	
Depositary, Sante Fé	48,728 61	
United States mints	6,245,217 19	
National bank depositaries	8,875,296 79	
Suspense account	1,002,814 28	
True balance, all items posted	.....	159,352,002 99
Total	159,353,381 03	159,353,381 03

This balance consists of, gold and silver	$113,955,765 68
Other lawful money	45,396,237 31
Total cash on hand	159,352,002 99
Deduct cash uncovered by warrants	3,671,662 14
Balance as per warrant ledger—see "cash credit"	155,680,340 85

Balances standing to the credit of disbursing officers of the United States.

Treasurer of the United States		$2,305,708 30
Assistant treasurer at Boston	$531,289 34	
Assistant treasurer at New York	5,577,130 94	
Assistant treasurer at Philadelphia	460,046 15	
Assistant treasurer at St. Louis	1,314,352 93	
Assistant treasurer at Charleston	233,033 99	
Assistant treasurer at New Orleans	677,700 69	
Assistant treasurer at San Francisco	2,177,063 35	
Assistant treasurer at Denver	689 31	
		10,971,306 70
United States depositary at Buffalo	33,438 41	
United States depositary at Baltimore	172,818 37	
United States depositary at Chicago	814,948 12	
United States depositary at Cincinnati	219,009 83	
United States depositary at Louisville	389,322 21	
United States depositary at Pittsburg	57,965 19	
United States depositary at Mobile	24,534 49	
U. States depositary at Oregon City	1,340 57	
United States depositary at Santa Fé	310,240 76	
United States depositary at Olympia	1,388 34	
		2,025,006 29
In 66 national bank depositaries		2,971,974 45
Total amount, in all the offices, to the credit of United States disbursing officers		18,273,995 74

PAYMENTS BY CHECKS ON OTHER OFFICES.

There were drawn during the year transfer checks on the offices of the assistant treasurers of the kinds and numbers and for the amounts as follows:

Currency checks:		
48,947 on New York for	$41,543,421 99	
4,498 on Boston for	2,642,144 83	
3,914 on Philadelphia for	2,396,660 09	
582 on New Orleans for	952,865 71	
108 on San Francisco for	1,331,763 33	
58,049 total number currency checks, amounting to		$48,866,855 95
Coin checks:		
1,293 on New York for	$9,928,751 62	
123 on Boston for	36,410 08	
545 on Philadelphia for	63,377 98	
4 on New Orleans for	481,041 90	
10 on San Francisco for	1,014 50	
1,975 total number of coin checks, amounting to		10,510,596 08
60,024 checks. Total of currency and coin		59,377,452 03

TRANSFER OF FUNDS.

To facilitate payments at points where the moneys were needed for disbursements, transfer letters, transfer orders, and bills of exchange were issued, during the fiscal year, in number, in kind, and for the amounts as follows:

4,267	letters on national bank depositaries	$89,335,470 82
1,251	transfer orders on national bank depositaries	15,371,266 61
19	bills of exchange on national bank depositaries	166,595 83
20	bills of exchange on collectors of customs	80,000 00
715	transfer orders on assistant treasurers and designated depositaries	124,716,636 51
6,272	transfers. Total amount transferred	229,669,969 77

Of which amount there was in coin	$27,994,000 00
And in currency	201,675,969 77
Total amount transferred as above	229,669,969 77

OPEN ACCOUNTS.

With assistant treasurers	9
With designated depositaries	10
With United States mints	4
With national bank depositaries	158
With disbursing officers	155
With impersonals	57
Total open accounts	393

OUTSTANDING LIABILITIES.

There has been covered into the treasury to the account of "Outstanding liabilities," to the proper appropriations, and for credit of the persons who may prove themselves entitled to receive the same, in pursuance of the act entitled "An act to facilitate the settlement of the accounts of the Treasurer of the United States," passed May 2, 1866, at various times and in various amounts, as follows:

Up to and including June 30, 1868	$173,042 95
In fiscal year ending with June 30, 1869	15,652 86
Total amount so covered in	188,695 81

There has been paid to various parties entitled to receive the same, up to and including June 30, 1869	$25,316 32
Unclaimed balance remaining in the treasury	163,379 49
Total amount as above	188,695 81

SPECIMEN FRACTIONAL CURRENCY.

There has been received from the sale of the various kinds of fractional currency, with the faces and backs printed on separate pieces of paper, and mostly pasted on cards, as follows:

Up to and including June 30, 1868	$20,317 05
During the fiscal year closing with June 30, 1869	2,470 00
Total amount sold	22,787 05

All was sold at its full face value, and with the understanding that it will not be redeemed. The suggestion made in regard to the conscience fund is applicable to this fund. That is, that it be transferred to the sinking fund.

EXCHANGE.

There has been received, since a separate account has been kept, prior to July 1, 1868	$90,558 69
In fiscal year closing with June 30, 1869	19,187 15
Amount collected, without law, and that might properly go to the sinking fund	109,745 84

CONSCIENCE FUND.

Previous to December, 1863, no separate account was kept of money that had been wrongfully taken or retained from the United States, and which was afterwards returned to the treasury, by persons who were prompted by the monitions of an uneasy conscience to make restitution therefor to the government.

Since that time there was received from various persons, mostly anonymously, and in amounts from one cent upward, up to and including June 30, 1868	$96,692 60
And during the fiscal year ending with June 30, 1869	17,299 21
Total amount so received since November 30, 1863	113,991 81

As the wrongfully taking or withholding of these moneys augmented the present public debt to the amounts so taken or withheld, it is suggested that the above amount of $113,991 81, and all other amounts as have heretofore been or may hereafter be received in restitution, be withdrawn from the treasury, and be invested in United States stock for and on account of the sinking fund.

OFFICIAL CORRESPONDENCE.

The necessary correspondence pertaining to the office continues to be very large.

There were received during the fiscal year through the mails one hundred and two thousand nine hundred and seventy-eight official letters. Of this number twenty-eight thousand five hundred and eighteen contained money. There were received by express in the redemption division seventeen thousand seven hundred and eight, and in the cash division three thousand five hundred and fifty-eight money packages.

There were sent by mail sixty-six thousand eight hundred and seventeen letters, of which copies were kept. Of these, six thousand four hundred and twenty-eight were entirely in manuscript, and the remainder were partially written and in part printed. Many of these contained money or checks. Copies of all are kept in bound books.

Twenty-five thousand seven hundred and fifty-two drafts, payable to order of the payee, were mailed without any other inclosure. There were sent by express twenty-one thousand and twelve money packages.

The account stated stands as follows:

Received by express, containing money, in cash division	3,558
Received by express, containing money, in redemption division	17,708
Received by mail, containing money, in both divisions	28,518
Received by mail, containing no money	74,460
Total number of letters and money packages received	124,244
Transmitted by express, money packages	21,012
Transmitted by mail, drafts payable to order	25,752
Transmitted by mail, manuscript letters	6,428
Transmitted by mail, printed forms filled in	60,389
Total amount of letters and money packages transmitted	113,581

UNAVAILABLE FUNDS.

Branch mint at Charlotte, North Carolina		$32,000 00
Branch mint at Dahlonega, Georgia		27,950 03
Assistant treasurer at Charleston, South Carolina		2,053 41
Designated depositary at Galveston, Texas		778 66
Amount of coin withheld		62,782 10
Assistant treasurer, San Francisco, (lost at sea)	$1,000,000 00	
Assistant treasurer, New Orleans, (Whitaker's deficit)	959,286 15	
Designated depositary, Louisville, (stolen)	9,000 00	
Designated depositary, Louisville, (Bloomgart's)	11,083 52	
First National Bank, at Selma, Alabama	59,978 07	
Venango National Bank, at Franklin, Pennsylvania	217,391 38	
Amount of currency withheld		2,256,739 12
Total amount suspended and unavailable		2,319,521 22

There was transferred to the books of the Register, during the fiscal year, on account of the depositary at Mobile, a coin balance of	$3 00
And there was credited to G. W. Lane, assistant treasurer at Denver, in accordance with joint resolution of Congress passed February 4, 1869	4,419 90
	4,422 90

TRUST FUNDS.

There remain in the custody of the Treasurer, held by the Secretary of the Treasury in trust for the Smithsonian fund, six per cent. stocks of the State of Arkansas that matured in 1868, amounting at their par face value, interest excluded, to	$538,000
There have been left in the custody of the Treasurer as special deposits, within the fiscal year, as security that certain railroads, hereinafter mentioned, would be completed and equipped according to the requirements of the government, and as a condition precedent to the issue of the remaining portion of the government bonds, subsidies as follows, viz:	
First mortgage coupon bonds of the Union Pacific Railroad Company	1,600,000
First mortgage coupon bonds of the Central Pacific Railroad Company of California	4,000,000
Total trust funds held	6,138,000

The above is exclusive of special deposits received and held in sealed packages, the contents of which are, and their value is, unknown; and of deposits of United States stocks, held in trust as custodian for the sinking fund; and of other United States stocks purchased by the Secretary of the Treasury, and held subject to the disposal of Congress, the kinds and amounts of which are stated elsewhere in this report.

SINKING FUND.

There were purchased for, and on account of, the sinking fund, after the 11th day of May, and before the 1st day of July, 1869, stocks of the United States, of the loans and amounts, and on which premiums were paid on each kind and amount, as follows:

Loans.	Principal.	Premium.	Totals.
February 25, 1862	$1, 620, 000 00	$254, 574 15	$1, 874, 574 15
March 3, 1864	70, 000 00	11, 725 00	81, 725 00
June 30, 1864	1, 051, 000 00	163, 544 50	1, 214, 544 50
March 3, 1865	465, 000 00	74, 969 00	539, 969 00
Consols of 1865	461, 000 00	73, 430 00	534, 430 00
Consols of 1867	4, 718, 000 00	748, 803 10	5, 466, 803 10
Consols of 1868	305, 000 00	49, 442 50	354, 442 50
Totals	8, 690, 000 00	1, 376, 488 25	10, 066, 488 25
There was paid in gold for the accrued interest on the above purchases		$136, 392 56	
Deduct amount of gold interest received		992 07	
			135, 400 49
Total amount paid on the above up to July 1, 1869			10, 201, 888 74
Principal as above stated			$8, 690, 000 00
Bond donated by William P. Peters			1, 000 00
Total amount principal in sinking fund at close of fiscal year			8, 691, 000 00

Statement of six per cent. five-twenty United States bonds, purchased for the sinking fund between May 11 and November 1, 1869.

Loans.	Principal.	Premium.	Total cost.
February 25, 1862	$2, 740, 500 00	$470, 728 75	$3, 211, 228 75
March 3, 1864	137, 000 00	25, 180 50	162, 180 50
June 30, 1864	2, 025, 700 00	337, 140 80	2, 362, 840 80
March 3, 1865	1, 041, 050 00	182, 801 77	1, 223, 851 77
Consols of 1865	3, 713, 300 00	642, 106 51	4, 355, 406 51
Consols of 1867	7, 670, 950 00	1, 274, 646 14	8, 945, 596 14
Consols of 1868	516, 000 00	86, 736 40	602, 736 40
Totals	17, 844, 500 00	3, 019, 340 87	20, 863, 840 87
Paid in gold for accrued interest		$249, 210 50	
Received in gold for accrued interest		1, 150 86	
Balance of accrued interest paid in coin			248, 059 64
Total amount paid out on account of the sinking fund			21, 111, 900 51

There is included in the above first stated amount a bond for $1,000, donated to the United States by William P. Peters; and $153,500 in bonds purchased with proceeds of $139,740 semi-annual interest on stocks held as custodian of the sinking fund.

Sinking fund statement, by loans, number of bonds, denominations and amounts of United States registered stocks, held by the Treasurer, as custodian, in trust for the Secretary of the Treasury, on the first day of November, 1869.

Loans.	No. of bonds and denominations.		Amounts.	Totals.
February 25, 1862	1 of	$500	$500	
February 25, 1862	15 of	1, 000	15, 000	
February 25, 1862	7 of	5, 000	35, 000	
February 25, 1862	269 of	10, 000	2, 690, 000	
				$2, 740, 500
March 3, 1864	2 of	1, 000	2, 000	
March 3, 1864	27 of	5, 000	135, 000	137, 000
June 30, 1864	2 of	100	200	
June 30, 1864	1 of	500	500	
June 30, 1864	15 of	1, 000	15, 000	
June 30, 1864	10 of	5, 000	50, 000	
June 30, 1864	196 of	10, 000	1, 960, 000	
				2, 025, 700
March 3, 1865	1 of	50	50	
March 3, 1865	6 of	1, 000	6, 000	
March 3, 1865	3 of	5, 000	15, 000	
March 3, 1865	102 of	10, 000	1, 020, 000	
				1, 041, 050
Consols of 1865	3 of	100	300	
Consols of 1865	2 of	500	1, 000	
Consols of 1865	17 of	1, 000	17, 000	
Consols of 1865	5 of	5, 000	25, 000	
Consols of 1865	367 of	10, 000	3, 670, 000	
				3, 713, 300
Consols of 1867	1 of	50	50	
Consols of 1867	4 of	100	400	
Consols of 1867	1 of	500	500	
Consols of 1867	25 of	1, 000	25, 000	
Consols of 1867	7 of	5, 000	35, 000	
Consols of 1867	761 of	10, 000	7, 610, 000	
				7, 670, 950
Consols of 1868	2 of	500	1, 000	
Consols of 1868	15 of	1, 000	15, 000	
Consols of 1868	4 of	5, 000	20, 000	
Consols of 1868	48 of	10, 000	480, 000	
				516, 000
Total amount held for the sinking fund, November 1, 1869				17, 844, 500

Statement of six per cent. five-twenty United States bonds purchased and held specially subject to the disposition of Congress during the months of July, August, September, and October, in the year 1869.

Loans.	Principal.	Premium.	Total cost.
February 25, 1862	$3, 990, 700	$755, 097 13	$4, 745, 797 13
March 3, 1864	569, 400	113, 570 80	682, 970 80
June 30, 1864	5, 718, 800	1, 083, 480 39	6, 802, 280 39
March 3, 1865	2, 962, 550	561, 256 61	3, 523, 806 61
Consols of 1865	16, 360, 450	2, 981, 428 38	19, 341, 878 38
Consols of 1867	13, 955, 600	2, 390, 995 65	16, 346, 595 65
Consols of 1868	1, 442, 500	283, 376 79	1, 725, 876 79
Totals	45, 000, 000	8, 169, 205 75	53, 169, 205 75
Paid for accrued interest in gold		$544, 274 02	
Received for accrued interest in gold		970 50	
Balance of accrued interest paid in coin			543, 303 52
Total amount paid out on account of this trust fund			53, 712, 509 27

Statement by loans, number of bonds, denominations, and amounts of United States registered stocks held by the Treasurer, as custodian in trust for the Secretary of the Treasury, subject to the disposition thereof by Congress, November 1, 1869.

Loans.	Number of bonds and denominations.		Amounts.	Totals.
February 25, 1862	2 of	$50	$100	
February 25, 1862	16 of	100	1, 600	
February 25, 1862	6 of	500	3, 000	
February 25, 1862	31 of	1, 000	31, 000	
February 25, 1862	11 of	5, 000	55, 000	
February 25, 1862	390 of	10, 000	3, 900, 000	
				$3, 990, 700
March 3, 1864	4 of	100	400	
March 3, 1864	4 of	1, 000	4, 000	
March 3, 1864	113 of	5, 000	565, 000	
				569, 400
June 30, 1864	4 of	50	200	
June 30, 1864	16 of	100	1, 600	
June 30, 1864	6 of	500	3, 000	
June 30, 1864	34 of	1, 000	34, 000	
June 30, 1864	16 of	5, 000	80, 000	
June 30, 1864	560 of	10, 000	5, 600, 000	
				5, 718, 800
March 3, 1865	1 of	50	50	
March 3, 1865	15 of	100	1, 500	
March 3, 1865	4 of	500	2, 000	
March 3, 1865	39 of	1, 000	39, 000	
March 3, 1865	10 of	5, 000	50, 000	
March 3, 1865	287 of	10, 000	2, 870, 000	
				2, 962, 550
Consols of 1865	3 of	50	150	
Consols of 1865	13 of	100	1, 300	
Consols of 1865	6 of	500	3, 000	
Consols of 1865	36 of	1, 000	36, 000	
Consols of 1865	8 of	5, 000	40, 000	
Consols of 1865	1, 628 of	10, 000	16, 280, 000	
				16, 360, 450
Consols of 1867	4 of	50	200	
Consols of 1867	14 of	100	1, 400	
Consols of 1867	8 of	500	4, 000	
Consols of 1867	40 of	1, 000	40, 000	
Consols of 1867	14 of	5, 000	70, 000	
Consols of 1867	1, 384 of	10, 000	13, 840, 000	
				13, 955, 600
Consols of 1868	7 of	500	3, 500	
Consols of 1868	29 of	1, 000	29, 000	
Consols of 1868	8 of	5, 000	40, 000	
Consols of 1868	137 of	10, 000	1, 370, 000	
				1, 442, 500
Total amount of stocks subject to order of Congress, November 1, 1869				45, 000, 000

Consolidated statement of United States six per cent. five-twenty bonds, purchased by the Secretary of the Treasury since the 11th day of May last, and now held by the Treasurer of the United States as custodian, on account of the sinking fund, and on account of a fund held subject to the order of Congress, November 1, 1869.

Loans.	Principal.	Premium.	Totals.
February 25, 1862	$6, 731, 200 00	$1, 225, 825 88	$7, 957, 025 88
March 3, 1864	706, 400 00	138, 751 30	845, 151 30
June 30, 1864	7, 744, 500 00	1, 420, 621 19	9, 165, 121 19
March 3, 1865	4, 003, 600 00	744, 058 38	4, 747, 658 38
Consols of 1865	20, 073, 750 00	3, 623, 534 89	23, 697, 284 89
Consols of 1867	21, 626, 550 00	3, 665, 641 79	25, 292, 191 79
Consols of 1868	1, 958, 500 00	370, 113 19	2, 328, 613 19
Totals	62, 844, 500 00	11, 188, 546 62	74 033, 046 62
Accrued interest paid for in coin		793, 484 52	
Accrued interest received in coin		2, 121 36	
			791, 363 16
Total cost			74, 824 409 78

NOTE.—A bond for $1, 000, donated by William P. Peters, is included.

Between the 11th day of May and the 25th day of November, there were, Sundays excluded, one hundred and sixty-nine executive days. During this time there was paid for United States six per cent. bonds, on account of the sinking fund and for the fund held subject to the order of Congress, interest and premium paid thereon included, $89,282,270 13. It will be seen that these payments exceed half a million of dollars for every working day, or over three million dollars in every week for the six months and a little over included in the above-stated time. The Treasurer now holds in trust for the Secretary of the Treasury, on account of the two funds named, $75,478,800 in United States six per cent. stocks. The dividends on these stocks so held will net an income to the treasury and for the reduction of the public debt of $4,528,728 per annum.

There has already been received for interest on these bonds $704,304 in gold, which has been invested in United States bonds representing $787,800, which are held for the two funds above named.

If the same rate of purchase is hereafter maintained, and the accruing interest invested semi-annually in like bonds, the whole national debt will thus be paid off in less than thirteen years.

UNITED STATES PAPER CURRENCY.

The following tables exhibit, under their appropriate heads, the whole amount of paper money that has been issued by the government of the United States, from the commencement of such issues under the act of July 17, 1861, and the several other acts since passed in regard thereto, up to and including June 30, 1869; the amount during that time redeemed, and the amount at the last named date outstanding by kinds, and by denominations, ranging from notes of three cents to those of $5,000.

UNITED STATES DEMAND NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
Five dollars	$21, 800, 000 00	$21, 754, 204 00	$45, 796 00
Ten dollars	20, 030, 000 00	19, 985, 844 25	44, 155 75
Twenty dollars	18, 200, 000 00	18, 166, 212 50	33, 787 50
Totals	60, 030, 000 00	59, 906, 260 75	123, 739 25
Deduct discount for mutilations			2, 101 75
Total amount actually outstanding			121, 637 50

This balance is receivable for customs duties, and redeemable in gold coin at the Treasury of the United States.

UNITED STATES LEGAL-TENDER NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar	$28, 351, 348 00	$14, 084, 635 80	$14, 266, 712 20
Two dollars	34, 071, 128 00	15, 397, 399 45	18, 673, 728 55
Five dollars	100, 439, 975 00	39, 907, 845 00	60, 532, 130 00
Ten dollars	116, 690, 000 00	32, 686, 739 75	84, 003, 260 25
Twenty dollars	91, 000, 000 00	17, 215, 451 00	73, 784, 549 00
Fifty dollars	27, 508, 800 00	9, 224, 625 00	18, 284, 175 00
One hundred dollars	35, 310, 000 00	8, 626, 825 00	26, 683, 175 00
Five hundred dollars	54, 048, 000 00	18, 905, 175 00	35, 142, 825 00
One thousand dollars	142, 084, 000 00	78, 009, 700 00	64, 074, 300 00
Totals	629, 503, 251 00	234, 058, 396 00	395, 444, 855 00
Deduct for new notes not yet put in circulation			39, 444, 855 00
Amount below which there can be no reduction			356, 000, 000 00
Deduct discounts for mutilations			64, 805 10
Total actual amount outstanding			355, 935, 194 90

FRACTIONAL CURRENCY—FIRST ISSUE.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents	$2, 242, 889 00	$1, 182, 773 66	$1, 060, 115 34
Ten cents	4, 115, 378 00	2, 793, 602 13	1, 321, 775 87
Twenty-five cents	5, 225, 692 00	4, 106, 699 33	1, 118, 992 67
Fifty cents	8, 631, 672 00	7, 526, 847 36	1, 104, 824 64
Totals	20, 215, 631 00	15, 609, 922 48	4, 605, 708 52
Deduct discounts for mutilations			13, 120 62
Total actual amount outstanding			4, 592, 587 90

FRACTIONAL CURRENCY—SECOND ISSUE.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents	$2, 776, 128 60	$2, 039, 773 25	$736, 355 35
Ten cents	6, 223, 584 30	5, 138, 937 35	1, 084, 646 95
Twenty-five cents	7, 618, 341 25	6, 791, 696 18	826, 645 07
Fifty cents	6, 546, 429 50	5, 665, 913 22	880, 516 28
Totals	23, 164, 483 65	19, 636, 320 00	3, 528, 163 65
Deduct discounts for mutilations			8, 463 95
Total actual amount outstanding			3, 519, 699 70

FRACTIONAL CURRENCY—THIRD ISSUE.

Denominations.	Issued.	Redeemed.	Outstanding.
Three cents	$601, 923 90	$493, 477 59	$108, 446 31
Five cents	657, 002 75	494, 329 11	162, 673 64
Ten cents	16, 976, 134 50	11, 920, 357 01	5, 055, 777 49
Fifteen cents	*1, 352 40		*1, 352 40
Twenty-five cents	31, 173, 188 75	23, 261, 708 90	7, 911, 479 85
Fifty cents	36, 705, 426 50	25, 964, 391 00	10, 741, 035 50
Totals	86, 115, 028 80	62, 134, 263 61	23, 980, 765 19
Deduct discounts for mutilations			31, 025 06
Total actual amount outstanding			23, 949, 740 13

*Specimens.

TWO YEAR FIVE PER CENT. NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars	$6, 800, 000 00	$6, 754, 537 50	$45, 462 50
One hundred dollars	9, 680, 000 00	9, 640, 710 00	39, 290 00
Totals	16, 480, 000 00	16, 395, 247 50	84, 752 50
Deduct discounts for mutilations			152 50
Total actual amount outstanding			84, 600 00

TWO YEAR FIVE PER CENT. COUPON NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars	$5, 905, 600 00	$5, 896, 597 50	$9, 002 50
One hundred dollars	14, 484, 400 00	14, 470, 400 00	14, 000 00
Five hundred dollars	40, 302, 000 00	40, 297, 000 00	5, 000 00
One thousand dollars	89, 308, 000 00	89, 283, 000 00	25, 000 00
Totals	150, 000, 000 00	149, 946, 997 50	53, 002 50
Deduct for unknown denominations		$10, 500 00	
Deduct for discounts for mutilations		2 50	
			10, 502 50
Total of actual amount outstanding			42, 500 00

ONE YEAR FIVE PER CENT. NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars	$6, 200, 000 00	$6, 159, 339 00	$40, 661 00
Twenty dollars	16, 440, 000 00	16, 333, 434 00	106, 566 00
Fifty dollars	8, 240, 000 00	8, 203, 545 00	36, 455 00
One hundred dollars	13, 640, 000 00	13, 603, 075 00	36, 925 00
Totals	44, 520, 000 00	44, 299, 393 00	220, 607 00
Deduct for unknown denominations redeemed		$90 00	
Deduct for discounts for mutilations		237 00	
			327 00
Total actual amount outstanding			220, 280 00

SIX PER CENT. COMPOUND INTEREST NOTES.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars	$23, 285, 200 00	$22, 997, 973 00	$287, 227 00
Twenty dollars	30, 125, 840 00	29, 670, 967 00	454, 873 00
Fifty dollars	60, 824, 000 00	60, 126, 520 00	697, 480 00
One hundred dollars	45, 094, 400 00	44, 701, 570 00	392, 830 00
Five hundred dollars	67, 846, 000 00	67, 675, 000 00	171, 000 00
One thousand dollars	39, 420, 000 00	38, 360, 000 00	1, 060, 000 00
Totals	266, 595, 440 00	263, 532, 030 00	3, 063, 410 00
Deduct discounts for mutilations			480 00
Total actual amount outstanding			3, 062, 930 00
Outstanding June 30, 1868			$54, 607, 750 00
Redeemed within the fiscal year			51, 544, 820 00
Outstanding as above			3, 062, 930 00

NOTE.—Nearly all the redemptions were made by conversions into three per cent. certificates.

TWO YEAR SIX PER CENT. TREASURY NOTES.

Issued:

46, 076 of fifty dollars is	$2, 303, 800
44, 958 of one hundred dollars is	4, 495, 800
13, 665 of five hundred dollars is	6, 832, 500
8, 836 of one thousand dollars is	8, 836, 000
113, 535 of all denominations is	22, 468, 100

Redeemed:

46, 039 of fifty dollars is	$2, 301, 950
44, 944 of one hundred dollars is	4, 494, 400
13, 665 of five hundred dollars is	6, 832, 500
8, 836 of one thousand dollars is	8, 836, 000
113, 484 of all denominations is	22, 464, 850

Outstanding:

37 of fifty dollars is	$1, 850	
14 of one hundred dollars is	1, 400	
51 of all denominations is		3, 250
Total redeemed and outstanding		22, 468, 100

This account agrees with the books of the Register. The Secretary's books show $50 more outstanding.

STOLEN TWO YEAR SIX PER CENT. TREASURY NOTES.

On the 9th day of August, 1861, there was issued to the order of Lieutenant James Brunaugh, acting assistant commissary of subsistence, of Burlington, Iowa, $5,500 in two year six per cent. notes, as follows:

In payment of war warrant No. 2,640—scale No. 374½—thirty $100 notes, No. 17,120 to 17,149, both inclusive, amounting to $3,000; and in

payment of war warrant No. 2,641—scale No. 395—fifty $50 notes, No. 17,655 to 17,704, both inclusive, amounting to $2,500.

By letter of May 19, 1862, Lieutenant Brunaugh informed the department that he had indorsed and disbursed the sum of $2,550 of the above notes, and that the remainder, $2,950, not indorsed, had been stolen from him by the rebels at the battle of Pittsburg Landing, April 6, 1862.

There are still outstanding of these notes $1,550, consisting of two notes of $100 each, and twenty-seven of $50 each. Lieutenant Brunaugh has never been able to give any account of the numbers, either of those disbursed or of those stolen; there is, therefore, no way to determine whether the outstanding notes are of the one kind or the other. Of the stolen notes, now reported as outstanding, five of $50 and one of $100, aggregating $350, are in the Treasury vault, having been received from various parties for redemption, but not being properly indorsed, payment was refused, and the notes retained as government property.

DISCOUNTS ON MUTILATED MONEYS.

There has been retained on the redemption of mutilated currency, for parts of notes that were missing therefrom, as follows:

On moneys that were destroyed to June 30, 1869		$120,388 48
On moneys that were destroyed before July 1, 1868		93,109 47
Discount in the fiscal year ending with June 30, 1869		27,279 01
Redeemed, but not destroyed, up to July 1, 1869	$17,524 96	
Discounts on moneys on hand June 30, 1868	6,260 41	
Discounts on moneys held, but not destroyed, year ending June 30, 1869		11,264 55
Total amount of discounts in the fiscal year		38,543 56
Amount of discounts before July 1, 1868		$99,369 88
Amount of discounts in fiscal year ending June 30, 1869		38,543 56
Total of all such discounts up to July 1, 1869		137,913 44

It is already known that very large amounts of all kinds of United States paper money have been totally destroyed. It would, therefore, be perfectly safe to have the amount of discounts, last above named, covered into the treasury, to the credit of the sinking fund.

OUTSTANDING CIRCULATION.

Recapitulation of all kinds of government papers that were issued as money, or that were ever in any way used as a circulating medium, and that remained outstanding and unpaid on the 30th day of June, in the year 1869.

Seven and three-tenths notes, old issue	$32,650 00
Seven and three-tenths notes, new issue	1,168,100 00
Temporary loan certificates	186,310 00
Certificates of indebtedness	12,000 00
Six per cent. compound interest notes	3,062,930 00
Gold certificates	30,489,640 00
Three per cent. certificates	52,120,000 00

Old two year six per cent. notes	$3,250 00
One year five per cent. notes	220,280 00
Two year five per cent. notes	84,600 00
Two year five per cent. coupon notes	42,500 00
Demand notes, payable in gold	121,637 50
Legal tender notes	355,935,194 90
Fractional currency, first series	4,592,587 90
Fractional currency, second series	3,519,699 70
Fractional currency, third series	23,949,740 13
Add for discounts on mutilated currency	137,913 44
Total amount of all kinds of paper money outstanding	475,679,033 57

TEMPORARY LOAN CERTIFICATES.

Issued under the act of June 30, 1864.

Outstanding four per cents:		
Payable at the Baltimore office		$100,000
Payable at the Cincinnati office		75,000
Total of four per cents		175,000
Outstanding five per cents:		
Payable at the Washington office	$905	
Payable at the New York office	500	
Payable at the Philadelphia office	1,000	
Payable at the Cincinnati office	1,100	
Total of five per cents		3,505
Outstanding six per cents:		
Payable at the Washington office	$905	
Payable at the Philadelphia office	5,300	
Payable at the Cincinnati office	1,600	
Total of six per cents		7,805
Total amount outstanding		186,310

Recapitulation by offices.

Payable at the Washington office	$1,810
Payable at the New York office	500
Payable at the Philadelphia office	6,300
Payable at the Baltimore office	100,000
Payable at the Cincinnati office	77,700
Total amount outstanding	186,310

THREE PER CENT. CERTIFICATES.

Issued during the fiscal year	$34,605,000
Redeemed during the fiscal year	32,485,000
Increase during the fiscal year	2,120,000

Issued from the beginning to July 1, 1869	$84,605,000
Redeemed to July 1, 1869	32,485,000
Outstanding at the close of business on June 30, 1869	$52,120,000
Due the navy pension fund	14,000,000
Total amount outstanding	66,120,000

GOLD CERTIFICATES.

Destruction by denominations:

Twenty-dollar notes	$663,800
One-hundred-dollar notes	9,063,400
Five-hundred-dollar notes	4,861,500
One-thousand-dollar notes	47,330,000
Five-thousand-dollar notes	262,385,000
Ten-thousand-dollar notes	5,000,000
Total amount destroyed	329,303,700

Received from the printing bureau:

Twenty-dollar notes	$2,000,000
One-hundred-dollar notes	14,800,000
Five-hundred-dollar notes	39,000,000
One-thousand-dollar notes	117,000,000
Five-thousand-dollar notes	470,000,000
Ten-thousand-dollar notes	25,000,000
Total amount received into the treasury	667,800,000

On hand at Washington and New York:

Twenty-dollar notes	$1,207,060	
One-hundred-dollar notes	4,457,100	
Five-hundred-dollar notes	32,901,000	
One-thousand-dollar notes	64,508,000	
Five-thousand-dollar notes	178,565,000	
Ten-thousand-dollar notes	20,000,000	
Total amount remaining in the treasury		301,638,160
Issued as per statement		366,161,840
Redeemed as per statement		333,152,660
Outstanding		33,009,180

These gold certificates were redeemed at the various offices and for the amounts as stated below, viz:

Treasurer of the United States, Washington, D. C	$616,940
Assistant Treasurer United States, at Boston, Mass	14,684,280
Same at New York, N. Y	305,299,000
Same at Philadelphia, Penn	712,720
Same at Charleston, S. C	248,020
Same at New Orleans, La	771,420
Same at St. Louis, Mo	440,620
Same at San Francisco, Cal	1,040

Depositary of the United States, Baltimore, Md	$9,460,980
Same at Buffalo, N. Y	82,980
Same at Chicago, Ill	306,980
Same at Cincinnati, Ohio	316,300
Same at St. Paul, Minn	9,000
Same at Louisville, Ky	115,620
Same at Mobile, Ala	86,760
Total redemptions to June 30, 1869	333,152,660

MOVEMENT OF GOLD CERTIFICATES.

Washington office notes:		
Received from the printing bureau		$3,200,000
Remaining on hand June 30, 1869		3,158,200
Issued by the Washington office		41,800
New York office notes:		
Sent to New York up to July 1, 1868	$300,640,000	
Sent to New York in year ending June 30, 1869	86,040,000	
Total amount forwarded to New York	386,680,000	
Remaining in New York office June 30, 1869	20,482,960	
Issued at the New York office		366,197,040
Total issued up to July 1, 1869		366,238,840
Redeemed as per statements		333,152,660
Outstanding as per books of this office		33,086,180
Issued at New York June 30, 1869	$2,595,540	
Issued at Washington June 30, 1869	1,000	
		2,596,540
Amount outstanding, as per debt statement, July 1, 1869		30,489,640

NOTE.—Seventy-seven thousand dollars redeemed at New York June 30, 1869, is included in item of "remaining in New York," &c.

GOLD CERTIFICATES.

Issued:	
From November 13, 1865, to June 30, 1866	$98,493,660
From June 30, 1866, to June 30, 1867	109,121,620
From June 30, 1867, to June 30, 1868	77,960,400
From June 30, 1868, to June 30, 1869	80,663,160
Total issued, as per books of this office	366,238,840

Brought forward		$366,238,840
Redeemed:		
From November 13, 1865, to June 30, 1866	$87,545,800	
From June 30, 1866, to June 30, 1867	101,295,900	
From June 30, 1867, to June 30, 1868	79,055,340	
From June 30, 1868, to June 30, 1869	65,178,620	
Total redeemed as per books of this office		333,075,660
Outstanding as per books of this office		33,163,180
Redeemed at the New York office, June 30, 1869		77,000
Apparent amount outstanding		33,086,180
Issued at the New York office, June 30, 1869	$2,595,540	
Issued at the Washington office, June 30, 1869	1,000	
		2,596,540
Outstanding as per debt statement of July 1, 1869		30,489,640

The redemption of these gold certificates was for the amounts and at the places as follows:

New York, N. Y	$54,414,700
Boston, Mass	5,418,760
Baltimore, Md	3,903,860
New Orleans, La	552,320
St. Louis, Mo	192,960
Savannah, Ga	191,600
Philadelphia, Pa	173,400
Chicago, Ill	123,060
Louisville, Ky	102,000
Charleston, S. C	57,820
Brunswick, Ga	50,540
Buffalo, N. Y	24,940
Wilmington, N. C	14,700
Washington, D. C	13,160
Cincinnati, Ohio	9,920
Richmond, Va	6,880
Mobile, Ala	5,000
Total redemptions in the fiscal year	65,255,620

NOTE.—This includes $77,000 redeemed at New York, June 30, 1869

GOLD CERTIFICATES OUTSTANDING BY DENOMINATIONS.

Notes of the New York office:	
Twenty-dollar notes	$128,840
One-hundred-dollar notes	1,272,700
Five-hundred-dollar notes	1,236,500
One-thousand-dollar notes	5,164,000
Five-thousand-dollar notes	29,050,000
Total outstanding issued at the office in New York	36,852,040

Brought forward		$36,852,040
Notes of the Washington office:		
One-hundred-dollar notes		6,100
Total amount		36,858,140
Less in office, canceled but not destroyed		3,848,960
Total amount outstanding, as per books of this office		33,009,180
Issued at the New York office, June 30, 1869	$2,595,540	
Issued at the Washington office, June 30, 1869	1,000	
		2,596,540
Issues of the 30th of June deducted		30,412,640
Redeemed at New York, June 30, 1869, added		77,000
Would leave outstanding, as per debt statement of July 1, 1869		30,489,640

GOLD CERTIFICATES—RÉSUMÉ.

Amount received from the printing bureau		$667,800,000
Amount remaining in offices at Washington and New York		301,638,160
Amount issued by offices at Washington and New York		366,161,840
Amount redeemed and destroyed	$329,303,700	
Amount redeemed, not yet destroyed	3,848,960	
Total amount redeemed up to close of the fiscal year		333,152,660
Outstanding, as per books of this office		33,009,180
Issued at New York office, June 30, 1869	$2,595,540	
Issued at Washington office, June 30, 1869	1,000	
		2,596,540
Amount with certificates issued on June 30, 1869 deducted		30,412,640
Add for amount redeemed June 30, 1869, at New York		77,000
Outstanding, as per debt statement of July 1, 1869		30,489,640

All of these gold certificates or notes bear the *printed* signatures of a former Register of the Treasury, and of the Treasurer of the United States.

Those of the denomination of ten thousand dollars, and of five thousand dollars, are payable to "*order*," and require the autographic signature of an "Assistant Treasurer of the United States" before they become negotiable. This last-named signature is also required on the denominations of one thousand dollars and of five hundred dollars. The denominations of one hundred dollars and of twenty dollars bear, in addition to the *printed* signatures first before named, the *printed* signature of "H. H. Van Dyck, Assistant Treasurer of the United States;" and are, therefore, perfect, and are transferable by delivery the same as the legal-tender notes of the United States.

The foregoing statements in regard to the movements of these gold certificates have been made very much in detail, and have been stated and restated in various ways, as well to test the correctness of the various statements with each other, and with the summary of the whole, as to have a perfect record of these securities in every particular; and because it is believed that they are the most liable to be used surreptitiously of any of the funds of the United States, and that greater watchfulness is required in their case than in that of any other securities of the government.

UNITED STATES SEVEN AND THREE-TENTHS NOTES.

Statement of issues.

First series, August 15, 1864:		
363,952 of fifties is		$18,197,600
566,039 of one hundreds is		56,603,900
171,666 of five hundreds is		85,833,000
118,528 of one thousands is		118,528,000
4,166 of five thousands is		20,830,000
Total issue of first series		299,992,500
Second series, June 15, 1865:		
182,926 of fifties is	$9,146,300	
338,227 of one hundreds is	33,822,700	
175,682 of five hundreds is	87,841,000	
179,965 of one thousands is	179,965,000	
4,045 of five thousands is	20,225,000	
Total issue of second series		331,000,000
Third series, July 15, 1865:		
343,320 of fifties is	$17,166,000	
472,080 of one hundreds is	47,208,000	
108,654 of five hundreds is	54,327,000	
71,879 of one thousands is	71,879,000	
1,684 of five thousands is	8,420,000	
Total issue of third series		199,000,000
Total issues of all the series		829,992,500

Recapitulation of all the issues:

890,198 of fifties is	$44,509,900
1,376,346 of one hundreds is	137,634,600
456,002 of five hundreds is	228,001,000
370,372 of one thousands is	370,372,000
9,895 of five thousands is	49,475,000
Total issues by denominations	829,992,500

STATEMENTS OF CONVERSIONS AND REDEMPTIONS OF SEVEN-THIRTIES DURING THE FISCAL YEAR BY SERIES AND DENOMINATIONS; AND IN GROSS AMOUNTS DURING FORMER YEARS, AND GROSS AMOUNTS OUTSTANDING.

First series, August 15, 1864:

2,285 of fifties is		$114,250
1,969 of one hundreds is		196,900
188 of five hundreds is		94,000
60 of one thousands is		60,000
7 of five thousands is		35,000
		500,150
Redeemed previous to July 1, 1868	$299,217,850	
Outstanding July 1, 1869	274,500	
		299,492,350
Total original issue		299,992,500

Second series, June 15, 1865:

13,642 of fifties is		$682,100
24,469½ of one hundreds is		2,446,950
7,381 of five hundreds is		3,690,500
4,533 of one thousands is		4,533,000
65 of five thousands is		325,000
		11,677,550
Redeemed previous to July 1, 1868	$318,958,850	
Outstanding July 1, 1869	363,600	
		319,322,450
Total original issue		331,000,000

Third series, July 15, 1865:

49,715 of fifties is	$2,485,750	
73,973½ of one hundreds is	7,397,350	
14,070 of five hundreds is	7,035,000	
6,747 of one thousands is	6,747,000	
156 of five thousands is	780,000	
		$24,445,100
Redeemed previous to July 1, 1868	174,024,900	
Outstanding July 1, 1869	530,000	
		174,554,900
Total original issue		199,000,000

Recapitulation of all the issues:

65,642 of fifties is	$3,282,100
100,412 of one hundreds is	10,041,200
21,639 of five hundreds is	10,819,500
11,340 of one thousands is	11,340,000
228 of five thousands is	1,140,000
	36,622,800

Brought forward		$36,622,800
Redeemed previous to July 1, 1868	$792,201,600	
Outstanding on July 1, 1869	1,168,100	
		793,369,700
Total original issue		829,992,500

Statements by series, and by denominations of seven-thirty notes, that were outstanding on the 30th of June, 1869.

First series, August 15, 1864:		
1,566 of fifties is		$78,300
1,112 of one hundreds is		111,200
106 of five hundreds is		53,000
32 of one thousands is		32,000
		274,500
Second series, June 15, 1865:		
845 of fifties is	$42,250	
1,068½ of one hundreds is	106,850	
253 of five hundreds is	126,500	
83 of one thousands is	83,000	
1 of five thousands is	5,000	
		363,600
Third series, July 15, 1865:		
2,901 of fifties is	145,050	
2,544½ of one hundreds is	254,450	
181 of five hundreds is	90,500	
40 of one thousands is	40,000	
		530,000
		1,168,100
Recapitulation of the three series combined:		
5,312 of fifties is		$265,600
4,725 of one hundreds is		472,500
540 of five hundreds is		270,000
155 of one thousands is		155,000
1 of five thousands is		5,000
Total outstanding June 30, 1869		1,168,100

The debt statement dated July 1, 1869, as published by the Secretary of the Treasury, makes the amount of these seven-thirty notes outstanding to be $1,166,500, being $1,600 less than as per foregoing statement. This discrepancy occurred and is accounted for as follows: An amount of fifteen hundred dollars, in these notes, that were received from the then assistant treasurer at New York, for conversion into five-twenty United States bonds, had been caveated, in the office of the Secretary of the Treasury, as having been stolen from the payee. The conversion was thereupon refused, and the notes were returned to the office in New York, in order that they might be replaced by other notes of the same amount. The indorser of these notes, from whom they were received, refused to respond. The matter is in litigation, and is undecided.

A note for $100 was received in this office from the office of the Secretary of the Treasury, in the month of April last; but, having been mislaid, was not redeemed until after the close of the fiscal year. The statement then is as follows:

Amount outstanding as per debt statement of July 1, 1869	$1,166,500
Add the above mentioned two items	1,600
Which together make the amount outstanding, as per table above	1,168,100

CIRCULATING NOTES ISSUED DURING THE YEAR.

Legal tenders:		
5,522,000 ones		$5,522,000
4,000,216 twos		8,000,432
867,236 fives		4,336,180
800,496 tens		8,004,960
800,016 twenties		16,000,320
56,560 one hundreds		5,656,000
20,000 five hundreds		10,000,000
20,000 one thousands		20,000,000
Total		77,519,892
Fractional currency:		
49,575,744 ten cents	$4,957,574 40	
31,525,956 twenty-five cents	7,881,489 00	
21,740,136½ fifty cents	*10,870,068 25	
Total		23,709,131 65
Total issued during the fiscal year		101,229,023 65

The following are statements exhibiting, by denominations, the amounts paid, the amounts discounted for mutilations, and the total amounts retired, of all kinds of currency, from the beginning, up to and including June 30, 1869:

Denominations.	Amounts paid.	Amounts discounted.	Total amounts retired.
DEMAND NOTES.			
Five dollars	$21,754,204 00	$473 50	$21,754,677 50
Ten dollars	19,985,844 25	440 75	19,986,285 00
Twenty dollars	18,166,212 50	1,187 50	18,167,400 00
Totals	59,906,260 75	2,101 75	59,908,362 50
LEGAL-TENDER NOTES.			
One dollar	14,084,635 80	19,138 80	14,103,774 60
Two dollars	15,397,399 45	13,194 55	15,410,594 00
Five dollars	39,907,845 00	12,747 50	39,920,592 50
Ten dollars	32,686,739 75	8,770 25	32,695,510 00
Twenty dollars	17,215,451 00	7,429 00	17,222,880 00
Fifty dollars	9,224,625 00	1,525 00	9,226,150 00
One hundred dollars	8,626,825 00	1,375 00	8,628,200 00
Five hundred dollars	18,905,175 00	325 00	18,905,500 00
One thousand dollars	78,009,700 00	300 00	78,010,000 00
Totals	234,058,396 00	64,805 10	234,123,201 10

*Fronts and backs of specimen currency are counted separately, hence half notes.

Statements exhibiting amounts paid, discounted, and retired, &c.—Continued.

Denominations.	Amounts paid.	Amounts discounted.	Total amounts retired.
ONE-YEAR FIVE PER CENT. NOTES.			
Ten dollars	$6, 159, 339 00	$31 00	$6, 159, 370 00
Twenty dollars	16, 333, 434 00	126 00	16, 333, 560 00
Fifty dollars	8, 203, 545 00	55 00	8, 203, 600 00
One hundred dollars	13, 603, 075 00	25 00	13, 603, 100 00
Denominations unknown	90 00	.....	90 00
Totals	44, 299, 483 00	237 00	44, 299, 720 00
TWO-YEAR FIVE PER CENT. NOTES.			
Fifty dollars	6, 754, 537 50	62 50	6, 754, 600 00
One hundred dollars	9, 640, 710 00	90 00	9, 640, 800 00
Totals	16, 395, 247 50	152 50	16, 395, 400 00
TWO-YEAR FIVE PER CENT. COUPON NOTES.			
Fifty dollars	5, 896, 597 50	2 50	5, 896, 600 00
One hundred dollars	14, 470, 400 00	.....	14, 470, 400 00
Five hundred dollars	40, 297, 000 00	.....	40, 297, 000 00
One thousand dollars	89, 283, 000 00	.....	89, 283, 000 00
Denominations unknown	10, 500 00	.....	10, 500 00
Totals	149, 957, 497 50	2 50	149, 957, 500 00
THREE-YEAR SIX PER CENT. COMPOUND INTEREST NOTES.			
Ten dollars	22, 997, 973 00	137 00	22, 998, 110 00
Twenty dollars	29, 670, 967 00	133 00	29, 671, 100 00
Fifty dollars	60, 126, 520 00	180 00	60, 126, 700 00
One hundred dollars	44, 701, 570 00	30 00	44, 701, 600 00
Five hundred dollars	67, 675, 000 00	.....	67, 675, 000 00
One thousand dollars	38, 360, 000 00	.....	38, 360, 000 00
Totals	263, 532, 030 00	480 00	263, 532, 510 00
FRACTIONAL CURRENCY—FIRST SERIES.			
Five cents	1, 182, 773 66	1, 462 34	1, 184, 236 00
Ten cents	2, 793, 602 13	2, 073 97	2, 795, 676 10
Twenty-five cents	4, 106, 699 33	5, 626 67	4, 112, 326 00
Fifty cents	7, 526, 847 36	3, 957 64	7, 530, 805 00
Totals	15, 609, 922 48	13, 120 62	15, 623, 043 10
FRACTIONAL CURRENCY—SECOND SERIES.			
Five cents	2, 039, 773 25	1, 815 35	2, 041, 588 60
Ten cents	5, 138, 937 35	3, 452 25	5, 142, 389 60
Twenty-five cents	6, 791, 696 18	1, 586 07	6, 793, 282 25
Fifty cents	5, 665, 913 22	1, 610 28	5, 667, 523 50
Totals	19, 636, 320 00	8, 463 95	19, 644, 783 95
FRACTIONAL CURRENCY—THIRD SERIES.			
Three cents	493, 477 59	131 43	493, 609 02
Five cents	494, 329 11	341 09	494, 670 20
Ten cents	11, 920, 357 01	7, 490 19	11, 927, 847 20
Twenty-five cents	23, 261, 708 90	9, 979 10	23, 271, 688 00
Fifty cents	25, 964, 391 00	13, 083 25	25, 977, 474 25
Totals	62, 134, 263 61	31, 025 06	62, 165, 288 67

CERTIFICATES OF INDEBTEDNESS.

Statement of amounts issued, redeemed, and outstanding.

Old issue:		
Numbers from 1 to 153,662 of $1,000 is		$153,662,000 00
Numbers from 1 to 14,500 of $5,000 is		72,500,000 00
Numbers from 15,001 to 31,010 of $5,000 is		80,050,000 00
Numbers from 31,111 to 69,268 of $5,000 is		190,790,000 00
Numbers from 1 to 13 of various denominations		1,591,241 65
Total amount of first series issued		498,593,241 65
New issue:		
Numbers from 1 to 15,145 of $1,000 is	$15,145,000	
Numbers from 1 to 9,603 of $5,000 is	48,015,000	
Total amount of series issued		63,160,000 00
Total amount redeemed, of both series, up to July 1, 1868		561,753,241 65
Redeemed to July 1, 1868		$561,735,241 65
Redeemed during the fiscal year		6,000 00
Outstanding June 30, 1869		12,000 00
Total issues, as above stated, from the commencement		561,753,241 65

One certificate of the denomination of five thousand dollars, and seven certificates of the denomination of one thousand dollars, are still outstanding. Of the $12,000 outstanding $8,000 is caveated.

Interest was paid to June 30, 1868	$20,740,566 65
Interest was paid this fiscal year	248 71
Total amount of interest paid to July 30, 1869	20,740,815 36
Principal paid as above stated	561,741,241 65
Total principal and interest paid up to July 1, 1869	582,482,057 01

The 100 numbers intermitted of $5,000 certificates above spoken of were never printed nor received. The skipping over these numbers was an accident in the printing bureau; and as the next series of one hundred notes had been issued, it was not thought advisable to issue lower numbers of a later date to higher numbers of an earlier date. So 100 numbers were never issued.

The history of the other amount that never was issued is as follows: On the 3d day of December, 1862, five hundred impressions of these one-year 6 per cent. certificates of indebtedness, of the denomination of five thousand dollars, amounting in the aggregate to two million five hundred thousand dollars, bearing printed numbers from 14,501 to 15,000, both inclusive, were abstracted from the department.

They were all returned to the department by detectives on the 6th day of February, 1863, and were destroyed by burning to ashes on the

18th day of the same month and year. These numbers were dropped from the numerical register, and no certificates of indebtedness of the denomination of five thousand dollars, bearing the numbers of those abstracted and destroyed, as above mentioned, were ever issued.

These explanations, and others in this report, are made, not because they are believed to be of any interest to the public, but because it is desirable that there should be a record for the guidance of those who will come after us in the office.

REDEMPTION AND DESTRUCTION OF MONEYS AND SECURITIES WITHIN THE YEAR.

Demand notes		$20,172 75
Legal-tender notes		57,947,521 80
One-year 5 per cent. notes		238,040 00
Two-year 5 per cent. notes		103,650 00
Two-year 5 per cent. coupon notes		26,750 00
Three-year 6 per cent. compound interest notes		51,544,820 00
Gold certificates		67,570,060 00
Fractional currency, first issue		275,382 75
Fractional currency, second issue		395,911 57
Fractional currency, third issue		23,651,108 44
Discounts on the above		27,279 01
		201,800,696 32
Certificates of indebtedness	$5,000 00	
Interest on the same	196 44	
Statistically destroyed before issue	523,517,568 52	
Amount on hand at close	434,135 49	
		523,956,900 45
Total amount		725,757,596 77

REDEMPTION AND DESTRUCTION ACCOUNT.

Cash Dr.

To balance from the year 1868	$337,139 45
Amount received during the year	201,870,413 35
Total	202,207,552 80

Cash Cr.

Destroyed during the year	$201,773,417 31
Balance to new account	434,135 49
Total	202,207,552 80
Discount for mutilations	$27,279 01
Certificates of indebtedness and interest	5,196 44
Statistical matter	523,517,568 52
	523,550,043 97
Amount brought down	202,207,552 80
Total for the fiscal year	725,757,596 77

DISCOUNTS ON MUTILATED CURRENCY.

Discounts have been made for missing parts of mutilated currency that have been destroyed, up to and including June 30, 1869,

On six per cent. compound interest notes	$480 00
On one-year five per cent. notes	237 00
On two-year five per cent. notes	152 50
On two-year five per cent. coupon notes	2 50
On demand notes	2,101 75
On legal-tender notes	64,805 10
On fractional currency, first series	13,120 62
On fractional currency, second series	8,463 95
On fractional currency, third series	31,025 06
Total discounts	120,388 48

These discounts have been made on the various kinds of moneys, as follows, viz:

On demand notes	$2,101 75
On legal-tender notes	64,805 10
On one-year five per cent. notes	237 00
On two-year five per cent. notes	152 50
On two-year five per cent. coupon notes	2 50
On three-year six per cent. notes	480 00
On fractional currency, first issue	13,120 62
On fractional currency, second issue	8,463 95
On fractional currency, third issue	31,025 06
	120,388 48
On moneys redeemed but not destroyed	17,524 96
Total discounts from the beginning	137,913 44

These discounts were made for the amounts and in the years as follows, viz:

In the year 1863	$615 27
In the year 1864	11,393 93
In the year 1865	13,108 09
In the year 1866	17,813 36
In the year 1867	24,767 69
In the year 1868	31,671 54
In the year 1869	38,543 56
Total discounts from the beginning	137,913 44

DESTRUCTION OF PAPER MONEY.

There have been destroyed, since the commencement of the rebellion, papers representing money of the kinds, denominations, and numbers of each kind, as follows:

Demand notes:

Five dollars	4,350,935½
Ten dollars	1,998,628½
Twenty dollars	908,370
Total number of notes destroyed	7,257,934

Legal-tender notes:

One dollar	14,103,774
Two dollars	7,705,297
Five dollars	7,984,118½
Ten dollars	3,269,551
Twenty dollars	861,144
Fifty dollars	184,523
One hundred dollars	86,282
Five hundred dollars	37,811
One thousand dollars	78,010
Total number of notes destroyed	34,310,510½

One-year five per cent. notes:

Ten dollars	615,937
Twenty dollars	816,678
Fifty dollars	164,072
One hundred dollars	136,031
Total number of notes	1,732,718

Two-year five per cent. notes:

Fifty dollars	135,092
One hundred dollars	96,408
Total number of notes	231,500

Two-year five per cent. coupon notes:

Fifty dollars	117,932
One hundred dollars	144,704
Five hundred dollars	80,594
One thousand dollars	89,283
Total number of notes	432,513

Fractional currency, first series:

Five cents	23,684,720
Ten cents	27,956,761
Twenty-five cents	16,449,304
Fifty cents	15,061,610
Total number of notes	83,152,395

Fractional currency, second series:

Five cents	40,831,772
Ten cents	51,423,896
Twenty-five cents	27,173,129
Fifty cents	11,335,047
Total number of notes	130,763,844

Fractional currency, third series:

Three cents	16,453,634
Five cents	9,893,404
Ten cents	119,278,472
Twenty-five cents	93,086,752
Fifty cents	51,954,948
Total number of notes	290,667,210

Three-year six per cent. compound interest notes:

Ten dollars	2,299,811
Twenty dollars	1,483,555
Fifty dollars	1,202,534
One hundred dollars	447,016
Five hundred dollars	135,350
One thousand dollars	38,360
Total number of notes	5,606,626

Gold certificates:

Twenty dollars	33,190
One hundred dollars	90,634
Five hundred dollars	9,723
One thousand dollars	47,330
Five thousand dollars	52,477
Ten thousand dollars	500
Total number of notes	233,854

National bank notes:

One dollar	11,623
Two dollars	4,362
Five dollars	125,415
Ten dollars	27,615
Twenty dollars	7,451
Fifty dollars	621
One hundred dollars	198
Total number of national bank notes destroyed	177,285

The notes described in the above table as having been destroyed are exclusively the notes of such banks as have failed, and such as have gone into voluntary liquidation, and that have deposited in money with the Treasurer from the sale of stocks in the one case, and by a deposit, to the whole amount of their outstanding circulation, in the other, for the prompt redemption by the Treasurer of all such notes. The notes

of all national banks that are doing business, when returned to the Comptroller of the Currency, are destroyed under the direction of that officer, and do not enter into this account.

Recapitulation of notes destroyed:

Number of demand notes	7,257,934
Number of legal-tender notes	34,310,510½
Number of fractional currency notes—first series	83,152,395
Number of fractional currency notes—second series	130,763,844
Number of fractional currency notes—third series	290,667,210
Number of one-year five per cent. notes	1,732,718
Number of two-year five per cent. notes	231,500
Number of two-year five per cent. coupon notes	432,513
Number of three-year six per cent. compound interest notes	5,606,626
Number of gold certificates	233,854
Number of national bank notes	177,285
Total number of notes destroyed from the beginning	554,566,389½
Number of notes destroyed before July 1, 1868	431,646,177½
Number of notes destroyed in the fiscal year	122,920,212
Total number destroyed from the beginning, as above	554,566,389½

DESTRUCTION OF STATISTICAL MATTER.

Whenever, for any reason, it becomes necessary that any bonds, notes, stamps, or other papers be destroyed that would be of value if issued, but that have not been covered into the treasury, or in any way used, and that are not required for present or to be kept for future use, their destruction takes place, not as money of account, or as being of any money value; and they are, therefore, not destroyed as such, but a mere statistical account is kept of such destruction. So, too, United States bonds that have been used, but that have been returned, and for which new ones have been issued in exchange, on transfers of stocks, or otherwise, as they no longer represent any value, are in like manner destroyed "statistically."

The following table exhibits an account in detail of all such bonds, notes, stamps, or other papers of value, that have been so destroyed since the commencement of the rebellion in 1861, up to and including the 30th day of June, in the year 1869:

Legal-tender notes, (a special case.)—The notes comprised in this item were received and entered upon the books of the cashier as money, and should have been destroyed as money; but, by an error of the burning committee, were certified as having been destroyed on statistical account, and are so entered on the books of the redemption division. The amount has not entered into the Register's accounts. In order to make all the accounts right the amount should be covered into the treasury, and the Treasurer should be reimbursed for the amount of	$39,818,425 00
Demand notes—first issue	1,000 00
Legal-tender notes—greenbacks	3,559,761 00

Legal-tender notes—issue of 1869, (plate changed)	$1,010,000 00
One-year five per cent. treasury notes	3,274,600 00
Two-year five per cent. treasury notes	98,278,600 00
Two-year five per cent. coupon treasury notes	11,248,800 00
Three-year six per cent. compound interest notes	116,134,920 00
Gold certificates	169,504,000 00
Fractional currency—first series	271 00
Fractional currency, second series	673,407 15
Fractional currency—third series	814,095 40
Fractional currency—specimens	1,565 95
Two-year six per cent. treasury notes	3,460 200 00
Coin certificates of indebtedness	52,998,000 00
Currency certificates of indebtedness	111,535,000 00
Internal revenue stamps	451,118 93
Three per cent. certificates	1,980,000 00
Sixty days' six per cent. notes	8,988,850 00
One-year six per cent. notes	202,200 00
Two-year six per cent. notes	9,569,150 00
Oregon war debt bonds	2,351,850 00
Five-twenty coupon bonds	349,500 00
Five-twenty coupon bonds, first series	39,284,150 00
Five-twenty coupon bonds, second series	13,927,000 00
Five-twenty coupon bonds, third series	18,462,200 00
Five-twenty coupon bonds, fourth series	20,823,050 00
Five-twenty coupon bonds, March 3, 1865	68,412,500 00
Five-twenty coupon bonds, redemptions of 1st, 2d, 3d, and 4th series	1,441,500 00
Five-twenty coupon bonds, June 30, 1864	47,495,450 00
Five-twenty coupon bonds, March 3, 1864	6,000,000 00
Five-twenty coupon bonds, March 3, 1865, 1st series, (exchanges)	62,610,000 00
Five-twenty coupon bonds, March 3, 1865, 2d series	2,374,350 00
Five-twenty coupon bonds, loan of 1865, 3d series	38,100 00
Five-twenty coupon bonds, March 3, 1865, (all coupons attached)	2,450,000 00
Six per cent. coupon bonds, act March 3, 1863	5,956,250 00
Six per cent. consolidated loan bonds	37,880,100 00
Five per cent. ten-forty coupon bonds	79,182,350 00
Five per cent. ten-forty coupon bonds, redemptions	1,501,500 00
Coupon bonds of the loan of 1861	11,755,900 00
Coupon bonds of the loan of 1848	11,815,000 00
Coupon bonds, consolidated loan of 1867	99,500 00
Coupon bonds, act June 30, 1864	9,481,500 00
Coupon bonds, act July 17, 1861	60,192,450 00
Coupon bonds, loan of 1868	262,150 00
Mutilated five-twenty bonds, consolidated loan of 1867	5,810,100 00
Seven-thirty currency-interest notes	181,454,550 00
Coupons detached from seven-thirty notes	1,969,691 47
Five-twenty registered certificates, June 30, 1864	28,934,700 00
Five-twenty registered certificates, March 3, 1864	53,765,000 00
Six per cent. registered certificates, March 3, 1863	93,923,350 00
Six per cent. registered certificates, August 5, 1861	38,450 00
Six per cent. registered certificates, February 8, 1861	6,000 00
Six per cent. registered certificates, March 3, 1865	34,425,450 00
Ten-forty registered five per cent. certificates	103,101,150 00

Seven-thirty registered certificates	$8,565,000 00
Registered Pacific Railroad certificates	14,995,000 00
Registered certificates of the loan of 1868	150,000 00
Registered certificates of the loan of 1867	2,744,850 00
Seven-thirty coupon notes, (exchanges)	95,500 00
Registered certificates, loan of 1848, (exchanges)	262,000 00
Six per cent. coupon bonds, act June 22, 1860, (exchanges)	715,000 00
Six per cent. coupon bonds, act June 14, 1858, (exchanges)	3,819,000 00
Six per cent. coupon bonds, act February 8, 1861, (exchanges)	2,908,000 00
Ten-forty coupon bonds, act March 3, 1864, (exchanges)	81,424,250 00
Five-twenty coupon bonds, act February 25, 1862, (exchanges)	62,357,850 00
Five-twenty coupon bonds, act March 3, 1863, (exchanges)	32,249,600 00
Five-twenty coupon bonds, act June 30, 1864, (exchanges)	12,282,950 00
Coupon bonds, act February 25, 1862, first series, (exchanges)	582,400 00
Coupon bonds, act February 25, 1862, second series, (exchanges)	413,900 00
Coupon bonds, act February 25, 1862, third series, (exchanges)	312,300 00
Coupon bonds, act February 25, 1862, fourth series, (exchanges)	612,600 00
Coupon bonds, loan of 1867, third series, (exchanges)	20,400 00
Coupon bonds, loan of 1867, consols, (exchanges)	4,738,850 00
Coupon bonds, loan of 1865, third series, consols 1867, (exchanges)	4,160,700 00
Coupon bonds, loan of 1865, second series consols, (exchanges)	1,966,500 00
Two-year five per cent. coupons, detached from notes	51,810 00
Oregon war debt coupons, detached from bonds	2,556 00
Loan of 1862, coupons detached from bonds	1,775,664 00
Coupons detached from bonds, acts of July 17 and August 5, 1861	924,420 00
Coupons detached from bonds, act March 3, 1865	4,924,609 50
Coupons detached from bonds, 10-40s, loan of 1864	3,582,170 00
Coupons detached from bonds of the consolidated debt	1,555,300 50
Coupons in strips canceled, 10-40s, loan of 1864	2,117,575 00
Coupons detached from bonds, loan of June 30, 1864	2,915,745 00
Coupons detached from bonds, loan of February 25, 1862	5,890 50
Coupons detached from bonds, loan of 1861	360 00
Coupons detached from bonds, loan of 1867	104,392 50
Coupons detached from bonds, loan of 1860	1,950 00
Coupons detached from bonds, loan of 1858	189,325 00
Treasury notes under act of December 23, 1857	52,762,600 00
Five-twenty registered certificates, act February 25, 1862	22,722,400 00
Total amount of money and securities destroyed statistically	1,970,092,173 90

All the foregoing items appear by denominations and otherwise, as much in detail as possible, on the books of this office. These accounts are so kept that the disposition of everything that has been printed as money, or as securities of the United States, may be readily found and satisfactorily accounted for.

The following is a statement of the kinds, and of the numbers of each kind of notes, certificates, and bonds of the United States, destroyed statistically, from 1861 up to and including the 30th of June, 1869:

	Pieces.
Demand notes, first issue	116
Legal-tender notes, special case	961,553
Legal-tender notes, "greenbacks"	259,058
Legal-tender notes, issue of 1869	20,200
One-year five per cent. notes	97,840
Two-year five per cent. notes	699,668
Two-year five per cent. notes, with coupons	28,384
Three-year six per cent. compound interest notes	2,057,865
Gold certificates	278,524
Fractional currency, first series	1,928
Fractional currency, second series	3,688,407
Fractional currency, third series	2,719,042
Fractional currency, specimens	3,955
Fractional currency, new issue	163
Fractional currency, specimens, new issue	2,470
Two-year six per cent. notes	11,883
Certificates of indebtedness—currency	43,511
Certificates of indebtedness—coin	10,798
Three per cent. certificates	284
Sixty days' six per cent. notes	39,965
One-year six per cent. notes	2,904
Two-year six per cent. notes	34,261
Twenty-year Oregon war bonds	21,047
Five-twenty coupon bonds, act February 25, 1862	537
Five-twenty coupon bonds, first series, same act	59,239
Five-twenty coupon bonds, second series, same act	49,885
Five-twenty coupon bonds, third series, same act	63,108
Five-twenty coupon bonds, fourth series, same act	24,245
Five-twenty coupon bonds, act March 3, 1865	160,650
Five-twenty coupon bonds, act February 25, 1862	5,569
Five-twenty coupon bonds, act June 30, 1864	58,147
Five-twenty coupon bonds, act March 3, 1864	6,000
Five-twenty coupon bonds, act March 3, 1865	74,118
Five-twenty coupon bonds, same act, second series	2,797
Five-twenty coupon bonds, loan of 1865, third series	53
Five-twenty coupon bonds, act March 3, 1865, coupons attached	26,500
Six per cent. coupon bonds, act March 3, 1863	21,112
Six per cent. coupon bonds, act March 3, 1865	61,439
Five per cent. ten-forty coupon bonds, March 3, 1864, redemptions	1,998
Coupon bonds, loan of 1861, acts July 17 and August 5, 1861	30,561
Coupon bonds, act March 31, 1848	9,624
Coupon bonds, consolidated loan of 1867	390
Coupon bonds, act June 30, 1864	53,419
Coupon bonds, act July 17, 1861	76,040

	Pieces.
Coupon bonds, consolidated loan of 1867, mutilated	6,959
Coupon bonds, seven-thirties, currency interest	711,877
Five-twenty registered bonds, act February 25, 1862	73,488
Five-twenty registered bonds, act June 30, 1864	12,496
Five-twenty registered bonds, act March 3, 1864	15,300
Six per cent. registered bonds, act March 3, 1863	29,394
Six per cent. registered bonds, acts of July 17 and August 5, 1861	248
Six per cent. registered bonds, act of February 8, 1861	2
Six per cent. registered bonds, act of March 3, 1865	21,217
Five per cent. registered bonds, act of March 3, 1864	17,234
Seven-thirty registered certificates, loan of 1864	1,900
Registered bonds of the Pacific railroad	7,999
Registered bonds of the loan of 1868	47
Registered bonds of the loan of 1867	1,682
Seven-thirty coupon notes, (exchanges)	143
Registered bonds, loan of 1848, (exchanges)	167
Six per cent. coupon bonds, act June 22, 1860, (exchanges)	715
Six per cent. coupon bonds, act June 14, 1858, (exchanges)	3,819
Six per cent. coupon bonds, act February 8, 1861, (exchanges)	2,908
Five per cent. coupon bonds, act March 3, 1864, (exchanges.)	128,463
Coupon bonds, loan of 1863, March 3, (exchanges)	41,232
Five-twenty coupon bonds, act February 25, 1862, (exchanges)	94,068
Five-twenty coupon bonds, act June 30, 1864, (exchanges)	12,728
Coupon bonds, act of February 25, 1862—first issue, (exchanges)	735
Coupon bonds, act of February 25, 1862—second series, (exchanges)	523
Coupon bonds, loan of 1862, third series, (exchanges)	415
Coupon bonds, loan of 1862, fourth series, (exchanges)	812
Coupon bonds, loan of 1867, third series, (exchanges)	29
Coupon bonds, loan of 1867, third series, consols (exchanges)	5,938
Coupon bonds, act March 3, 1865, third series, consols, (exchanges)	5,107
Coupon bonds, loan of 1865, second series, consols, (exchanges)	2,411
Treasury notes issued under act of December 3, 1865	88,156
Ten-forty coupon bonds, under act of March 3, 1864	151,147
Number of pieces destroyed statistically	13,208,616

There have been destroyed statistically, in addition to the above, large numbers of coupons and internal revenue stamps, in sheets and in strips, of which no account of the numbers of either has been kept. The destruction account from the beginning stands thus:

By numbers of pieces statistically as above	13,208,616
As money, as per tables	554,566,390
Total number of pieces destroyed	567,775,006
By amounts statistically, as per tables	$1,970,092,173 90
As money, as per tables	1,778,552,956 06
Total amount destroyed from the beginning	3,748,645,129 96

DESTRUCTION ACCOUNT.

The following table exhibits the various kinds of paper that had been used as money, and the amount of each kind that has since been totally destroyed, including the whole time from the commencement of government paper being used as money in 1861 up to and including June 30, 1869. To which is added the statistical destructions:

Demand notes, receivable for customs	$59,908,362 50
Legal-tender notes, greenbacks	234,123,201 10
One-year five per cent. notes	44,299,720 00
Two-year five per cent. notes	16,395,400 00
Two-year five per cent. coupon notes	149,957,500 00
Three-year six per cent. compound interest notes	263,532,510 00
Fractional currency, first series	15,623,043 10
Fractional currency, second series	19,644,783 95
Fractional currency, third series	62,165,288 67
Gold certificates	329,303,700 00
Total amount of government paper destroyed as money	1,194,953,509 32
Total amount of government paper destroyed statistically	1,970,092,173 90
Amount of notes of national banks in liquidation destroyed	1,123,442 00
Certificates of indebtedness redeemed and canceled	582,476,004 74
Total amount destroyed up to July 1, 1869	3,748,645,129 96

REDEMPTION AND DESTRUCTION OF MONEYS AND SECURITIES FROM THE BEGINNING.

Moneys destroyed before July 1, 1868		$993,059,703 53
Moneys destroyed within the fiscal year		201,773,417 31
Discount on same		120,388 48
		1,194,953,509 32
Broken national bank notes, before July 1, 1868	$523,615 00	
Broken national bank notes within the fiscal year	599,797 30	
Discount on same	29 70	
		1,123,442 00
Certificates of indebtedness, before July 1, 1868	582,470,808 30	
Certificates of indebtedness within the fiscal year	5,196 44	
		582,476,004 74
Statistical matter, before July 1, 1868	1,446,574,605 38	
Statistical matter within the fiscal year	523,517,568 52	
		1,970,092,173 90
On hand July 1, 1869		434,135 49
Total from the beginning		3,749,079,265 45

Cash Dr.

United States notes and fractional currency	$1,195,387,644 81
Broken national bank notes	1,123,442 00
Certificates of indebtedness	582,476,004 74
Statistical matter	1,970,092,173 90
Total received for destruction	3,749,079,265 45

Cash Cr.

United States notes and fractional currency destroyed	$1,194,833,120 84
Discount on same	120,388 48
Notes of broken national banks	1,123,412 30
Discount on the same	29 70
Certificates of indebtedness	582,476,004 74
Statistical destroyed before issue	1,970,092,173 90
Balance to new account	434,135 49
Total destroyed and on hand to be destroyed	3,749,079,265 45

POST OFFICE DEPARTMENT.

The receipts and expenditures for and on account of the Post Office Department for the fiscal year have been as follows, viz:

Cash Dr.

Balance brought forward from last year's account		$931,816 34
Received at Washington	$169,523 67	
Received at New York	5,429,078 95	
Received at Philadelphia	680,545 28	
Received at Boston	681,940 08	
Received at St. Louis	569,093 21	
Received at Charleston	279,113 74	
Received at San Francisco	1,304,888 81	
Received at New Orleans	460,905 59	
Received at Denver	3,658 66	
Received at Cincinnati	99 15	
Received at Pittsburg	1,127 20	
Received at Chicago	1,012 66	
Received at Mobile	1,327 32	
Received at Baltimore	39 67	
Received at Santa Fé	496 45	
Received at Portland, Oregon	25 00	
Received at Nashville	743 42	
Received at Springfield, Illinois	510 81	
Received at Salem, Massachusetts	479 07	
Received at Detroit	4,016 58	
Received at St. Paul	126 99	
Received at Little Rock	976 91	
Received at Cleveland	235 00	
Received at New Berne	1,326 75	
Received at Raleigh	109 75	
Received at Omaha	118 45	

Brought forward		$931,816 34
Received at Boonville	$324 20	
Received at Des Moines	1,057 76	
		9,592,901 13
Total amount of balance from last year, and receipts of this year		10,524,717 47

Cash Cr.

Warrants were issued on the various offices for the payments of the aggregate amounts as follows:

Treasurer of the United States, Washington	$226,340 66
Assistant treasurer, New York	5,868,564 72
Assistant treasurer, Philadelphia	658,288 79
Assistant treasurer, Boston	741,638 20
Assistant treasurer, St. Louis	512,829 48
Assistant treasurer, Charleston	254,439 77
Assistant treasurer, San Francisco	364,251 65
Assistant treasurer, New Orleans	440,584 71
Assistant treasurer, Denver	6,893 81
Depositary, Cincinnati	674 82
Depositary, Chicago	4,948 61
Depositary, Pittsburg	441 43
Depositary, Mobile	1,146 01
Depositary, Olympia	18 00
Depositary, Baltimore	34 57
Depositary, Buffalo	229 66
First National Bank, Portland, Oregon	775 62
First National Bank, Nashville, Tennessee	1,007 35
First National Bank, Richmond, Virginia	28 67
First National Bank, Knoxville, Tennessee	177 69
First National Bank, West Chester, Pennsylvania	45 00
First National Bank, Memphis, Tennessee	1 44
First National Bank, Dubuque, Iowa	58 84
First National Bank, Galveston, Texas	44 00
First National Bank, Burlington, Vermont	44 69
First National Bank, Concord, New Hampshire	20 00
Second National Bank, Detroit, Michigan	3,938 29
Second National Bank, Leavenworth, Kansas	491 50
Merchants' National Bank, Little Rock, Arkansas	1,376 84
Merchants' National Bank, Cleveland, Ohio	381 50
Merchants' National Bank, Savannah, Georgia	784 79
Merchants' National Bank, Point Pleasant, West Virginia	285 05
Raleigh National Bank, Raleigh, North Carolina	2,133 19
San Antonio National Bank, San Antonio, Texas	104 00
Indianapolis National Bank, Indianapolis, Indiana	75 00
The National Bank of New Berne, New Berne, North Carolina	1,151 49
Exchange National Bank of Norfolk, Norfolk, Virginia	769 71
	9,095,019 55
Balance of cash on hand to new account	1,429,697 92
Total amount of payments and of balance to new account	10,524,717 47

MONEYS DRAWN FROM THE TREASURY ON ACCOUNT OF THE POST OFFICE.

The following is a statement of moneys drawn from the treasury that were not receipts from the Post Office Department, but were appropriated for its use by Congress, under the several laws as specified, and the times and for the amounts as follows:

For preparing and publishing post office maps, act of March 30, 1868:		
July 17, 1868, paid treasury warrant No. 787	$10,000 00	
December 5, 1868, paid treasury warrant No. 1527	10,000 00	
Total under act and for purpose as aforesaid		$20,000 00
For mail steamship service between San Francisco and Japan and China, acts of May 18, 1866, of February 18, 1867, and of March 30, 1868:		
July 20, 1868, paid treasury warrant No. 802	$83,333 34	
October 7, 1868, paid treasury warrant No. 1242	83,333 33	
January 5, 1869, paid treasury warrant No. 16	125,000 00	
April 2, 1869, paid treasury warrant No. 420	125,000 00	
Total under acts and for the purpose as aforesaid		416,666 67
For compensation of such mail services as may be performed for the several departments of the government, as per act of March 3, 1847:		
August 14, 1868, paid treasury warrant No. 1033	$300,000 00	
January 5, 1869, paid treasury warrant No. 16	200,000 00	
Total under the act and for the purpose as aforesaid		500,000 00
For payment and compensation for mail service performed for the two houses of Congress, and other departments and offices of the government, in the transportation of free matter by the Post Office Department, acts of March 3, 1861, and of March 3, 1867:		
August 14, 1868, paid treasury warrant No. 1033		1,100,000 00
For the overland mail transportation between Atchison and Folsom, and for marine mail transportation between New York and California, per act of May 18, 1866, February 18, 1867, and July 25, 1868:		
September 23, 1868, paid treasury warrant No. 1184	$225,000 00	
December 30, 1868, paid treasury warrant No. 1637	225,000 00	

April 13, 1869, paid treasury warrant No. 477	$185,377 65	
April 17, 1869, paid treasury warrant No. 504	20,749 11	
Total under the acts and for the purposes as aforesaid.		$656,126 76
For mail ship service between the United States and Brazil, act July 28, 1866:		
September 24, 1868, paid treasury warrant No. 1186	$12,500 00	
March 10, 1869, paid treasury warrant No. 319	75,000 00	
June 28, 1869, paid treasury warrant No. 834	37,500 00	
Total under the act and for the purpose as aforesaid..		125,000 00
For steamship service between San Francisco and the Sandwich Islands, act March 30, 1868:		
October 15, 1868, paid treasury warrant No. 1275	$18,750 00	
January 14, 1869, paid treasury warrant No. 49	18,750 00	
April 14, 1869, paid treasury warrant No. 473	18,750 00	
Total under the act and for the purpose as aforesaid ..		56,250 00
For supplying the deficiency in the revenue of the Post Office Department, acts of June 15, 1860, March 2, 1861, and March 16, 1864:		
January 5, 1869, paid treasury warrant No. 16	$400,000 00	
April 2, 1869, paid treasury warrant No. 420	741,466 85	
April 17, 1869, paid treasury warrant No. 504	1,000,000 00	
February 8, 1869, paid treasury warrant No. 155	400,000 00	
Total under the acts, and for the purpose as aforesaid..		2,541,466 85
Total amount received from the United States government.		5,415,510 28

The total amount last above-named, as received from the government of the United States, for various services performed for it by the Post Office Department, is a part of the receipts, and also of the expenditures, as stated in the foregoing tables.

In addition to the amounts of receipts into the treasury, as before stated, there has also been received by postmasters on account of letter postage, newspapers and pamphlets, registered letters, emoluments, stamps, dead letters, internal revenue, fines and miscellaneous receipts; and there has been paid out again, on the orders of the Post Office Department, drawn on postmasters, for compensation to postmasters, ship, steamboat, and way letters, transportation of mails, wrapping paper,

office furniture, advertising, mail bags, mail-bag locks, blanks, agents and assistants, stamps, mail depredations and special agents, clerks for office, postage stamps and stamped envelopes, letter carriers, dead letters, foreign mails and miscellaneous, a like amount in the aggregate, and in the quarters of the fiscal year ending with June 30, 1869, as follows:

For the quarter ending with September 30, 1868	$3,457,383 66
For the quarter ending with December 31, 1868	3,595,179 20
For the quarter ending with March 31, 1869	3,495,312 42
For the quarter ending with June 30, 1869	3,722,082 74
Total of such receipts and expenditures	14,269,958 02

The account stated fully would then stand as follows:

Cash Dr.

Balance from last fiscal year	$931,816 34
Paid into the treasury by postmasters and others	4,177,390 85
From the United States, under various laws	5,415,510 28
To Post Office Department receipts	14,269,958 02
Total amount of balance and receipts	24,794,675 49

Cash Cr.

Paid 5,704 post office warrants	$3,679,509 27
Paid 18 treasury warrants	5,415,510 28
Post Office Department payments	14,269,958 02
Balance to new account	1,429,697 92
Total amount of payments, and balance on hand	24,794,675 49

MONEY LETTERS FROM POSTMASTERS.

The Post Office Department has issued instructions to all postmasters, requiring of them to receive all defaced and worn-out fractional currency, and to forward it in sums of three dollars or more to the treasury of the United States.

These instructions are, to some extent, observed by some of the postmasters in various parts of the country. Their communications come free when addressed to this office, but it not unfrequently happens that the letters in which such currency is remitted are lost on the way.

The fear of such loss deters many postmasters from making such remittances. Some incur the expense of registering such letters. But one such registered letter has been known to be lost, and that one was traced to the post office in this city.

When these money packages are lost the loss falls upon the postmaster who makes the remittance. When postmasters register such letters it is at their own individual expense.

All postmasters are obliged by law to receive this mutilated currency, and are required by departmental regulations to remit it to this office, at their own risk or expense, and without any compensation therefor.

The disinclination to incur the expense in the one case, and the fear of loss in the other, deter many postmasters from making these remit-

tances, and so the mutilated and worn-out currency remains in their neighborhood, to the great annoyance of such as are obliged to use it.

As it is desirable that this undesirable currency should be withdrawn from circulation, it is recommended, in order to facilitate its return to the treasury without expense and with less risk to the postmasters, that Congress be asked to so amend the law as to permit all postmasters, without charge, to register all letters containing such remittances to this office; and that the return letters from this office be, in like manner, registered at the post office in this city, when officially certified by the postmaster making the remittance or the Treasurer of the United States, to contain mutilated currency to, or new currency in return therefor from, thetreasury.

The fortieth Congress, near the close of its last session, passed an act to restrain and regulate the franking privilege. In this act it is declared that it shall not be lawful for any person entitled by law to the franking privilege to exercise said privilege otherwise than by his autograph signature upon the matter franked. The "franking privilege" has been construed to apply to the signature to the certificates that the matter contained in a package is on "official business."

It will be seen, on inspection of another part of this report, that nearly a hundred thousand letters, exclusive of books and blanks, were sent by mail during the last fiscal year from this office, all requiring, under this ruling, the autographic signature of the officer sending them.

It was soon found that in this, as well as in many other offices, this would require and waste the whole time of the principal officer to execute, leaving him no time to attend to the important official duties of his office.

Congress made appropriations and there was paid to the Post Office Department, within the fiscal year, out of the treasury one million six hundred thousand dollars for transporting mail matter for the two Houses of Congress and other departments and officers of the government.

The transportation of all official matter received or sent through the mail from this, as well as the other offices of the government, is paid for under these appropriations and by these payments to the Post Office Department.

It is hard to conceive how an official duty, forced upon an officer by law, like the signing of a certificate on an official letter, that it is on "official business," can be tortured to be a *privilege*.

A *fac-simile* of my official signature seems to still answer very well on a thousand-dollar "greenback" note, but under this law it is not good to a certificate that saves the affixing of a three-cent postage stamp; and then the abuses, if there were any, are not cured, for the autographic signatures are necessarily now placed upon the envelopes just as the printed ones were formerly, in advance of their use. High officers of the government, receiving large salaries, are, by this construction of the law, compelled to waste their time in the profitless and unintellectual employment of signing their names to three-cent postage certificates. The government can't afford this. The thing don't pay. It is believed that the loss to the government of the useful services of officials is a hundred-fold greater than that occasioned by any abuse that may have existed, and which the law seeks to remedy.

NATIONAL BANKS.

At the date of the last annual report the number of national banks that had deposited United States securities preliminary to their organization, was	1,682
Number so organized during the fiscal year	10
Whole number of banks organized up to and including June 30, 1869	1,692

The whole number of banks having securities in custody of this office for their circulating notes, and that have paid duties to the treasury, was, on the 30th June, 1869	1,661
Failed prior to June 30, 1868—money realized from sales of stocks	10
Withdrawn, having no circulation	12
Failed before June 30, 1868; securities, in part, still held	3
Failed in last fiscal year; securities, in part, still held	1
Withdrawn, and money to redeem circulation deposited, prior to June 30, 1868	3
Withdrawn, and money to redeem circulation deposited, in fiscal year	2
Whole number of banks organized from the beginning	1,692

NEW NATIONAL BANKS ORGANIZED.

The ten new banks made their first deposits of securities in the order following, viz:

First National Bank of Mankato, Minnesota.
Pacific National Bank of Council Bluffs, Iowa.
First National Bank of Sharon, Pennsylvania.
Farmers' National Bank of Bangor, Maine.
First National Bank of Faribault, Minnesota.
First National Bank of Hillsborough, New Hampshire.
Ohio National Bank of Cleveland, Ohio.
First National Bank of Austin, Minnesota.
Union Square National Bank of New York, New York.
First National Bank of Murfreesboro', Tennessee.

NATIONAL BANKS THAT HAVE FAILED.

In 1865, First National Bank of Attica, New York		1
In 1866, Merchants' National Bank of Washington, D. C	1	
In 1866, Venango National Bank of Franklin, Pennsylvania	1	
		— 2
In 1867, First National Bank of Medina, New York	1	
In 1867, Tennessee National Bank of Memphis, Tennessee	1	
In 1867, First National Bank of Newton, Newtonville, Massachusetts	1	
In 1867, First National Bank of New Orleans, Louisiana	1	
In 1867, First National Bank of Selma, Alabama	1	
		— 5
In 1868, National Unadilla Bank of Unadilla, New York	1	
In 1868, Farmers' and Citizens' National Bank of Brooklyn, New York	1	

In 1868, Croton National Bank of New York, New York..... 1
In 1868, First National Bank of Bethel, Connecticut..... 1
In 1868, First National Bank of Keokuk, Iowa..... 1
In 1868, National Bank of Vicksburg, Mississippi 1
— 6
In 1869, First National Bank of Rockford, Illinois..... 1

Total number of banks that have failed from the beginning.. 15

N. B.—The circulating notes of the First National Bank of Newton, Newtonville, Massachusetts, have been assumed by the National Security Bank of Boston, Massachusetts, which has reimbursed the United States for former redemptions.

NATIONAL BANKS THAT HAVE VOLUNTARILY RETIRED AND DEPOSITED FUNDS IN THE TREASURY TO REDEEM THEIR CIRCULATION.

1865, October 13—First National Bank of Columbia, Missouri..... 1
1866, August 1—First National Bank of Carondelet, Missouri..... 1
1868, June 16—Farmers' National Bank of Waukesha, Wisconsin... 1
1869, April 20—First National Bank of Jackson, Mississippi..... 1
1869, May 25—First National Bank of Cedarburg, Wisconsin..... 1

Total that have retired and deposited funds 5

NATIONAL BANKS HAVING NO CIRCULATION THAT HAVE WITHDRAWN SECURITIES.

The number of national banks having no circulating notes that had withdrawn their securities at the commencement of the fiscal year, was twelve; and none have been added to the list since June 30, 1868. Total retired to June 30, 1869, seventeen.

NATIONAL BANKS THAT HAVE NEVER HAD CIRCULATING NOTES THAT HAVE WITHDRAWN THEIR SECURITIES FROM THE CUSTODY OF THE TREASURER.

First National Bank of Penn Yan, New York.
Second National Bank of Ottumwa, Iowa.
Second National Bank of Canton, Ohio.
Berkshire National Bank of Adams, Massachusetts.
First National Bank of Lansing, Michigan.
First National Bank of Utica, New York, (since reorganized.)
First National Bank of Norwich, Connecticut, (since reorganized.)
First National Bank of Flemington, New Jersey, (no comptroller's certificate.)
National Bank of Crawford County, Meadville, Pennsylvania.
City National Bank of Savannah, Georgia.
Pittston National Bank of Pittston, Pennsylvania.

NATIONAL BANKS THAT HAVE FAILED OR THAT HAVE VOLUNTARILY RETIRED, WITH DATES OF FAILURE OR OF RETIREMENT, AND AMOUNT OF OUTSTANDING CIRCULATING NOTES.

First National Bank of Columbia, Missouri, voluntary, October 13, 1865 ..... $11,990
First National Bank of Carondelet, Missouri, voluntary, August 1, 1866..... 25,500

Farmers' National Bank of Waukesha, Wisconsin, voluntary, June 16, 1868	$90,000
First National Bank of Jackson, Mississippi, voluntary, April 20, 1869	40,500
First National Bank of Cedarburg, Wisconsin, voluntary, May 25, 1869	72,000
First National Bank of Attica, New York, failed, April 14, 1865	44,000
Venango National Bank of Franklin, Pennsylvania, failed, May 5, 1866	85,000
Merchants' National Bank of Washington, D. C., failed, May 8, 1866	180,000
First National Bank of Medina, New York, failed, March 9, 1867	40,000
Tennessee National Bank of Memphis, Tennessee, failed, March 21, 1867	90,000
First National Bank of Selma, Alabama, failed, April 30, 1867	85,000
First National Bank of New Orleans, Louisiana, failed, May 20, 1867	180,000
National Unadilla Bank of Unadilla, New York, failed, August 6, 1867	100,000
Farmers and Citizens' National Bank of Brooklyn, New York, failed, September 5, 1867	253,900
Croton National Bank of New York, New York, failed, October 7, 1867	180,000
First National Bank of Keokuk, Iowa, failed, March 6, 1868	90,000
First National Bank of Bethel, Connecticut, failed, March 6, 1868	26,300
National Bank of Vicksburg, Mississippi, failed, April 24, 1868	25,500
First National Bank of Rockford, Illinois, failed, March 19, 1869	45,000
Total circulation at closing	1,664,690

REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS IN LIQUIDATION.

Names of banks.	Redeemed in fiscal year.	Total redemptions.
First National Bank of Cedarburg, Wisconsin		
First National Bank of Carondelet, Missouri	$5,745 00	$20,634 50
First National Bank of Columbia, Missouri	2,730 00	8,670 00
First National Bank of Attica, New York	8,239 50	38,228 00
First National Bank of Medina, New York	9,869 75	32,912 75
First National Bank of New Orleans, Louisiana	47,253 75	144,511 00
First National Bank of Keokuk, Iowa	54,184 50	62,342 25
First National Bank of Bethel, Connecticut	14,145 00	14,255 00
First National Bank of Rockford, Illinois	6,730 00	6,730 00
First National Bank of Selma, Alabama	24,194 75	64,377 50
First National Bank of Jackson, Mississippi	7 50	7 50
Farmers' National Bank of Waukesha, Wisconsin	29,948 00	29,948 00
Farmers and Citizens' National Bank of Brooklyn, New York	80,349 85	191,923 50
Tennessee National Bank of Memphis, Tennessee	22,359 75	74,219 00
National Unadilla Bank of Unadilla, New York	28,619 00	82,157 50
Venango National Bank of Franklin, Pennsylvania	15,804 50	74,798 50
Merchants' National Bank of Washington, District of Columbia	37,135 00	150,489 75
Croton National Bank of New York City, New York	58,484 30	142,407 55
National Bank of Vicksburg, Mississippi	12,609 25	12,609 25
Total	458,409 40	1,151,221 55

DEPOSITS MADE AND BALANCES REMAINING TO CREDIT OF NATIONAL BANKS IN LIQUIDATION.

Names of banks.	Deposits to redeem notes.	Balance remaining.
First National Bank of Cedarburg, Wisconsin	$72,000 00	$72,000 00
First National Bank of Carondelet, Missouri	25,500 00	4,865 50
First National Bank of Columbia, Missouri	11,990 00	3,320 00
First National Bank of Attica, New York	44,000 00	5,772 00
First National Bank of Medina, New York*	32,154 45	.....
First National Bank of New Orleans, Louisiana	180,000 00	35,489 00
First National Bank of Keokuk, Iowa	90,000 00	27,657 75
First National Bank of Bethel, Connecticut	26,300 00	12,045 00
First National Bank of Rockford, Illinois	17,475 00	10,745 00
First National Bank of Selma, Alabama	85,000 00	20,622 50
First National Bank of Jackson, Mississippi	40,500 00	40,492 50
Farmers' National Bank of Waukesha, Wisconsin	90,000 00	60,052 00
Farmers and Citizens' National Bank of Brooklyn, New York	209,962 70	18,039 20
Tennessee National Bank of Memphis, Tennessee	90,000 00	15,781 00
National Unadilla Bank of Unadilla, New York	100,000 00	17,842 50
Venango National Bank of Franklin, Pennsylvania	85,000 00	10,201 50
Merchants' National Bank of Washington, District of Columbia	180,000 00	29,510 25
Croton National Bank of New York, New York	180,000 00	37,592 45
National Bank of Vicksburg, Mississippi	25,500 00	12,890 75
Totals	1,585,382 15	434,918 90

* First National Bank of Medina, New York, is overdrawn $758 30.

CIRCULATING NOTES OF NATIONAL BANKS IN LIQUIDATION OUTSTANDING.

First National Bank of Cedarburg, Wisconsin	$72,000 00
First National Bank of Carondelet, Missouri	4,865 50
First National Bank of Columbia, Missouri	3,320 00
First National Bank of Attica, New York	5,772 00
First National Bank of Medina, New York	7,087 25
First National Bank of New Orleans, Louisiana	35,489 00
First National Bank of Keokuk, Iowa	27,657 75
First National Bank of Bethel, Connecticut	12,045 00
First National Bank of Rockford, Illinois	38,270 00
First National Bank of Selma, Alabama	20,622 50
First National Bank of Jackson, Mississippi	40,492 50
Farmers' National Bank of Waukesha, Wisconsin	60,052 00
Farmers and Citizens' National Bank of Brooklyn, New York	61,976 50
Tennessee National Bank of Memphis, Tennessee	15,781 00
National Unadilla Bank of Unadilla, New York	17,842 50
Venango National Bank of Franklin, Pennsylvania	10,201 50
Merchants' National Bank of Washington, D. C	29,510 25
Croton National Bank of New York, New York	37,592 45
National Bank of Vicksburg, Mississippi	12,890 75
Total outstanding	513,468 45

Total circulation, $1,664 690; redeemed, $1,151,221 55; outstanding, $513,468 45.

NOTES OF NATIONAL BANKS IN LIQUIDATION DESTROYED.

	Amount paid.	Discounts.	Totals.
One dollar	$11,621 20	$1 80	$11,623 00
Two dollars	8,723 60	40	8,724 00
Five dollars	627,053 00	22 00	627,075 00
Ten dollars	276,146 50	3 50	276,150 00
Twenty dollars	149,018 00	2 00	149,020 00
Fifty dollars	31,050 00	.....	31,050 00
One hundred dollars	19,800 00	.....	19,800 00
Total	1,123,412 30	29 70	1,123,442 00

These redemptions were made of the amounts, at the times, and for the respective national banks in liquidation as follows, to wit:

First National Bank of Attica, New York, to July 1, 1868	$26,774 75	
Within the year	10,753 25	
		$37,528 00
First National Bank of Carondelet, Missouri, to July 1, 1868	11,694 50	
Within the year	8,480 00	
		20,174 50
First National Bank of Columbia, Missouri, to July 1, 1868	4,230 00	
Within the year	4,220 00	
		8,450 00
First National Bank of Medina, New York, to July 1, 1868	18,878 50	
Within the year	13,634 25	
		32,512 75
First National Bank of Newton, Massachusetts, to July 1, 1868	2,198 25	
Within the year	.....	
		2,198 25
First National Bank of New Orleans, Louisiana, to July 1, 1868	64,224 50	
Within the year	77,701 50	
		141,926 00
First National Bank of Selma, Alabama, to July 1, 1868	30,272 75	
Within the year	32,879 75	
		63,152 50
First National Bank of Keokuk, Iowa, to July 1, 1868	20 00	
Within the year	59,747 25	
		59,767 25
Merchants' National Bank of Washington, District of Columbia, to July 1, 1868	98,284 75	
Within the year	50,075 00	
		148,359 75
Venango National Bank of Franklin, Pennsylvania, to July 1, 1868	50,694 00	
Within the year	23,344 50	
		74,038 50
Farmers and Citizens' National Bank of Brooklyn, New York, to July 1, 1868	78,717 00	
Within the year	108,836 50	
		187,553 50

Croton National Bank of New York, New York, to July 1, 1868	$57,515 40	
Within the year	81,737 15	
		$139,252 55
Tennessee National Bank of Memphis, Tennessee, to July 1, 1868	39,489 25	
Within the year	33,729 75	
		73,219 00
Unadilla National Bank of Unadilla, New York, to July 1, 1868	40,608 50	
Within the year	40,549 00	
		81,157 50
National Bank of Vicksburg, Mississippi, to July 1, 1868	.....	
Within the year	11,709 25	
		11,709 25
Farmers' National Bank of Waukesha, Wisconsin, to July 1, 1868	.....	
Within the year	24,758 00	
		24,758 00
First National Bank of Bethel, Connecticut, to July 1, 1868	.....	
Within the year	13,605 00	
		13,605 00
First National Bank of Rockford, Illinois, to July 1, 1868	.....	
Within the year	4,050 00	
		4,050 00
Discount on the above redemptions	....	29 70
Total redemptions from the beginning		1,123,442 00

Amount redeemed before July 1, 1868	$523,602 15	
Discount on the same	12 85	
		$523,615 00
Amount redeemed within the year	599,810 15	
Discount on the same	16,85	
		599,827 00
Total amount destroyed from the beginning		1,123,442 00

BONDS HELD IN PLEDGE FOR THE PAYMENT OF PUBLIC MONEYS.

United States stocks so held June 30, 1868	$38,487,950	
Personal bond	30,000	
Total securities held June 30, 1868		$38,517,950
Securities withdrawn during fiscal year	15,831,100	
Securities deposited during the same time	2,766,500	
Decrease during the fiscal year		13,064,600
Securities so held on the 30th of June, 1869		25,453,350

Every one of the ninety-six national banks that have, during the fiscal year, ceased to be depositaries of the public moneys of the United States and fiscal agents of the government, have paid over their balances promptly, without a single exception.

There are yet unsettled claims for public moneys standing against the Venango National Bank of Franklin, Pennsylvania, and the First National Bank of Selma, Alabama.

CLASSIFICATION OF SECURITIES HELD IN TRUST.

Pledged for the redemption of circulating notes:		
Registered coin-interest six per cents	$236,647,150	
Coupon coin-interest six per cents	20,200	
Registered coin-interest five per cents	87,651,250	
Coupon coin-interest five per cents	10,000	
Registered currency-interest six per cents	18,523,000	
Total to secure circulating notes		$342,851,600
Pledged for the prompt payment of public moneys:		
Registered coin-interest six per cents	$16,877,350	
Coupon coin-interest six per cents	1,918,300	
Registered coin-interest five per cents	3,880,950	
Coupon coin-interest five per cents	1,442,750	
Registered currency-interest six per cents	1,304,000	
One personal bond	30,000	
Total to secure public moneys		25,453,350
Total securities held in trust for national banks		368,304,950

SECURITIES HELD IN TRUST FOR NATIONAL BANKS.

To assure the redemption of their circulating notes:		
United States stocks at date of last report, June 30, 1868		$341,495,900
Deposited in fiscal year	$16,596,250	
Withdrawn in fiscal year	15,240,550	
		1,355,700
Amount held June 30, 1869		342,851,600
To assure the payment of government deposits:		
United States stocks	$25,423,350	
A personal bond	30,000	
Total for safe-keeping of public moneys		25,453,350
Total amount held in trust for national banks		368,304,950

NATIONAL BANK DEPOSITARIES.

The number as stated in last report was		370
There were discontinued during the year	96	
There were designated during the year	2	
		94
Number of depositary banks June 30, 1869		276

INTEREST PAID TO NATIONAL BANKS ON STOCKS HELD FOR THEM IN TRUST.

Interest on coupon bonds has been paid to national banks, during the year, by three hundred and ninety-six drafts for coin, amounting to	$255,741 00
Interest on registered stocks has been drawn, on such stocks held by the Treasurer in trust for national banks, by the various banks entitled to receive the same, at the various offices at which it was, at their own request, made payable, during the fiscal year, amounting in the aggregate to	21,419,114 67
Total amount paid	21,674,855 67

NATIONAL BANK DEPOSITARIES.

The business transactions between the treasury of the United States and the several national banks that have been designated as depositaries of the public moneys and financial agents of the government have been, during the fiscal year, as follows:

Balance brought from last year's account	$23,057,167 07
Receipts during the fiscal year	115,371,786 80
Total balance and receipts	138,428,953 87
Payments during the fiscal year	$129,553,812 14
Balances due the United States	8,875,141 73
Total payments and balance to new account	138,428,953 87

All these collections have been promptly paid as required, in the ways, in the manner, and at the points, as directed by this office; and in most cases without any expense to the government, as appears by the following statement:

Through expresses at government expense	$15,371,266 61
Without expense to the government	114,182,545 53
Total payments during the year	129,553,812 14

The foregoing statements show that while these banks had deposited in the treasury of the United States, to insure the prompt payment of the moneys belonging to the government, stocks of the United States, of the par value of $25,423,350, the government deposits were only $8,875,141 73. The securities at their market value being more than three to one of the amount of deposits.

DUTY COLLECTED FROM NATIONAL BANKS.

The semi-annual duty paid to the Treasurer by national banks, during the year preceding January 1, 1869, is as follows:

For the term of six months preceding July 1, 1868:		
On circulation	$1,476,116 76	
On deposits	1,323,878 31	
On capital	149,358 80	
Total	2,949,353 87	
Less amount uncollected from failed banks	476 08	
		$2,948,877 79
For the term of six months preceding January, 1869:		
On circulation	$1,479,277 84	
On deposits	1,333,357 60	
On capital	149,767 41	
		2,962,402 85
Total amount of duties for the year		5,911,280 64

The unpaid duty of banks in liquidation at the beginning of the year was	$10,767 20
There was collected of this, during the year	7,432 72
Amount of duty due and remaining unpaid	3,334 48

EXCESS OF DUTIES PAID, REFUNDED.

Claims of excess of duties paid by banks have been audited and paid, in the last fiscal year, under a resolution in relation to national banking associations, approved March 2, 1867, as follows, to wit:

For six months preceding July 1, 1865	$169 27
For six months preceding January 1, 1866	346 78
For six months preceding January 1, 1869	172 66
	688 71

The preceding duties were repaid on:

Undivided profits	$516 05
Capital	172 66
	688 71

The total receipts for duty in the year preceding January 1, 1869, were	$5,911,280 64
Less amount refunded in fiscal year	688 71
Net amount for the year	$5,910,591 93
Net duty for preceding year	5,766,082 12
Increase of duty this year over last year	144,509 81
Increase of duty for the year preceding the last	167,651 59
Increase for the last two years	312,161 40

ENFORCEMENT OF THE PAYMENT OF DUTIES FROM DELINQUENT NATIONAL BANKS.

The act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," passed June 3, 1864, declares, in section 41, that in lieu of all existing taxes, every association shall pay to the Treasurer of the United States, in the months of January and July, a duty of one-half of one per centum each half year, from and after the first day of January, eighteen hundred and sixty-four, upon the average amount of its notes in circulation, and a duty of one-quarter of one per centum each half year upon the average amount of its deposits, and a duty of one-quarter of one per centum each half year, as aforesaid, on the average amount of its capital stock beyond the amount invested in United States bonds; and in case of default in the payment thereof by any association, the duties aforesaid may be collected in the manner provided for the collection of United States duties of other corporations, or the Treasurer may reserve the amount of said duties out of the interest, as it may become due on the bonds deposited with him by such defaulting associations. And it shall be the duty of each association, within ten days from the first days of January and July in each year, to make a return, under the oath of its president or cashier, to the Treasurer of the United States, in such form as he may prescribe, of the average amount of its notes in circulation, and of the average amount of its deposits, and of the average amount of its capital stock beyond the amount invested in United States bonds, for the six months next preceding said days of January and July as aforesaid, and in default of such return, and for each default thereof, each defaulting association shall forfeit and pay to the United States the sum of two hundred dollars, to be collected either out of the interest as it may become due such association on the bonds deposited with the Treasurer, or, at his option, in the manner in which penalties are to be collected of other corporations under the laws of the United States; and in case of such default the amount of the duties to be paid by such association shall be assessed upon the amount of notes delivered to such association by the Comptroller of the Currency, and upon the highest amount of its deposits and capital stock, to be ascertained in such other manner as the Treasurer may deem best.

It will be seen that while there is no difficulty in obtaining from the office of the Comptroller of the Currency all the necessary information by which a proper assessment can be made, and that, too, so that the rates will be high enough to make the extra assessment of itself a pretty severe penalty and enough to prevent the recurrence of the neglect; yet, there is a penalty of two hundred dollars imposed by the law for a neglect on the part of any bank to make a proper return in the proper time; while for the neglect or refusal, on the part of any bank that may have made the return, to *pay the duty* upon such return, there is *no available penalty*. The only practical way, under the law, in such cases is, to retain the interest due the defaulting bank on its stocks deposited with the Treasurer.

Now it so happens that the banks are, by law, allowed ten days from the first days of January and July in which to make their returns, and that much of the interest falls due, and *is paid*, on these very days. Most of the remainder of the interest falls due four months later, to wit, on the first days of May and November. Thus, the remedy or the coercive power to collect the duties is put off either for four or for six months, as

the interest may become due on the stocks of such defaulting banks; and the government is in the mean time wrongfully kept out of its dues.

A very few, but the number may grow larger, unlike the great mass of the banks, seem to care more for the money they may make by retaining the dues of the government for four or six months, than they do for their reputations, and avail themselves of this oversight in the law to defraud the United States. Such banks make their returns regularly, for there is a penalty for the neglect to do so; but, they neglect to *pay the duty* within the month, as required by the law, because it is their interest not to pay, and because there is no penalty *for that neglect.*

The forty-first section of the national bank act should, in order to be effective, be so amended as to change the penalty from the non-essential part, for not making a report, to the very important one of enforcing the prompt payment of the duty to the government.

The various modes for the collection of taxes, in their best forms, are more or less offensive to the parties taxed. The process for their assessment and collection should, therefore, be the most simple in form, and the least offensive and vexatious possible to the tax-payers.

It is believed that the national banks are unnecessarily harassed in the matter of the payment of their dues to the government. They are called upon semi-annually by this office to pay one-half of one per cent. on their "circulation," and one-quarter of one per cent. each on their "deposits" and on their "capital stock," all under the head of "duty." The collections from the three sources named as "duty," during the fiscal year ending with June 30, 1869, amounted in the aggregate to five million nine hundred and eleven thousand two hundred and eighty dollars and sixty-four cents, ($5,911,280 64.) This large amount was paid into the treasury without any expense for its collection to the banks or to the government.

The national banks are also required to pay to the Commissioner of Internal Revenue a special tax of two dollars upon every thousand dollars of capital stocks, and a tax of five per cent. on all dividends, and five per cent. on all undistributed sums, or sums made or added during the year to their surplus or contingent funds.

With all the investigation that has so far been had, no accurate result could be arrived at as to the aggregate amount so collected from the national banks by the Commissioner of Internal Revenue on the three items mentioned. The collections from national banks are included in the accounts as kept, with these same items of taxes and various other items of taxes, that have been collected from banks, bankers, trust companies, savings institutions, or of any fire, marine, life, or inland insurance companies.

Enough has, however, been ascertained to warrant the conclusion that the gross amount of taxes so collected by the Commissioner of Internal Revenue from all the national banks does not exceed one-half the amount collected by the Treasurer as duty from these same banks.

Now it is submitted, whether it would not be better to have the statutes so amended as to make all these collections semi-annually, and to give the collection of the whole six items of *tax* and of *duty* from all national banks, entirely and exclusively, either to the Commissioner of Internal Revenue or to the Treasurer of the United States.

In the last annual statement from this office the fact was stated that one hundred and fifty-seven of the national banks had within that fiscal year failed to comply with the provisions of the twenty-fifth section of the act entitled "An act to provide a national currency," passed June 3, 1864.

This act makes it the duty of every bank organized under it, which has bonds deposited in the office of the Treasurer of the United States, once, or oftener, in each fiscal year, to examine and compare the bonds so deposited with the books of the Comptroller and the accounts of the association; and if found correct, to execute to the Treasurer a certificate setting forth that and other facts. Within this fiscal year only eleven hundred and thirty-four of the banks have caused this examination to be made, and five hundred and twenty-seven have ignored this duty, and plain provision of law. It thus appears that the number of banks that have failed to comply with the law in this regard is more than triple this year that it was last year. At this rate the law will in a few years be entirely disregarded by all the banks. As the law is a salutary one, essential to the safety of the banks as well as the treasury, it is most respectfully suggested that the law may be so amended as to compel a compliance with the provisions of the act, and a performance of the duty. A fine of fifty or a hundred dollars, to be withheld from the interest on their stocks held by the Treasurer, would force compliance and remedy the evil.

PERSONNEL OF THE OFFICE.

The number of appointments during the year was		40
Reduced by resignation	24	
Reduced by removals	7	
Reduced by transfers	3	
Reduced by decease	5	
Total reduction		39
Increase during the year		1
In the office at the commencement of the year		278
In the office at the close of the year, June 30, 1869		279

The amount disbursed for salaries to the above number of employés during the year was as follows, to wit:

On regular roll	$131,273 35
On lapsed-salary roll	31,499 59
On temporary roll	168,502 47
Total payments during the year	331,275 41
Less income tax retained from salaries	3,861 15
Net amount paid for salaries	327,414 26

Another year's experience, and mature reflection thereon, have more fully satisfied my mind of the truth of all that I have heretofore urged in regard to the inadequacy of the pay of the employés of this office. Although the arguments urged may perhaps apply with more strength and force to an office like this, where nearly all the employés are in the daily habit of handling large amounts of money, and where the temptation to wrong-doing is much greater than in other places, and under other circumstances; yet, the same reasons for an increase of pay apply, with more or less force, to every branch of the public service. Cheap help is always the dearest.

If the government desires that its business should be efficiently and

honestly transacted, it must learn to pay its officers and agents at least the same compensation that is paid in private life for like services. If the compensation of government officials and employés, fixed at gold prices, many years ago, was none too much, when all the necessaries of life were cheap, then the same nominal salaries, payable in a depreciated currency, with the cost of all the articles that enter into the consumption of a family increased to at least double the price that obtained when the salaries were fixed, are evidently and most certainly inadequate. Congress has felt the force of this in its own case. Before the year 1856 the pay of a member of either house was but eight dollars per day, for the time that Congress was actually in session. I have looked over the journals, from the foundation of the government to the year above named, in which year the salary was increased to three thousand dollars per annum, and find, that for the whole of this period, embracing a term of sixty-six years, the salary of a member of Congress, exclusive of mileage, averaged less than twelve hundred and fifty-three dollars per annum. The members of the thirty-third Congress, in 1853, '54, and '55, received thirteen hundred and forty-four dollars per annum; being the pay of a grade between a first and a second class clerkship in the government offices. During the rebellion, when money became cheap and everything else dear, Congress increased the pay of its members from three to five thousand dollars per annum. It is very doubtful whether the pay of a member of Congress is not still too low. Men fit for such a station can command much better compensation in the business and professional walks of private life. But, if this compensation for persons whose official services are required for but about one-half of the year is but enough, or not enough, then what can be said in favor of continuing the compensation of other government officials, whose whole time is required, from one year's end to the other, at prices ranging from less than one-quarter to rarely one-half those received by members of Congress? It is notorious, in some of the States, that public places, and especially legislative offices, are sought for and held by the unworthy, not for the salaries pertaining thereto, but for what can in some way be made outside of the pay fixed by law.

All this will surely be rectified, when the people shall come to know that the masses, who are poor and honest, are disfranchised and made ineligible by reason of this false economy, and that the effect is to place political power exclusively in the keeping of rich men or in the hands of rascals. The masses of the people will finally learn that political offices are often taken, not for the public good, nor yet for the paltry salaries that pertain thereto, but by rich men to look after their own interests, or by knaves for the "stealings" that they hope they may thereby secure and pocket. The salaries of employés of offices like this should be large enough to command the best talents, and should at least be ample to give them and their families a decent livelihood, and thus remove them from, and place them above, the temptation to do wrong, so that they and their families may live.

The risks of loss, and the pecuniary responsibilities, of the employés of this office, are very great; and the temptations, with money lying loose all around them, and their families just inside of starvation, are still greater.

Were it not for the fact that this office is considered a sort of stepping stone, and a school from which young men may graduate, and become tellers, cashiers, and bankers, it would be next to impossible to procure the services of persons of the requisite honesty, competency, and industry to execute the responsible duties pertaining to it.

It now turns out that when a young man becomes sufficiently educated to be really useful to the government, he seeks and obtains a more lucrative situation elsewhere. And so the government loses the talent and skill that it took so much pains to create. The rule should be reversed.

When men have become prominent in private life, for integrity, talents, competency, and industry, in counting-houses and banks, the government should be able, by the salaries that it would offer to persons with such qualifications, to draw them into the public service. Banks and business firms, the country over, pay salaries double, and more than double, those paid by the government for like services.

Until this evil is corrected, and the government becomes willing to pay a price that will bring the right men into the right places, there can be little hope for an efficient and an honest administration of public affairs.

Lately the accomplished cashier of this office has resigned, and has established a banking-house in this city. The inadequacy of the pay fixed for the office drove him out of it.

The salary of this officer, and that of the assistant treasurer as well, is fixed by law at only twenty-eight hundred dollars per annum.

The services of persons possessing the requisite qualifications for these offices will readily command twice, and three times, this amount from banks and other moneyed institutions.

In order to obtain the services of a person to fill the place of cashier, who was known to have all the necessary requirements, because he had heretofore been the assistant cashier in this office, it became necessary to offer him the same pay that he was receiving as assistant cashier of a national bank at Omaha.

This was largely in excess of that fixed by law for the cashier of the treasury of the United States. Luckily there was an appropriation out of which the Secretary of the Treasury was authorized to make the extra allowance that was required to put the cashier of the treasury of the United States on a par with an assistant cashier of a bank in the interior of the country; and in this way his services were with difficulty secured.

The Treasurer of the United States receives six thousand five hundred dollars per annum; the assistant treasurer at New York, eight thousand dollars; the assistant treasurer at San Francisco, six thousand dollars; and the assistant treasurers at Boston, Philadelphia, St. Louis, and New Orleans each, receive five thousand dollars per annum. It would be difficult to find a good reason why the assistant treasurer at Washington should be paid only a trifle over half as much as is paid officers of like grade, and with no more onerous duties, nor greater responsibilities, living in the cities of Boston, Philadelphia, St. Louis, or New Orleans.

The assistant cashier of the treasury is paid but twenty-five hundred dollars, a sum, for the duties performed and the risks incurred, in my opinion entirely inadequate.

The chiefs of divisions, who have more in charge than heads of bureaus had in former years; the tellers and the principal bookkeepers, receive but twenty-two hundred dollars; and the assistant tellers and the chief clerk of the Treasury of the United States receive but two thousand dollars per annum.

All these salaries, and those of the various classes of clerks, are found to be inadequate to obtain the services of persons fitted for the various

places, and equally so to retain them, when they shall have been educated, at the government expense, to obtain better pay elsewhere.

With the female clerks the case is a little different. Nearly all other avenues to obtain an honorable livelihood being closed against their sex, they flock to Washington to seek employment as clerks in the various departments of the government. So there is little difficulty in procuring the services of any number of female clerks that may be required, and that, too, at the present uniform rate of compensation.

But many who are now employed in this office in the handling of money have, by long practice and close application, become experts, and do as good, and in many cases better, official service than male clerks who receive double their compensation.

All the coupons, and all mutilated United States notes and fractional currency, are assorted, counted, and prepared for destruction by female clerks.

This requires great care and patient labor, and subjects these clerks to great responsibilities and risks, and not unfrequently to pecuniary losses.

It frequently happens that a lady engaged in the counting of money loses more than half her month's salary by reason of having lost money, or having overlooked and passed over counterfeit notes. No one, who is at all acquainted with the business operations of this office, will gainsay the fact that many female clerks, receiving only nine hundred dollars per annum, can do, and do do, more work of the kind mentioned, and do it better, too, than any clerk in the department, receiving double their salary, possibly can. On coupons the experiment has lately been thoroughly tried and tested. It was found that the work done by females was done much better, and more was done in a given time, than had been done by the male clerks who receive the larger salaries. In order to test the difference between the two kinds of clerks, on this kind of work, more thoroughly, the female clerks were required to review and recount the work of the male clerks; and it was found that they not only corrected errors in the count, but that they detected counterfeits that had not before been discovered, or known to any person connected with the Treasury Department in this city or elsewhere, and that had been overlooked by the male clerks in the offices where they were originally received, and by those in this office, who had counted them. But for the timely discovery of these counterfeit coupons, the government would have suffered great loss.

It has been remarked here, all along, that the remittances of mutilated currency to this office from the office in Philadelphia are better prepared, more neatly done up, with less mistakes in count, and containing less counterfeits, than those from any other office. The reason is that that office employs female clerks, and it is the only one except this, connected with the Treasury, that does.

The female clerks in the Philadelphia office receive but six hundred dollars per annum, for work that is better done than that done by clerks in other offices who receive from double to treble the amount of salaries. For such clerks simple justice is demanded. It is not even asked that because they do more work and do it better than male clerks can, they should receive like pay. For it is believed that, should this be done for them, men, who have votes, would, to a degree, qualify themselves for such work and thrust them out of their places, and out of employment entirely. But it *is* asked, that they should be classified according to their merits, and the labor they are able to perform, in the same manner but at salaries below those of the male clerks; but high

enough to stimulate the ambition of the lower classes to qualify themselves for the duties pertaining to the higher classes. I desire to call attention to what has been said on this subject in former reports, and to reiterate all that was said therein.

In accordance with these views, the following table of the officers, clerks, and other employés of this office, with the pay that should, in my opinion, attach to each, is most respectfully submitted:

Assistant treasurer	$5,000 00
Cashier	4,000 00
Assistant cashier	3,500 00
Chief of division of correspondence, and ex-officio chief clerk	3,000 00
Chief of division of national banks	3,000 00
Chief of division of redemptions	3,000 00
Chief of division of issues	3,000 00
Chief of division of loans	3,000 00
Chief of division of general accounts	3,000 00
Chief of division of Treasurer's accounts	3,000 00
Paying teller	3,000 00
Receiving teller	3,000 00
Assistant paying teller	2,500 00
Assistant receiving teller	2,500 00
Principal bookkeeper	2,500 00
Assistant principal bookkeeper	2,200 00
20 fifth class clerks, each	2,000 00
26 fourth class clerks, each	1,800 00
15 third class clerks, each	1,600 00
15 second class clerks, each	1,400 00
10 first class clerks, each	1,200 00
1 engineer	1,200 00
9 messengers, each	1,000 00
9 assistant messengers, each	900 00
8 porters, each	800 00
15 fifth class female clerks, each	1,200 00
15 fourth class female clerks, each	1,000 00
30 third class female clerks, each	900 00
20 second class female clerks, each	800 00
20 first class female clerks, each	700 00
9 female messengers, each	700 00
8 female assistant messengers, each	600 00
7 female sweepers and dusters, each	400 00

The aggregate pay of the female clerks, as above classified, will be the same, for the number asked for, as is now paid; the average being just nine hundred dollars each per annum.

The classification of the clerks in the foregoing plan is in accordance with that recognized by law. It is, however, suggested that the order of precedence should be changed so that the first class of both the male clerks and the female clerks would be highest in rank and receive the highest pay. The gradation should be made to go downward, instead of upward as now.

The number of employés, as above, is much less than the number that are now necessarily employed in the office; and for years in the future, as in the past, more help will be required than contemplated by the plan presented. Such can continue to be temporarily employed, from time to time, as the exigencies of the public service may require.

It is certainly in no spirit of vain-boasting that the fact is stated, that in the eight years and more that the treasury of the United States has been in my charge, during which time money transactions were had that foot on the books of the office at a sum exceeding forty-four thousand million dollars, (an amount of money so great that the ordinary human mind can scarce comprehend it,) and notwithstanding the fact that vast amounts of money have been, and are, every day handled by hundreds of persons in this office, yet not one cent has, up to this time, been lost to the people of the United States on account of the management of the treasury, or on account of the conduct of any employés in this office. If this is mere luck, then certainly I have been the luckiest of men. Losses, it is true, have occurred; but thus far they have been so small that they have always been made good to the treasury by the persons responsible for them, or by the voluntary contributions of the associates of the unfortunate ones.

Although I feel that I have the right to say that I have always done my whole duty to the utmost limit of my capacity for endurance; that I have worked unceasingly in season and out of season in the public service; and that I have never done an official act that I am not willing that the whole world should know, yet it is certain that without the aid of an overruling Providence, that has directed the choice of honest and competent persons to aid in the arduous duties that devolved upon me, or without the kindness at all times shown me by your predecessors and yourself, such a result would not have been possible.

I feel that such good fortune cannot last always. The bark of the most fortunate and skillful mariner may at last be wrecked on some hidden rock. The law of chances is now strongly against me. I therefore now, more than ever, feel an anxious desire to retire from the perilous position that I hold, the holding of which I am sure has been of greater benefit to the good people of the United States than to

Your humble servant,

F. E. SPINNER,
Treasurer of the United States.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

SCHEDULE A.

Receipts and payments of the United States Treasury at New York, for the fiscal year ending June 30, 1869.

RECEIPTS.

On account of customs	$124,685,250 68
On account of internal revenue	19,918,423 50
On account of miscellaneous	103,229,189 91
On account of transfers	93,361,400 49
On account of patent fees	49,695 25
On account of gold certificates	80,663,160 00
On account of temporary loan	34,605,000 00
On account of Post Office Department	6,121,443 33

PAYMENTS.

On account of Treasury Department	$439,131,749 12
On account of post office warrants	6,149,053 42
Amount credited to disbursing officers' accounts	128,461,540 99
Amount checks paid on disbursing officers' accounts	133,046,783 18
Amount paid for interest on public debt, (gold)	97,754,854 70
Amount paid for interest on public debt, (currency)	2,272,051 93
Amount paid for temporary loans	33,591,823 47

SCHEDULE B.

Statement of the receipts and payments of the office of the assistant treasurer United States at Boston, for the fiscal year ending June 30, 1869.

	Receipts.	Payments.
Balance June 30, 1868	$8,176,238 16	
Treasurer's general account		$39,550,940 43
Customs	19,964,600 78	
Patent fees	33,678 97	
Account internal revenue stamps	855,344 00	
Miscellaneous	5,426,615 61	
Transfers	17,349,229 21	
Interest account	15,858,535 12	18,241,782 55
Post Office Department	682,940 08	703,391 53
Disbursing officers	10,237,404 64	11,321,254 79
Balance June 30, 1869		8,767,217 27
	78,584,586 57	78,584,586 57

SCHEDULE C.

Receipts and disbursements of the United States Treasury at Philadelphia, during the fiscal year ending June 30, 1869.

The receipts which were placed to the credit of the Treasurer United States during the fiscal year were as follows, viz:

From transfer orders	$14,500,814 95
From United States moieties	22,113 67
From customs	9,542,601 73
From internal revenue tax	4,339,080 16
From internal revenue stamps	1,449,741 64
From patent fees	12,096 85
From semi-annual duty	87,420 78
From miscellaneous	4,278,151 71
From post office	680,607 28
Total	34,912,628 77
From similar sources previous year	$37,554,395 29
Deduct	34,912,628 77
Decrease of receipts this year	2,641,766 52

The disbursements from the office during the same term were as follows, viz:

On general treasury	$34,719,964 82
On post office	663,694 49
Total	35,383,659 31

Similar payments previous year	$39,105,825 74
Deduct	35,383,659 31
Decrease of payments this year	3,722,166 43

The payment made on disbursers' checks, including those drawn by the Treasurer on his transfer account, amounts to	$10,240,735 28

Similar payments previous year	$13,971,746 36
Deduct	10,240,735 28
Decrease of payments this year	3,731,011 08

The amount to credit of disbursing officers on the morning of July 1, 1868, was	$827,698 31
Credits during fiscal year ending June 30, 1869	10,315,122 18
Total credits	11,142,820 49
Deduct total disbursements	10,240,735 28
Balance credit disbursers June 30, 1869	902,085 21

The amount of fractional currency redeemed during the fiscal year ending June 30, 1869, was	$2,690,427 00

The payments on account of interest on the public debt were as follows, viz:

On registered loans, (coin)	$4,554,493 00
On coupon loans, (coin)	10,337,313 52
On temporary loans, (L. M.)	146,070 81
On Pacific railroad loans, (L. M.)	212,065 28
	15,249,942 61
Deduct similar payments previous year	9,563,699 85
Increase of payments this year	5,686,242 76

The payment of the coupons detached from the 7-30 notes, the interest on the compound-interest notes, and 7-30 bonds redeemed, and on one and two year notes, are not included in the above, as they constitute a part of the disbursements from general treasury fund.

UNITED STATES TREASURY,
Philadelphia, Pa., July 1, 1869.

SCHEDULE D.

Receipts and disbursements at the office of the assistant treasurer at New Orleans, Louisiana, for the fiscal year ending June 30, 1869.

Receipts	$18,058,291 52
Disbursements	16,252,947 62

SCHEDULE E.

Receipts and disbursements at the United States depositary at Cincinnati, Ohio, for the fiscal year ending June 30, 1869.

Receipts	$34,962,793 18
Disbursements	31,827,701 96

SCHEDULE F.

Receipts and disbursements at the office of the assistant treasurer at St. Louis, Missouri, for the fiscal year ending June 30, 1869.

Receipts	$26,782,866 36
Disbursements	23,023,785 75

SCHEDULE G.

Receipts and disbursements at the office of the assistant treasurer at Charleston, South Carolina, for the fiscal year ending June 30, 1869.

Receipts	$7,455,708 25
Disbursements	6,863,968 80

SCHEDULE H.

Receipts and disbursements at the office of the United States depositary at Chicago, Illinois, for the fiscal year ending June 30, 1869.

Receipts	$14,393,863 64
Disbursements	12,948,832 75

SCHEDULE I.

Receipts and disbursements at the office of the United States depositary at Baltimore, Maryland, for the fiscal year ending June 30, 1869.

Receipts	$18,953,630 70
Disbursements	1,925,005 69

SCHEDULE K.

Receipts and disbursements at the United States depositary at Louisville, Kentucky, for the fiscal year ending June 30, 1869.

Receipts	$5,320,367 15
Disbursements	5,320,367 15

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, October 29, 1869.

SIR: I have the honor to transmit herewith a report of the business transacted in this office for the fiscal year ending June 30, 1869.

Upon assuming the duties of this office, April 1, 1869, I found a clerical force of three hundred and sixty-nine persons. This number was in excess of the requirements of the labor to be performed, and the number has been reduced one hundred and forty, leaving now employed in the several divisions of the bureau two hundred and twenty-nine persons, which number it is believed will be sufficient to perform the labor of the office unless it should be increased.

I deemed it to be my duty at an early day after my appointment to call your attention to the exposed condition of a large amount of valuable public property, bonds, &c., which was in custody of this office, and which, from want of sufficiently large safes or permanent safe vaults, seemed to require greater protection.

By the change of location of this bureau, which you were pleased to order, from the third story of the building to the first, this evil has been remedied, and we now have for the use of the loan division of this office a large and substantial safe vault constructed out of massive blocks of granite, and lined with iron and secured by the most improved burglar-proof locks, which affords ample room, and it is confidently believed renders a large amount of valuable property entirely secure.

The following exhibit of the operations of the different divisions into which the work of the Register's office is divided will, it is hoped, prove intelligible and satisfactory:

DIVISION OF RECEIPTS AND EXPENDITURES.

The clerical force of this division comprises twenty-three male and six female clerks.

The number of warrants issued during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures, was	$18,856
In the preceding year	22,231
Decrease	3,375
The number of warrants issued for receipts from customs, lands, direct tax, internal revenue, and miscellaneous sources, was	9,300
In the preceding year	9,018
Increase	282
The number of warrants issued for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments, was	10,284
In the preceding year	9,104
Increase	1,180

The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures, was	4,483
In the preceding year	4,114
Increase	369
The number of drafts registered, was	32,788
In the preceding year	39,684
Decrease	6,896
The number of accounts received from the offices of the First and Fifth Auditors and Commissioner of the General Land Office, was	20,585
In the preceding year	25,273
Decrease	4,688

LOAN DIVISION.

Statement showing the number of cases, and the number and amount of coupon and registered bonds issued and canceled, during the fiscal year ending June 30, 1869.

LOANS.	DIRECT ISSUES.			TRANSFERS.			
	Number of cases.	Bonds issued.	Amount.	Number of cases.	Bonds issued.	Bonds canceled.	Amount.
1847							
1848							
1858				57	821	821	$1,501,000
1860				47	268	288	940,000
1861, Feb. 8				186	478	471	1,333,010
Oregon war debt				1	57	61	27,250
1861, July 17	2	3	$150	813	3,092	3,030	8,852,350
1862				1,244	6,367	9,774	14,778,250
1863				343	1,181	1,138	4,192,250
1864, 6 per cent				16	64	59	220,300
1864, 5 per cent	1	6	6,000	1,198	5,735	5,346	14,130,050
1864, June 30				578	2,659	2,281	6,834,050
1865	9	6,000	6,000,000	599	2,409	2,399	6,449,850
1865, consolidated	1	7	70,000	1,305	5,538	6,280	10,041,950
1867, consolidated	1,588	43,549	21,955,800	1,412	5,413	4,628	10,739,350
1868, consolidated	1,831	60,526	25,152,050	180	518	408	1,437,500
Central Pacific	18	1,661	15,769,000	600	2,782	2,108	14,487,000
Union Pacific	14	1,934	13,041,000	810	3,901	3,634	20,421,000
Union E. D., Pacific	1	27	223,000	134	448	400	1,883,000
Western Pacific							
Union Central Branch				34	112	88	214,000
Sioux City	1	54	516,320	43	168	189	1,124,000
Atchison and Pike's Peak				2	2	2	2,000
Total	3,466	113,767	82,733,320	9,602	42,013	43,405	119,608,160

Statement showing the number of cases, and the number and amount of coupon and registered bonds, &c.—Continued.

LOANS.	EXCHANGES.				REDEMPTIONS.		
	Number of cases.	Bonds issued.	Bonds canceled.	Amount.	Number of cases.	Bonds canceled.	Amount.
1847					17	275	$714,000 00
1848					32	4,779	6,251,341 80
1858							
1860							
1861, Feb. 8	16	158	193	$193,000			
Oregon war debt							
1861, July 17	134	419	2,113	546,250			
1862	60	86	161	71,000			
1863	32	80	158	91,400			
1864, 6 per cent							
1864, 5 per cent	161	396	3,351	480,050			
1864, June 30	70	263	1,597	1,334,200			
1865	41	86	174	110,150			
1865, consolidated	360	1,372	3,896	2,853,950			
1867, consolidated	656	3,835	24,179	12,154,750			
1868, consolidated	252	835	5,404	2,731,000			
Central Pacific							
Union Pacific							
Union E. D., Pacific							
Western Pacific							
Union Central Branch							
Sioux City							
Atchison and Pike's Peak							
Total	1,782	7,530	41,226	20,565,750	49	5,054	6,965,341 80

RECAPITULATION.

Number of cases:	
Direct issues	$3,466 00
Exchanges	1,782 00
Transfers	9,602 00
Redemptions	49 00
	14,899 00
Number of bonds issued:	
Coupon, direct issue	$106,519 00
Coupon, transfers	2,870 00
Coupon, exchanges	14 00
Registered, direct issue	7,248 00
Registered, transfers	39,143 00
Registered, exchanges	7,516 00
	163,310 00
Number of bonds canceled:	
Coupon, exchanged	$5 00
Coupon, transferred	6,084 00
Coupon, redeemed	3,698 00
Registered, exchanged	41,221 00
Registered, transferred	37,321 00
Registered, redeemed	1,356 00
	89,685 00
Amount of bonds issued:	
Coupon, direct issue	$45,101,050 00
Coupon, transfers	2,759,710 00
Coupon, exchanges	14,000 00
Registered, direct issue	37,632,270 00
Registered, transfers	116,848,450 00
Registered, exchanges	20,551,750 00
	222,907,230 00

Amount of bonds redeemed:

Coupon	$4,068,000 00
Registered	2,897,341 80
	6,965,341 80

The clerical force in this division is twenty-two male and ten female clerks.

NOTE AND COUPON DIVISION.

At the close of the fiscal year the clerical force of this division consisted of seventy-eight clerks, (twenty-four males and fifty-four females.)

The total number for the year was two hundred and fifty clerks, (fifty-two males and one hundred and ninety-eight females.)

The average number per month was one hundred and fifty clerks, (thirty-two male and one hundred and eighteen females.)

The specific services rendered by this force during the year were as follows, viz:

Statement of treasury notes, bonds, &c.

	Authorizing act.	Number of pieces.	Total amount.	Coupons attached.
TREASURY NOTES AND GOLD CERTIFICATES. (UPPER HALVES.)				
Counted, assorted, arranged, registered, and examined:				
One year five per cent	March 3, 1863.	11,382	$238,040	.....
Two years five per cent	March 3, 1863.	1,542	103,650	.....
Two years five per cent. coupon	March 3, 1863.	353	26,750	209
Three years six per cent	March 3, 1863.	4,968	214,450	.....
Three years six per cent	June 30, 1864.	797,412	52,285,370	.....
Gold certificates	March 3, 1863.	63,855	67,570,060	.....
Total	.....	879,512	120,438,320	209
TREASURY NOTES (WHOLE) RECEIVED FROM COMPTROLLER.				
Counted and verified:				
Five and six per cent	March 3, 1863, and June 30, 1864.	670,006	$47,623,690	.....
Delivered to the U. S. Treasurer:				
Five and six per cent	March 3, 1863, and June 30, 1864.	739,970	$50,905,480	.....
"SEVEN-THIRTY" COUPON TREASURY NOTES.				
Counted, assorted, and arranged:				
Issues, Aug., Oct. 1861, and warrants	July 17, 1861	116	$11,500	.....
First series, August 15, 1864	June 30, 1864	8,813	973,800	99
Second series, June 15, 1865	March 3, 1865	301,388	116,276,200	29,133
Third series, July 15, 1865	March 3, 1865	340,110	70,647,550	24,989
Total	.....	650,427	187,909,050	54,221
Registered:				
Issues, Aug., Oct. 1861, and warrants	July 17, 1861	116	$11,500	.....
First series, August 15, 1864	June 30, 1864	9,696	1,074,000	108
Second series, June 15, 1865	March 3, 1865	351,102	130,754,650	29,154
Third series, July 15, 1865	March 3, 1865	397,313	79,411,050	25,021
Total	.....	758,227	211,251,200	54,283
Examined and compared:				
Issues, Aug., Oct. 1861, and warrants	July 17, 1861	116	$11,500	.....
First series, August 15, 1864	June 30, 1864	11,427	1,256,150	109
Second series, June 15, 1865	March 3, 1865	379,646	139,520,550	29,161
Third series, July 15, 1865	March 3, 1865	431,021	84,432,850	25,058
Total	.....	822,210	225,221,050	54,328

Statement of treasury notes, banks, &c.—Continued.

	Authorizing act.	Number of pieces.	Total amount.	Coupons attached.
FIVE-TWENTY AND OTHER BONDS RECEIVED.				
Registered, examined, scheduled, and delivered to the committee:				
Redeemed and exchanged	March 31, 1848	3, 921	$4, 305, 000	636
Do	June 14, 1858	1, 473	1, 473, 000	18, 608
Do	June 22, 1860	27	27, 000	191
Do	February 8, 1861	186	186, 000	5, 000
Do	July 17 and Aug. 5, 1861	5, 619	2, 616, 700	143, 835
Do	February 25, 1862	2, 505	1, 931, 200	71, 066
Do	March 3, 1863	3, 750	2, 538, 450	102, 843
Do	March 3, 1864	12, 001	6, 755, 700	692, 228
Do	June 30, 1864	2, 728	2, 282, 950	94, 964
Do	March 3, 1865	95, 559	83, 838, 000	3, 753, 925
Total		127, 769	105, 954, 000	4, 883, 296

Of coupons, there were counted, assorted, and arranged, 8,658,301; registered, 9,725,639; examined and compared, 6,590,591—detached from the notes and bonds.

NOTE AND FRACTIONAL CURRENCY DIVISION.

Statement showing the number of notes and amount of fractional currency and United States notes examined, counted, canceled, and destroyed, for the year ending June 30, 1869.

	Number of notes.	Amount.	Total No. of notes.	Total am't.
Fractional currency, first issue	1, 600, 000	$272, 400		
Fractional currency, second issue	3, 600, 000	439, 600		
Fractional currency, third issue	113, 710, 000	20, 051, 700	118, 910, 000	$20, 763, 700
United States notes	9, 726, 874	52, 191, 125		
National Bank notes	59, 791	131, 134	9, 786, 665	52, 582, 259

There are fifty-three ladies employed in this division.

TONNAGE DIVISION.

In this division the title records of the documented vessels of the United States are preserved, and the annual statements of navigation are prepared.

These statements show the number and tonnage of vessels of the Atlantic and Gulf coast, of the Pacific coast, of the northern lakes, and of the western rivers, stating separately vessels in the foreign trade, coasting trade, and fisheries; also sailing vessels, ocean steamers, river steamers, yachts, barges, and canal boats; vessels built, lost at sea, abandoned, and sold to foreigners.

The work of supplying blanks and blank books for the custom-houses in relation to marine accounts has been fully inaugurated; 765 books have been ordered, and 570 received, from the Congressional Printer.

During the year ending June 30th, 312 books and 54,268 blanks were sent out.

This work has been delayed by the insufficiency of the force and machinery employed at the Government Bindery.

A thorough revision of the tonnage accounts of the country has been made, and the alphabetical indexes have been prepared for the first time.

During the year 3,096 quarterly abstracts, and 615 other abstracts, have been examined.

The tonnage of the country on the 30th of June, 1869, as compared with the tonnage on the 30th of June, 1868, is as follows:

Year.	Registered.	Enrolled and licensed.	Total.
1868	1, 565, 732	2, 786, 026	4, 351, 758
1869	1, 565, 837	2, 541, 498	4, 107, 335
	Gain..... 105	Loss ... 244, 528	Loss 244, 423

There has, however, been no actual loss. The reduction of the total tonnage is attributable entirely to the fact that during the past year a large amount of obsolete tonnage, representing vessels lost at sea, and abandoned during previous years, has been stricken from the accounts. In the future an annual revision of the tonnage will be required, and vessels not in service will be promptly credited on the books.

There are five male and five female clerks in this division, on the rolls of this office.

In closing the report I take pleasure in bearing testimony to the ability and efficiency of the several gentlemen who fill the positions of subordinate officers in this bureau, and also to the faithfulness and general good conduct of the corps of clerks employed.

I remain, with great respect, your obedient servant,

JOHN ALLISON, *Register.*

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Statement of payments made during the year ending June 30, 1869, *out of the appropriation for "claims not otherwise provided for," rendered in pursuance of act of March* 3, 1809.

Date of payment.	Name and object.		Amount.
October 15, 1868.	H. H. Heath, Secretary of the Territory of New Mexico, and acting Superintendent of Public Buildings, &c., on account of salary from July 27 to September 30, 1868		$170 38
January 14, 1869.	H. H. Heath, on account of salary for fourth quarter 1868		237 50
April 2, 1869.	H. H. Heath, on account of salary for first quarter 1869		237 50
April 13, 1869.	B. C. Whiting, United States attorney for the southern district of California, for services in cases of De Graw *et al. vs.* Harris, keeper of Point Pinos light-house, and services in the matter of S. Conover for site of the custom-house at Monterey		650 00
May 6, 1869.	C. Cushing, *et al.*, for professional services and expenses incurred in the case of Kimberly *vs.* Butler, as follows:		
	To Caleb Cushing	$2, 586 75	
	To Wm. Schley	2, 079 00	
			4, 665 75
	Total		5, 961 13

Statement of the number of persons employed in each district of the United States for the collection of customs, during the fiscal year ending June 30, 1869, with their occupation and compensation, per act 3d March, 1849.

District, number of persons, and occupation.	Agg. compensation.
PASSAMAQUODDY, MAINE.	
1 collector	$3,252 92
1 surveyor	2,000 00
1 deputy collector	1,800 00
1 deputy collector	1,460 00
1 deputy collector	722 00
1 deputy collector	844 00
1 deputy collector	765 00
1 deputy collector	912 50
1 deputy collector	661 00
1 inspector	912 50
1 inspector	991 00
1 inspector	175 00
1 inspector	1,095 00
1 inspector	857 00
1 inspector	210 00
1 inspector	483 00
1 aid to the revenue	100 00
1 aid to the revenue	394 43
1 aid to the revenue	368 07
1 aid to the revenue	722 00
2 aids to the revenue	1,825 00
1 aid to the revenue	787 50
1 aid to the revenue	140 00
1 aid to the revenue	468 07
1 aid to the revenue	396 63
1 aid to the revenue	1,095 00
1 aid to the revenue	60 00
1 night watchman	140 00
1 night watchman	730 00
1 night watchman	820 50
1 weigher and gauger	291 66
MACHIAS, MAINE.	
1 collector	1,751 99
1 deputy and inspector	1,095 00
1 deputy and inspector	705 00
1 deputy and inspector	98 63
1 inspector	216 00
1 inspector	250 00
2 inspectors	1,460 00
2 inspectors	288 00
FRENCHMAN'S BAY, MAINE.	
1 collector	1,513 48
1 special deputy collector and inspector	1,200 00
1 deputy collector and inspector	812 00
2 deputy collectors and inspectors	1,200 00
1 inspector	957 00
1 inspector	246 00
1 inspector	525 01
1 inspector	500 00
1 inspector	1,065 00
1 inspector	568 00
BANGOR, MAINE.	
1 collector	3,000 00
1 deputy collector	1,500 00
1 deputy collector	1,095 00
1 deputy collector and weigher, &c	1,500 00
1 weigher, gauger, &c	1,500 00
1 inspector	1,232 00
1 inspector	1,095 00
1 inspector	912 00
1 inspector	1,008 00
1 inspector	270 00
1 inspector	183 00
1 aid to the revenue	991 94
1 night watchman	174 00
CASTINE, MAINE.	
1 collector	2,161 71
1 deputy collector and inspector	2,676 00
2 deputy collectors and inspectors	2,190 00
1 deputy collector and inspector	912 50
CASTINE, MAINE.—Continued.	
1 deputy collector and inspector	$730 00
2 temporary inspectors	690 00
1 aid to the revenue	668 25
1 inspector	366 00
BELFAST, MAINE.	
1 collector	1,767 26
1 deputy collector	1,401 71
2 deputy collectors, inspectors, weighers, &c	2,190 00
1 deputy collector, inspector, weigher, &c	660 83
1 deputy collector, inspector, weigher, &c	261 00
1 deputy collector, inspector, weigher, &c	400 00
1 temporary inspector	267 74
1 temporary inspector	200 00
WALDOBORO', MAINE.	
1 collector	2,774 16
1 deputy collector, inspector, weigher, &c	1,127 34
1 deputy collector, inspector, weigher, &c	1,095 00
1 deputy collector, inspector, weigher, &c	1,019 50
1 deputy collector, inspector, weigher, &c	828 00
1 deputy collector, inspector, weigher, &c	701 45
1 deputy collector, inspector, weigher, &c	601 60
1 deputy collector, inspector, weigher, &c	300 00
1 deputy collector, inspector, weigher, &c	159,86
WISCASSETT, MAINE.	
1 collector	655 02
2 deputy collectors, inspectors, &c	2,190 00
1 deputy collector, inspector, &c	500 00
1 deputy collector, inspector, &c	200 00
1 deputy collector, for five months	459 00
1 deputy collector, for five months	145 66
1 deputy collector, for five months	62 50
1 deputy collector, for five months	171 87
BATH, MAINE.	
1 collector	2,683 57
1 deputy collector, inspector, weigher, &c	1,500 00
1 deputy collector and inspector	1,460 00
1 inspector	1,460 00
1 inspector	1,125 36
1 inspector	1,095 00
1 inspector	730 00
1 inspector	600 00
1 inspector	500 00
1 inspector	350 00
1 inspector	67 25
PORTLAND AND FALMOUTH, MAINE.	
1 collector	6,400 00
3 deputy collectors	9,000 00
1 clerk, at $1,500 per annum	1,405 97
1 clerk and superintendent of warehouses, at $1,300 per annum	1,299 98
3 clerks, at $1,300 per annum, each	3,443 01
2 clerks, at $1,200 per annum, each	2,370 33

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
PORTLAND AND FALMOUTH, ME.—Cont'd.	
1 clerk, at $1,100 per annum	$1,099 88
2 clerks, at $1,000 per annum, each	2,000 00
1 clerk, at $2 per day, 44 days	88 00
1 surveyor, salary and fees	1,981 89
1 deputy surveyor	2,500 00
6 special inspectors, at $4 per day, each	6,728 00
15 permanent inspectors, at $3 50 per day, each	17,955 50
9 temporary inspectors, at $3 per day, each	9,852 00
2 temporary inspectors, at $2 per day, each	1,460 00
19 temporary inspectors, at $2 per day, each	2,900 00
2 weighers, gaugers, and measurers	4,000 00
2 weighers, gaugers, and measurers, occasional	3,430 08
1 appraiser	2,918 48
1 assistant appraiser	2,500 00
1 examiner	1,272 00
2 storekeepers, at $4 per day, each	2,920 00
3 storekeepers, at $3 50 per day, each	1,818 00
2 boatmen, at $2 per day, each	1,460 00
1 porter	511 60
SACO, MAINE.	
1 collector	250 00
1 inspector, at $2 per day	500 00
1 inspector, at $2 per day	100 00
1 inspector, at $2 per day	626 00
KENNEBUNK, MAINE.	
1 collector	173 75
1 inspector	600 00
3 inspectors	468 00
YORK, MAINE.	
1 collector	272 48
2 inspectors	200 00
PORTSMOUTH, N. H.	
1 collector	1,000 54
1 surveyor	456 22
1 inspector and deputy collector	1,460 00
1 inspector and deputy collector	250 00
1 inspector and weigher, gauger, and measurer	1,460 00
2 inspectors	2,920 00
1 inspector	1,322 00
2 inspectors, for three months	460 00
1 inspector, secret, for thirty days	75 00
1 porter and watchman	400 00
NEWBURYPORT, MASS.	
1 collector	960 00
1 surveyor	506 00
1 inspector	1,095 00
1 inspector, weigher, gauger, and measurer	1,095 00
1 inspector and deputy collector	1,095 00
1 inspector, &c	250 00
GLOUCESTER, MASS.	
1 collector	3,000 00
1 surveyor	948 86
1 deputy collector and inspector	1,500 00
1 clerk	1,000 00
2 inspectors	2,920 00
1 inspector	300 00
2 aids to the revenue	1,460 00
1 boatman	360 00
GLOUCESTER, MASS.—Continued.	
1 janitor	$300 00
1 keeper of custom-house	225 00
1 aid to the revenue	76 00
1 aid to the revenue	192 00
1 aid to the revenue	571 00
SALEM AND BEVERLY, MASS.	
1 collector	1,851 67
1 deputy collector and inspector	1,460 00
1 clerk and inspector	1,460 00
1 surveyor	848 38
1 storekeeper and inspector, 5 months	612 00
1 measurer	400 00
1 weigher and gaugor	1,500 00
1 inspector	600 00
1 inspector	1,208 00
3 inspectors	3,612 00
1 inspector	1,095 00
1 inspector, for 5 months	426 00
1 inspector	762 00
1 inspector	321 00
1 boatman	480 00
1 boatman	300 00
1 boatman, for 5 months	175 00
1 special examiner of drugs	30 00
1 porter and messenger	480 00
MARBLEHEAD, MASS.	
1 collector	49 87
1 deputy collector and inspector	465 00
2 inspectors	1,410 00
1 deputy collector and inspector	912 50
1 seaman	150 00
BOSTON AND CHARLESTOWN, MASS.	
1 collector	6 400 00
3 deputies	9,000 00
1 cashier	3,000 00
1 assistant cashier	2,000 00
6 fourth-class clerks	12,000 00
15 third-class clerks	25,500 00
18 second-class clerks	25,200 00
5 first-class clerks	6,000 00
2 clerks, at $1,500 per annum, each	3,000 00
1 clerk	1,300 00
5 clerks	5,000 00
1 clerk	1,095 00
1 messenger	1,200 00
3 assistant messengers	2,250 00
7 laborers	4,914 00
1 engineer	1,095 00
94 inspectors, at $4 per day, each	137,240 00
1 inspector, at $3 per day	1,095 00
1 inspector, female	480 00
2 deputies at Hingham and Cohasset	1,400 00
45 night inspectors, at $3 per day, each	49,275 00
10 weighers	20,000 00
4 gaugers	5,940 00
3 measurers	4,445 00
14 weighers and measurers, foremen	14,000 00
15 measurers	16,425 00
60 weighers' laborers	19,200 00
4 revenue boatmen, at $2 50 per day, each	3,650 00
1 boat messenger	730 00
1 superintendent of public stores	1,800 00
22 storekeepers, at $4 per day, each, paid by merchants	32,120 00
2 storekeepers	2,920 00
1 storekeeper, paid by merchants	300 00
3 assistant storekeepers, paid by merchants	2,400 00
2 special assistant storekeepers	600 00
4 storekeeper's clerks	4,800 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
BOSTON AND CHARLESTOWN—Cont'd.	
1 storekeeper's clerk	$1,109 00
11 laborers, at $2 25 per day, each	7,746 75
1 naval officer	3,000 00
1 deputy	2,500 00
1 assistant deputy	2,000 00
4 clerks, at $1,800 per annum, each	7,200 00
4 clerks, at $1,800 per annum, each	6,400 00
1 messenger	800 00
1 surveyor	4,455 00
2 deputies	5,000 00
1 clerk	1,800 00
1 clerk	1,460 00
1 clerk	1,275 00
1 clerk	1,200 00
1 messenger	700 00
1 general appraiser	3,000 00
2 appraisers	6,000 00
2 assistant appraisers	5,000 00
2 clerks, at $2,000 per annum, each	4,000 00
3 clerks, at $1,800 per annum, each	5,400 00
4 clerks, at $1,600 per annum, each	6,400 00
5 clerks, at $1,400 per annum, each	7,000 00
1 clerk	1,100 00
7 laborers, at $853 75 per annum, each	5,976 25
1 laborer	950 00
1 laborer	850 00
PLYMOUTH, MASS.	
1 collector	1,444 72
1 inspector	1,095 00
1 inspector	400 00
1 inspector	300 00
1 inspector	200 00
BARNSTABLE, MASS.	
1 collector	1,036 00
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	900 00
1 deputy collector and inspector	600 00
2 deputy collectors and inspectors, at $400, each	800 00
2 deputy collectors and inspectors, at $500, each	1,000 00
1 aid to the revenue	300 00
1 keeper of the custom-house	350 00
1 special inspector	1,116 00
FALL RIVER, MASS.	
1 collector	2,308 00
1 deputy collector, inspector, weigher, &c	1,366 00
2 inspectors, weighers, &c., at $1,482 per annum, each	2,964 00
2 temporary inspectors and weighers, at $219, each	438 00
1 weigher, gauger, and measurer	220 00
NEW BEDFORD, MASS.	
1 collector	3,000 00
1 deputy collector and inspector	1,460 00
1 inspector	1,460 00
1 inspector, weigher, and measurer	1,460 00
1 inspector	500 00
1 inspector	300 00
1 inspector	125 00
2 inspectors, at $80 per month, each	160 00
1 inspector	120 00
1 aid to the revenue	1,000 00
1 boatman	600 00
1 temporary clerk	60 00
1 admeasurement clerk	48 00
EDGARTOWN, MASS.	
1 collector, $250 and fees	$863 16
1 deputy collector and inspector	1,350 00
1 deputy collector and inspector	1,095 00
2 temporary inspectors, at $1,269 83 per annum, each	2,539 66
1 temporary inspector	500 00
2 night inspectors	873 91
1 revenue boatman	420 00
1 revenue boatman	110 00
NANTUCKET, MASS.	
1 collector	171 85
1 deputy collector and inspector	269 35
1 inspector	200 00
PROVIDENCE, R. I.	
1 collector	3,000 00
1 surveyor at Providence, to December 31, 1868	541 49
1 surveyor at East Greenwich, to December 31, 1868	125 00
1 surveyor at Pawtucket, to December 31, 1868	100 00
2 inspectors, alternates	1,460 00
3 inspectors, at $4 per day, each	3,364 00
1 inspector, measuring lumber, at $4 per day	436 00
1 inspector, at $4 per day	1,460 00
1 inspector, messenger, &c., at $4 per day	1,349 94
1 inspector, measurer, fees and $4 per day	1,500 00
2 inspectors, weigners, gaugers, &c., fees	3,000 00
1 secret inspector, to December 31, 1868, at $2 50 per day	460 00
1 inspector at Pawtuxet	914 00
1 inspector at East Greenwich	300 00
1 weigher, fees, to December 31, 1868	750 00
1 boatman, Pawtuxet, $50 per month	600 00
BRISTOL AND WARREN, R. I.	
1 collector	525 66
1 inspector	1,095 00
1 inspector	111 11
2 temporary inspectors	244 00
1 temporary inspector	36 00
2 gaugers	189 36
2 surveyors	341 05
1 boatman	216 00
1 storekeeper	28 00
NEWPORT, R. I.	
1 collector	1,332 03
1 superintendent of lights	155 42
1 agent of marine hospital, fees	75
1 surveyor at Newport, to December 31, 1868	131 93
1 surveyor at North Kingston, to December 31, 1868	131 93
1 surveyor at Tiverton, to December 31, 1868	108 33
1 deputy collector	1,200 00
2 inspectors, at $3 per day, each	2,190 00
1 inspector at North Kingston, fees	200 44
1 inspector at North Kingston, fees	80 79
1 inspector at Dutch Island	600 00
1 inspector at New Shoreham	200 00
4 inspectors, occasional	1,148 00
1 measurer, fees	91 08
1 gauger, fees	148 20
1 boatman	500 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
STONINGTON, CONN.	
1 collector	$931 00
1 inspector	400 00
1 boatkeeper	144 00
1 surveyor at Pawcatuck	150 00
1 inspector at Mystic	500 00
NEW LONDON, CONN.	
1 collector	2, 430 24
1 clerk	1, 800 00
1 inspector	802 00
1 inspector	550 00
1 inspector at Black Point	200 00
1 inspector, weigher, gauger, &c	840 96
MIDDLETOWN, CONN.	
1 collector	1, 333 21
1 deputy collector and inspector	650 00
3 surveyors	895 27
2 inspectors	422 00
1 janitor	600 00
NEW HAVEN, CONN.	
1 collector	3, 400 00
1 deputy collector	2, 000 00
2 inspectors and clerks, at $1, 500 per annum, each	3, 000 00
2 weighers and gaugers, at $1,500 per annum, each	3, 000 00
3 day inspectors	3, 108 00
2 day inspectors	169 00
1 day inspector	1, 029 00
1 day inspector	30 00
1 day inspector	72 00
1 day inspector	60 00
1 day inspector	48 00
1 night inspector	1, 095 00
2 boatmen and temporary inspectors	726 43
1 messenger and porter	500 00
1 laborer	26 00
FAIRFIELD, CONN.	
1 collector, $250 and fees	2, 716 57
1 deputy collector	1, 450 22
1 inspector	200 00
1 inspector	125 00
1 night inspector	90 00
SAG HARBOR, N. Y.	
1 collector	967 64
1 deputy collector	300 00
1 surveyor	267 52
1 inspector	180 00
1 inspector	120 00
NEW YORK CITY, N. Y.	
1 collector	6, 400 00
1 assistant collector	5, 000 00
1 auditor	7, 000 00
1 assistant auditor	5, 000 00
1 assistant auditor	2, 700 00
1 cashier	5, 000 00
1 assistant cashier	3, 500 00
8 deputy collectors, at $3, 000 per annum, each	24, 000 00
1 clerk	3, 500 00
3 clerks, at $3, 000 per annum, each	9, 000 00
1 clerk	2, 700 00
14 clerks, at $2,500 per annum, each	35, 000 00
1 clerk, at $2,200 per annum	2, 200 00
26 clerks, at $2,000 per annum, each	52, 000 00
31 clerks, at $1,800 per annum, each	55, 800 00
NEW YORK CITY, N. Y.—Continued.	
20 clerks, at $1,600 per annum, each	$32, 000 00
26 clerks, at $1,500 per annum, each	39, 000 00
47 clerks, at $1,400 per annum, each	55, 800 00
69 clerks, at $1,200 per annum, each	82, 800 00
46 clerks, at $1,000 per annum, each	46, 000 00
2 clerks, at $800 per annum, each	1, 600 00
1 superintendent of custom-house	2, 400 00
1 assistant custom-house keeper	1, 600 00
3 messengers, at $1,000 per. annum, each	3, 000 00
15 messengers, at $900 per annum, each	13, 500 00
11 messengers, at $800 per annum, each	8, 800 00
22 messengers, at $750 per annum, each	16, 500 00
3 messengers, at $700 per annum, each	2, 100 00
2 messengers, at $600 per annum, each	1, 200 00
3 ushers, at $1,100 per annum, each	3, 300 00
1 porter, at $900 per annum	900 00
13 porters, at $720 per annum, each	9, 360 00
8 watchmen, at $1,000 per annum, each	8, 000 00
2 watchmen, at $130 per annum, each	260 00
1 engineer, at $1,200 per annum	1, 200 00
4 firemen, at $720 per annum, each	2, 880 00
1 janitor at 23 Pine street	800 00
2 carpenters, at $1,277 50 per annum, each	2, 555 00
1 opener and packer, seizure room	1, 000 00
244 inspectors, at $1,460 per annum, each	356, 240 00
1 inspector at Troy	1, 460 00
1 captain night watch	1, 600 00
2 lieutenants night watch, at $1,200 per annum, each	2, 400 00
110 night inspectors, at $1,095 per annum, each	120, 450 00
19 weighers, at $2,500 per annum, each	47, 000 00
8 gaugers, at $2,000 per annum, each	16, 000 00
1 assistant collector at Jersey City	2, 000 00
1 surveyor at Troy	250 00
1 warehouse superintendent	3, 000 00
103 storekeepers, at $1,460 per annum, each	150, 380 00
1 assistant storekeeper	1, 000 00
9 measurers of vessels, at $1,460 per annum, each	13, 140 00
1 measurer of marble	2, 000 00
1 inspector of cigars	2, 000 00
3 aids to inspector of cigars, at $860 75 per annum, each	2, 582 25
1 superintendent of marine hospital	1, 500 00
1 appraiser at large	3, 000 00
1 clerk to appraiser at large	2, 500 00
1 clerk to appraiser at large	1, 200 00
1 appraiser	4, 000 00
10 assistant appraisers, at $3,000 per annum, each	30, 000 00
24 examiners, at $2,500 per annum, each	60, 000 00
9 examiners, at $2,000 per annum, each	18, 000 00
11 examiners, at $1,800 per annum, each	19, 800 00
1 examiner, at $1,600 per annum	1, 600 00
9 clerks, at $1,500 per annum, each	13, 500 00
33 clerks, at $1,200 per annum, each	39, 600 00
3 clerks, at $1,000 per annum, each	3, 000 00
3 messengers, at $900 per annum, each	2, 700 00
5 openers and packers, at $1,173 75 per annum, each	5, 868 75
84 openers and packers, at $939 per annum, each	78, 876 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
NEW YORK CITY, N. Y.—Continued.	
1 naval officer	$4,950 00
3 deputy naval officers, at $2,500 per annum, each	7,500 00
1 auditor	2,500 00
4 clerks, at $2,500 per annum, each	10,000 00
2 clerks, at $2,000 per annum, each	4,000 00
12 clerks, at $1,800 per annum, each	21,600 00
9 clerks, at $1,600 per annum, each	14,400 00
4 clerks, at $1,500 per annum, each	6,000 00
9 clerks, at $1,400 per annum, each	12,600 00
1 clerk, at $1,300 per annum	1,300 00
12 clerks, at $1,200 per annum, each	14,400 00
2 clerks, at $1,000 per annum, each	2,000 00
1 clerk, at $900 per annum	900 00
2 messengers, at $800 per annum, each	1,600 00
1 surveyor	4,500 00
4 deputies, at $2,500 per annum, each	10,000 00
4 clerks, at $1,500 per annum, each	6,000 00
5 clerks, at $1,400 per annum, each	7,000 00
4 clerks, at $1,300 per annum, each	5,200 00
3 messengers, at $900 per annum, each	2,700 00
1 porter	720 00
ALBANY, N. Y.	
1 surveyor	3,762 00
1 deputy collector and inspector	1,460 00
1 temporary clerk	480 00
CHAMPLAIN, N. Y.	
1 collector, (compensation not reported.)	
2 deputy collectors and inspectors	1,685 48
3 deputy collectors and inspectors	3,600 00
1 deputy collector and inspector	1,000 00
3 deputy collectors and inspectors	1,800 00
1 deputy collector and inspector	800 00
4 deputy collectors and inspectors, at $2 50 per day, each	3,242 50
6 inspectors, at $2 50 per day, each	5,475 00
1 deputy collector, inspector and clerk	2,000 00
1 inspector and night watchman	630 00
4 inspectors, (discontinued)	550 00
1 inspector, occasional	155 00
1 inspector, female	75 00
1 boatman	300 00
OSWEGATCHIE, N. Y.	
1 collector	2,500 00
1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	1,050 00
1 deputy collector and inspector	727 34
1 deputy collector and inspector	1,500 00
5 deputy collectors and inspectors, at $800 per annum, each	4,000 00
2 clerks	886 50
3 inspectors, at $3 per day, each	3,246 00
2 inspectors, at $2 50 per day, each	977 50
2 inspectors, at $2 per day, each	1,460 00
3 night watchmen, at $2 50 per day, each	2,737 50
1 inspector	1,200 00
1 inspector	42 86
2 secret detectives, at $2 per day, each	1,046 00
CAPE VINCENT, N. Y.	
1 collector, (compensation not reported.)	
1 special deputy collector and inspector	1,200 00
8 deputy collectors and inspectors	6,847 50
CAPE VINCENT, N. Y.—Continued.	
5 deputy collectors and inspectors	$3,650 00
1 inspector	730 00
2 inspectors	1,372 50
1 temporary aid, at $1,095 per annum	93 00
9 temporary aids, at $730 per annum, each	3,358 00
OSWEGO, N. Y.	
1 collector	2,557 74
1 deputy collector	1,604 39
1 special deputy	375 00
2 deputies at outside ports	1,375 00
1 deputy at outside ports	1,000 00
1 deputy and inspector	1,460 00
1 inspector	1,409 00
3 inspectors	3,285 00
3 inspectors and measurers	3,285 00
2 inspectors, at $315 per annum, each	630 00
3 inspectors, at $825 per annum, each	2,475 00
1 inspector	747 00
2 inspectors, at $457 50 per annum, each	915 00
1 inspector	198 00
1 watchman	545 50
3 clerks, at $1,100 per annum, each	3,300 00
3 clerks, at $1,000 per annum, each	3,000 00
1 clerk	730 00
1 superintendent of warehouse, paid by warehouse owners	1,095 00
5 grain inspectors, paid by warehouse owners	1,760 00
1 grain inspector, paid by warehouse owners	329 00
GENESEE, N. Y.	
1 collector	2,523 00
1 deputy collector	1,650 00
1 deputy collector	1,200 00
2 deputy collectors, at $649 per annum, each	1,298 00
1 deputy collector	1,000 00
4 inspectors, at $912 50 per annum, each	3 650 00
6 inspectors, at $1,095 per annum, each	6,570 00
5 inspectors, for three months, at $4 per day, each	1,857 00
2 inspectors, at $325 per annum, each	650 00
NIAGARA, N. Y.	
1 collector	2,500 00
1 deputy collector and inspector	1,800 00
1 deputy collector and inspector	1,500 00
3 deputy collectors and inspectors	2,737 50
1 deputy collector and inspector, paid by railroad companies	528 00
1 deputy collector and inspector	740 00
1 deputy collector and inspector	738 00
1 deputy collector and inspector	572 50
1 deputy collector and inspector	488 00
2 deputy collectors and inspectors, at $458 per annum, each	916 00
1 deputy collector and inspector	246 00
1 special inspector	1,460 00
1 inspector	912 50
1 inspector	730 00
1 inspector	307 50
1 inspector	300 00
4 inspectors, paid by railroad companies	3,604 44
1 inspector, paid by railroad companies	884 81
2 deputy collectors, paid by railroad company	1,825 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
NIAGARA, N. Y.—Continued.	
1 deputy collector	$760 00
1 deputy collector	496 00
1 deputy collector	124 00
1 deputy collector and watchman	1,200 00
1 deputy collector and watchman	912 50
1 aid to the revenue	912 50
1 aid to the revenue	730 00
1 aid to the revenue	306 00
2 aids to the revenue, at $246 per annum, each	492 00
1 night watchman	392 50
1 female examiner	547 50
BUFFALO CREEK, N. Y.	
1 collector	2,500 00
1 deputy collector	1,800 00
4 deputy collectors, at $3 per day, each	3,496 00
1 deputy collector	1,444 00
1 deputy collector	1,182 50
1 cashier	1,642 50
24 inspectors, at $3 per day, each	19,812 00
1 inspector	730 00
2 inspectors and clerks, at $4 per day, each	2,828 00
1 inspector and clerk, at $750 per annum	218 75
1 clerk	1,500 00
1 clerk	1,200 00
1 clerk	1,277 50
1 detective	530 00
1 watchman	452 00
1 janitor	600 00
1 fireman	600 00
DUNKIRK, N. Y.	
1 collector	1,000 00
1 deputy collector	912 50
3 inspectors, at $2 50 per day, each	1,895 00
1 traveling aid	205 00
NEWARK, N. J.	
1 collector	930 00
1 deputy	1,167 00
1 inspector	1,023 00
1 inspector	1,460 00
PERTH AMBOY, N. J.	
1 collector	489 97
1 surveyor	150 00
1 deputy collector	700 00
2 inspectors	1,200 00
1 inspector	436 95
1 inspector	135 34
1 inspector	92 22
1 inspector	354 16
LITTLE EGG HARBOR, N. J.	
1 collector, (compensation not reported.)	
4 inspectors, at $3 per day, each, (amount not stated.)	
1 boatman, at $3 per day, (amount not stated.)	
GREAT EGG HARBOR, N. J.	
1 collector	727 37
1 inspector	547 50
BURLINGTON, N. J.	
1 collector	514 62
BRIDGETOWN, N. J.	
1 collector	$605 00
1 deputy collector	75 00
PHILADELPHIA, PA.	
1 collector	6,340 00
2 deputy collectors, at $3,000 per annum, each	4,500 00
1 assistant collector at Camden	1,500 00
1 surveyor at Chester	500 00
1 cashier	2,500 00
1 assistant cashier, at $2,000 per annum	1,983 51
2 clerks, at $1,800 per annum, each	3,520 88
2 clerks, at $1,600 per annum, each	1,665 93
9 clerks, at $1,400 per annum, each	11,088 47
10 clerks, at $1,300 per annum, each	12 769 41
1 clerk, at $1,200 per annum	1,160 44
1 messenger, at $912 50 per annum	912 50
1 porter, at $650 per annum	641 15
1 fireman, at $912 50 per annum	637 50
2 night watchmen, at $912 50 per annum, each	1,775 00
62 day inspectors, at $1,460 per annum, each	86,536 00
2 special inspectors, at $1,460 per annum, each	2,372 50
1 day inspector, at $1, 400 per annum	392 00
1 special agent	720 60
1 messenger to inspectors, at $912 50 per annum	912 50
1 captain night inspectors, at $1, 400 per annum	688 10
1 lieutenant night inspectors, at $1, 200 per annum	1,186 81
26 night inspectors, at $912 50 per annum, each	24,260 50
6 night watchmen, at $912 50 per annum, each	1,295 00
1 United States weigher	2,000 00
4 assistant weighers, at $1,460 per annum, each	5,583 03
6 regular beamsmen, at $1,095 per annum, each	6,570 00
4 temporary beamsmen, at $1,095 per annum, each	2,205 00
1 foreman to laborers, at $912 50 per annum	877 50
2 gaugers, at $1,485 per annum, each	2,957 76
2 temporary gaugers, at $1,485 per annum, each	565 12
1 measurer, at $1,485 per annum	1,485 59
1 measurer, at $1,485 per annum	282 46
2 measurers, at $1,200 per annum, each	456 54
1 inspector at Lazaretto	500 00
1 inspector at Marcus Hook, at $1 50 per day	547 50
1 inspector at Bristol, at $1 50 per day	547 50
4 bargemen, at $912 50 per annum, each	3,650 00
1 naval officer	4,950 00
1 deputy naval officer	2,500 00
1 clerk	1,800 00
1 clerk	1,600 00
2 clerks, at $1,400 per annum, each	2,800 00
4 clerks, at $1,300 per annum, each	5,200 00
1 messenger	912 50
1 surveyor	4,455 00
1 deputy surveyor	2,500 00
1 clerk	1,500 00
1 clerk, at $1,400 per annum	1,354 35
1 admeasurement clerk	1,460 00
2 admeasurement clerks, at $1,095 per annum, each	2,190 00
1 marker	912 50
1 messenger	912 50

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
PHILADELPHIA, PA.—Continued.	
1 general appraiser	$3,000 00
1 clerk	1,400 00
1 messenger, at $912 50 per annum	875 00
1 local appraiser	3,000 00
2 assistant appraisers, at $2,500 per annum, each	5,000 00
1 examiner	1,800 00
2 examiners, at $1,500 per annum, each	3,000 00
2 examiners, at $1,400 per annum, each	2,800 00
1 clerk	1,600 00
3 clerks, at $1,400 per annum, each	4,200 00
8 packers, at $1,003 75 per annum, each	9,975 00
1 messenger	912 50
1 marker	900 00
1 janitor, at $2 25 per day	819 00
1 assistant sampler, at $2 25 per day	819 00
1 laborer, at $2 25 per day	819 00
1 laborer, at $2 25 per day	193 50
1 storekeeper	1,500 00
1 storekeeper's clerk	1,400 00
1 superintendent of warehouse, at $1,600 per annum	1,525 00
15 assistant storekeepers, at $1,460 per annum, each	15,244 00
17 assistant storekeepers, at $1,095 per annum, each	4,196 00
2 foremen, at $912 50 per annum, each	1,825 00
1 day watchman	912 50
1 night watchman	912 50
10 markers, at $900 per annum, each	6,141 00
ERIE, PA.	
1 collector	1,000 00
1 deputy collector and inspector	1,400 00
1 inspector	1,095 00
2 temporary inspectors, at $1,078 50 per annum, each	2,157 00
3 temporary inspectors, at $441 67 per annum, each	1,325 00
PITTSBURG, PA.	
1 surveyor, (compensation not reported.)	
1 deputy surveyor and clerk	1,400 00
1 clerk, surveyor's office	900 00
1 storekeeper	500 00
1 janitor and watchman, at $1 25 per day	638 75
DELAWARE, DEL.	
1 collector	3,078 76
1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	700 00
2 deputy collectors and inspectors	1,600 00
1 deputy collector and inspector	500 00
1 messenger	365 00
4 oarsmen, at $100 per annum, each	400 00
BALTIMORE, MD.	
1 collector, (compensation not reported.)	
2 deputy collectors, at $3,000 per annum, each	6,000 00
1 deputy collector, at Havre de Grace	800 00
1 cashier of customs, at $2,500 per annum	1,916 63
2 clerks, at $1,800 per annum, each	3,600 00
3 clerks, at $1,600 per annum, each	4,800 00
4 clerks, at $1,400 per annum, each	5,349 64
BALTIMORE, MD.—Continued.	
2 clerks, at $1,500 per annum, each	$3,000 00
7 clerks, at $1,200 per annum, each	8,400 00
29 inspectors, at $1,460 per annum, each	42,166 00
1 female inspector	1,095 00
6 aids to the revenue, at $1,460 per annum, each	6,980 00
1 special aid, at $1,095 per annum	909 00
1 weigher	1,980 00
1 clerk	1,400 00
8 assistant weighers, at $1,095 per annum, each	8,760 00
4 special assistant weighers, at $1,095 per annum, each	1,440 00
24 laborers	12,693 44
1 gauger	1,500 00
1 measurer	1,500 00
3 assistant measurers, at $1,095 per annum, each	2,964 00
2 special assistant measurers, at $1,095 per annum, each	183 00
2 laborers	26 24
1 captain of the watch	1,200 00
1 lieutenant of the watch	1,000 00
2 vault watchmen, at $1,095 per annum, each	2,190 00
35 watchmen, at $912 50 per annum, each	31,507 50
6 boatmen, (now abolished,) at $912 50 per annum, each	1,845 00
2 messengers, at $912 50 per annum, each	1,825 00
1 porter, at $912 50 per annum	912 50
2 markers, at $912 50 per annum, each	1,825 00
1 superintendent of buildings	1,000 00
1 clerk	1,610 00
1 clerk	1,200 00
4 porters, at $912 per annum, each	3,650 00
3 laborers	971 00
1 naval officer, (compensation not reported.)	
1 deputy naval officer	2,500 00
1 clerk	1,800 00
1 clerk	1,600 00
2 clerks, at $1,500 per annum, each	3,000 00
1 clerk, at $1,000 per annum	941 63
1 messenger	912 50
1 surveyor, (compensation not reported.)	
1 deputy surveyor	2,500 00
1 clerk	1,460 00
1 clerk	1,314 00
1 messenger	912 50
1 general appraiser	3,000 00
2 appraisers, at $3,000 per annum, each	6,000 00
1 clerk	1,800 00
4 clerks, at $1,400 per annum, each	5,600 00
1 clerk	1,200 00
4 porters, at $912 50 per annum, each	3,650 00
1 laborer	891 00
ANNAPOLIS, MD.	
1 collector	333 85
1 surveyor	262 00
1 surveyor	150 00
1 surveyor	89 40
2 revenue boatmen	160 00
TOWN CREEK, MD.	
1 surveyor	160 00
EASTERN MARYLAND.	
1 collector and superintendent of lights	1,239 00
1 inspector	1,460 00
1 clerk	800 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
GEORGETOWN, D. C.	
1 collector	$2,036 49
2 deputy collectors and inspectors	2,400 00
1 inspector, weigher, gauger, and measurer	1,200 00
1 deputy inspector	200 00
1 laborer	622 00
ALEXANDRIA, VA.	
1 collector, (compensation not reported.)	
1 deputy collector	1,500 00
2 inspectors	2,160 00
1 laborer	600 00
TAPPAHANNOCK, VA.	
1 collector	424 20
1 deputy collector	350 00
1 revenue boatman	300 00
RICHMOND, VA.	
1 collector	2,179 39
1 deputy collector	150 00
1 deputy collector	1,408 00
1 inspector	124 00
1 inspector	1,460 00
1 clerk	1,460 00
1 janitor	912 50
1 watchman	730 00
YORKTOWN, VA.	
1 collector	547 08
1 deputy collector	300 00
1 inspector	1,460 00
2 boatmen, at $195 per annum, each	390 00
PETERSBURG, VA.	
1 collector	590 22
1 deputy collector and clerk	1,800 00
1 inspector	1,460 00
2 inspectors	2,880 00
NORFOLK AND PORTSMOUTH, VA.	
1 collector	3,000 00
1 deputy collector	1,800 00
1 marine clerk	1,500 00
1 warehouse clerk	1,500 00
1 temporary clerk	900 00
5 inspectors, at $1,460 per annum, each	7,300 00
1 inspector at Suffolk	124 00
1 inspector at Princess Anne	77 50
1 inspector at Fort Monroe	216 00
1 weigher and gauger	1,500 00
1 storekeeper	148 00
1 measurer	10 75
1 watchman	912 50
1 temporary watchman	90 00
1 janitor	400 00
1 messenger	150 00
4 boatmen, at $480 per annum, each	1,920 00
CHERRYSTONE, VA.	
1 collector	641 85
1 inspector, at $4 per day	1,803 25
1 surveyor	330 00
3 revenue boatmen, at $30 per month, each	1,080 00
WHEELING, WEST VA.	
1 surveyor	991 55
1 janitor	600 00
PARKERSBURG, WEST VA.	
1 surveyor; salary $350 and fees	$392 00
ALBEMARLE, N. C.	
1 collector, (compensation not reported.)	
1 special deputy collector and inspector	726 00
1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	1,095 00
1 inspector for the coast	365 00
PAMLICO, N. C.	
1 collector; salary $1,000 and fees	2,052 94
2 deputy collectors and inspectors, at $4 per day, each	2,920 00
1 inspector, (discontinued) at $4 per day	124 00
1 deputy collector and inspector, at $4 per day	1,460 00
1 deputy collector and inspector, at $2 per day	730 00
2 revenue boatmen, at $25 per month, each	600 00
1 inspector, at $30 per month	360 00
2 revenue boatmen, at $25 per month, each	575 00
BEAUFORT, N. C.	
1 collector	1,364 41
1 inspector	843 00
1 boatman	300 00
WILMINGTON, N. C.	
1 deputy collector	2,000 00
1 clerk	1,200 00
7 inspectors of customs, at $1,460 per annum, each	10,220 00
1 storekeeper, gauger, &c	1,096 00
2 revenue boatmen, at $360 per annum, each	720 00
1 messenger	600 00
1 collector, (compensation not reported.)	
GEORGETOWN, S. C.	
1 collector	732 76
1 special inspector	1,460 00
1 inspector	1,095 00
2 boatmen, at $50 per month, each	1,200 00
CHARLESTON, S. C.	
1 collector	6,400 00
1 deputy collector	2,200 00
1 clerk and auditor	2,000 00
1 foreign entry clerk	1,600 00
1 abstract clerk	1,600 00
1 foreign clearance clerk	1,400 00
1 general clerk	1,400 00
1 coastwise	1,300 00
13 inspectors, at $1,400 per annum, each	12,240 00
13 night inspectors, at $912 50 per annum, each	6,585 00
2 watchmen, at $730 per annum, each	1,460 00
1 weigher and measurer; fees	1,461 63
1 gauger; fees	631 30
1 storekeeper	1,460 00
1 messenger	1,000 00
2 appraisers, at $1,500 per annum, each	3,000 00
1 porter, appraiser's store	730 00
1 porter, collector's office	600 00
4 boatmen	2,818 50

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
BEAUFORT, S. C.	
1 collector	$1,299 52
1 inspector	1,046 50
2 boatmen, at $225 per annum, each	450 00
SAVANNAH, GA.	
1 collector	4,000 00
1 deputy collector and clerk	2,000 00
1 clerk	1,800 00
1 clerk	1,600 00
3 clerks, at $1,500 per annum, each	4,500 00
1 clerk	1,200 00
1 local appraiser	1,500 00
1 weigher and gauger	1,500 00
9 inspectors, at $1,460 per annum, each	14,160 00
4 inspectors, at $1,095 per annum, each	4,380 00
1 assistant storekeeper	1,095 00
7 night watchmen, at $912 50 per annum, each	6,387 50
1 storekeeper	900 00
1 porter	840 00
6 boatmen, at $720 per annum, each	4,320 00
1 porter	360 00
BRUNSWICK, GA.	
1 collector, (compensation not reported.)	
2 deputy collectors and inspectors, at $1,095 per annum, each	2,190 00
4 boatmen, at $420 per annum, each	1,680 00
ST. MARY'S, GA.	
1 collector	1,004 81
1 inspector	1,460 00
FERNANDINA, FLA.	
1 collector	1,134 95
1 deputy collector and inspector	1,460 00
1 inspector	730 00
3 boatmen, at $540 per annum, each	1,620 00
1 boatman	360 00
ST. JOHN'S, FLA.	
1 collector	1,505 00
1 deputy collector	1,460 00
2 inspectors, at $1,095 per annum, each	2,190 00
4 boat hands, at $360 per annum, each	1,440 00
1 night watchman	18 00
ST. AUGUSTINE, FLA.	
1 collector	770 88
2 deputy collectors and inspectors, at $1,437 per annum, each	2,874 00
4 revenue boatmen, at $360 per annum, each	1,440 00
KEY WEST, FLA.	
1 collector	1,739 93
1 deputy collector	1,460 00
1 inspector	1,460 00
1 clerk	939 00
1 temporary inspector and night watchman	717 00
1 inspector, (employed in St. Mark's district)	1,082 00
ST. MARK'S, FLA.	
1 collector, (compensation not reported.)	
2 deputy collectors and inspectors	2,920 00
1 acting collector and inspector	60 00
1 temporary collector and inspector	78 00
APALACHICOLA, FLA.	
1 collector	$1,800 00
1 inspector and deputy collector	1,460 00
1 weigher and gauger	1,095 00
4 revenue boatmen, at $300 per annum, each	1,200 00
1 captain revenue cutter service	2,500 00
1 first officer revenue cutter service	1,800 00
1 second officer revenue cutter service	1,500 00
1 third officer revenue cutter service	1,200 00
1 pilot revenue cutter service	900 00
1 petty officer revenue cutter service, at $540 per annum	1,620 00
4 seamen revenue cutter service, at $420 per annum, each	1,680 00
7 seamen revenue cutter service, at $360 per annum, each	2,520 00
3 boys revenue cutter service, at $180 per annum, each	540 00
1 cabin steward	480 00
1 wardroom steward	420 00
1 wardroom boy	180 00
1 cabin boy	180 00
1 ship's cooper	420 00
PENSACOLA, FLA.	
1 collector	3,000 00
2 deputy collectors and inspectors	2,190 00
2 revenue boatmen	720 00
MOBILE, ALA.	
1 collector	6,000 00
1 deputy collector and entry clerk	2,500 00
1 auditor and import clerk	1,800 00
1 cashier of customs and depository	3,000 00
1 marine entrance and clearance clerk	1,500 00
11 inspectors, at $1,460 per annum each	16,060 00
1 inspector, weigher, and measurer	1,500 00
1 inspector and storekeeper	1,460 00
1 night inspector	900 00
1 night watchman	1,460 00
1 day watchman	1,080 00
1 bargeman	600 00
PEARL RIVER, MISS.	
No report.	
VICKSBURG, MISS.	
1 collector, (compensation not reported.)	
NATCHEZ, MISS.	
1 collector	502 70
NEW ORLEANS, LA.	
1 collector, at $6,000 per annum	4,634 99
3 deputy collectors, at $3,000 per annum, each	8,784 37
1 auditor, at $3,000 per annum	3,000 01
1 assistant auditor, at $2,500 per annum	394 16
1 cashier, at $2,500 per annum	2,500 00
1 assistant cashier, at $1,800 per annum	1,608 76
1 entry clerk, at $2,200 per annum	2,200 00
6 clerks, at $2,000 per annum, each	10,330 37
17 clerks, at $1,800 per annum, each	29,271 91
1 superintendent of custom-house, at $1,700 per annum	1,700 00
7 clerks, at $1,700 per annum, each	11,755 50

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
NEW ORLEANS, LA.—Continued.	
6 clerks, at $1,600 per annum, each	$8,620 04
20 clerks, at $1,500 per annum, each	29,684 51
6 clerks, at $1,400 per annum, each	7,949 67
4 clerks, at $1,300 per annum, each	5,171 11
1 clerk, at $1,100 per annum	478 24
1 clerk, at $1,000 per annum	994 52
1 clerk, at $900 per annum	446 75
1 messenger, at $1,100 per annum	1,099 98
1 messenger, at $1,000 per annum	741 68
1 messenger, at $950 per annum	42 00
2 messengers, at $720 per annum, each	912 33
2 messengers, at $500 per annum, each	887 71
1 messenger, at $1 per day	432 00
1 janitor, at $800 per annum	532 58
3 appraisers, at $3,000 per annum, each	9,000 02
2 assistant appraisers, at $2,500 per annum, each	2,553 75
2 examiners, at $1,800 per annum, each	3,525 83
3 examiners, at $1,500 per annum, each	4,438 17
1 special examiner of drugs, at $1,000 per annum	1,000 01
1 warehouse superintendent	2,000 00
16 storekeepers, at $1,460 per annum, each	22,858 53
2 chief laborers, at $900 per annum, each	1,800 02
6 laborers, at $720 per annum, each	4,259 25
16 laborers, at $950 per annum, each	14,518 18
1 porter, at $2 per day	22 50
6 laborers, at $2 per day, each	4,640 00
29 laborers, at $660 per annum, each	19,017 25
1 porter, at $720 per annum	201 52
2 weighers, at $2,000 per annum, each	3,701 09
3 deputy weighers, at $1,400 per annum, each	3,420 08
3 gaugers, at $1,500 per annum, each	3,354 53
1 deputy weigher, at $1,200 per annum	1,196 76
1 measurer, at $1,500 per annum	1,246 26
1 special inspector, at $4 per day	532 00
2 special inspectors, at $5 per day, each	2,760 00
62 inspectors, at $4 per day, each	89,144 00
31 temporary inspectors, at $3 per day, each	33,174 00
56 night inspectors, at $3 per day, each	61,017 00
6 custom-house watchmen, at $2 50 per day, each	4,857 50
30 boatmen, at $660 per annum, each	19,488 33
1 naval officer, at $5,000 per annum	842 40
1 naval officer, at $3,000 per annum	2,494 57
1 deputy naval officer, at $2,500 per annum	2,500 00
2 clerks, at $2,000 per annum, each	4,000 00
4 clerks, at $1,800 per annum, each	5,469 23
1 clerk, at $1,500 per annum	1,499 99
2 clerks, at $1,200 per annum, each	2,390 11
1 messenger, at $720 per annum	120 66
1 messenger, at $60 per month	600 00
1 surveyor	2,666 66
1 deputy surveyor	2,500 00
1 clerk	1,800 00
1 clerk	1,500 00
8 clerks, at $1,200 per annum, each	4,080 00
4 messengers, at $660 per annum, each	2,334 41
1 messenger, at $600 per annum	600 00
TECHÉ, LA.	
1 collector, (compensation not reported.)	
GALVESTON, TEXAS.	
1 collector	$3,032 49
1 deputy collector	2,000 00
1 deputy collector and clerk	1,800 00
1 deputy collector and inspector	1,800 00
1 deputy collector and inspector	1,500 00
1 surveyor	1,000 00
1 weigher, gauger, and measurer	1,800 00
5 clerks, at $1,600 per annum, each	8,000 00
8 inspectors, at $1,460 per annum, each	11,630 00
2 boatmen, at $600 per annum, each	1,200 00
4 boatmen, at $900 per annum, each	3,600 00
1 night watchman	1,095 00
3 night inspectors, at $1,460 per annum, each	4,380 00
1 messenger	730 00
1 porter	730 00
1 laborer, at $4 per day	1,252 00
1 laborer, at $3 per day	939 00
2 temporary laborers, at $3 per day, each	1,704 50
SALURIA, TEXAS.	
1 collector	2,616 33
1 surveyor	600 00
1 deputy collector	1,500 00
1 deputy collector	1,250 00
1 deputy collector and storekeeper	2,000 00
1 special inspector	612 00
2 inspectors, at $1,460 per annum, each	2,920 00
1 mounted inspector	1,383 00
1 mounted inspector, temporary	184 00
1 storekeeper	400 00
1 revenue boatman	600 00
CORPUS CHRISTI, TEXAS.	
No report.	
BRAZOS DE SANTIAGO, TEXAS.	
1 collector; salary $1,500 and fees	2,594 00
1 deputy collector	2,500 00
1 bookkeeper and cashier	2,500 00
2 deputy collectors and inspectors	3,772 00
1 entry clerk	1,800 00
1 bond clerk	1,800 00
1 deputy collector and inspector	1,800 00
20 inspectors, at $4 per day, each	23,980 00
6 inspectors, at $3 per day, each	4,203 00
1 messenger	600 00
1 clerk and inspector	409 00
1 weigher, measurer, and gauger	1,800 00
1 female inspector	1,095 00
1 revenue boatman	102 00
1 detective	273 00
1 temporary inspector	860 00
PASO DEL NORTE, TEXAS.	
1 collector	2,000 00
3 deputy collectors and inspectors, at $1,500 per annum, each	4,500 00
1 deputy collector and inspector	300 00
1 inspector	1,460 00
1 inspector	1,000 00
5 inspectors, mounted, at $1,277 50 per annum, each	6,386 50
1 inspector, mounted	912 50
2 deputy collectors, at $1,000 per annum, each	2,000 00
MEMPHIS, TENN.	
1 surveyor	1,213 47
2 local inspectors, at $900 per annum, each	1,800 00
1 messenger	600 00
1 clerk	1,200 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District number of persons, and occupation.	Agg. compensation.
NASHVILLE, TENN.	
1 surveyor	$3,035 06
PADUCAH, KY.	
1 surveyor	390 38
LOUISVILLE, KY.	
1 surveyor, (compensation not reported.)	
1 customs clerk	1,500 00
1 admeasurer	1,100 00
1 temporary inspector	1,440 00
1 porter, &c	720 00
CINCINNATI, OHIO.	
1 surveyor	3,000 00
1 deputy surveyor	1,800 00
1 assistant bookkeeper	1,200 00
1 warehouse clerk	750 00
1 additional clerk	1,000 00
1 measuring clerk	1,200 00
1 janitor	480 00
CUYAHOGA, OHIO.	
1 collector	1,000 00
1 deputy collector	1,400 00
1 deputy collector and inspector	1,460 00
1 deputy collector and clerk	1,200 00
2 deputy collectors and inspectors, at $3 per day	2,190 00
1 deputy collector and clerk	912 50
1 night deputy collector and inspector	912 50
1 deputy collector	480 00
3 deputy collectors, at $300 per annum, each	900 00
1 weigher, gauger, and measurer	912 50
1 porter and janitor	730 00
1 night watchman	912 50
SANDUSKY, OHIO.	
1 collector; salary $1,000 and fees	2,604 00
1 deputy collector	1,000 00
1 deputy collector and inspector, at $2 50 per day	912 50
1 deputy collector and inspector	600 00
1 deputy collector and inspector	300 00
3 deputy collectors and inspectors, at $200 per annum, each	600 00
1 clerk of customs	600 00
1 porter and watchman, at $30 per month	360 00
MIAMI, OHIO.	
1 collector	2,542 21
1 deputy collector	1,300 00
1 deputy collector and inspector	1,277 50
1 night deputy	570 00
4 inspectors, at $1,095 per annum, each	4,380 00
1 messenger	75 00
DETROIT MICH.	
1 collector	2,900 00
1 clerk	1,500 00
1 deputy collector and clerk	2,250 00
1 deputy collector and clerk	1,500 00
1 deputy collector and clerk	1,400 00
1 deputy collector and inspector	1,300 00
1 deputy collector and inspector	1,235 45
1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	1,000 00
DETROIT, MICH.—Continued.	
1 deputy collector and inspector	$950 00
1 deputy collector and inspector	949 00
1 deputy collector and inspector	912 50
1 deputy collector and inspector	300 00
3 deputy collectors and inspectors, at $200 per annum, each	600 00
1 deputy collector and inspector	120 00
1 deputy collector and inspector	90 00
1 deputy collector	240 00
1 deputy collector	200 00
1 inspector	1,460 00
2 inspectors, at $1,003 75 per annum, each	2,007 50
4 inspectors, at $1,000 per annum, each	4,000 00
1 inspector	949 00
3 inspectors, at $912 50 per annum, each	2,737 50
2 inspectors, at $803 per annnm, each	1,606 00
2 inspectors, at $700 per annum, each	1,400 00
1 inspector	240 00
1 inspector	120 00
1 porter, messenger, and watchman	900 00
1 temporary inspector	500 05
1 night deputy	730 00
1 female inspector	240 00
7 inspectors, paid by G. W. R. R. Co., at $1,000 per annum, each	7,000 00
HURON, MICH.	
1 collector, (compensation not reported.)	
1 special deputy	2,000 00
1 cashier and bookkeeper	1,500 00
1 bond and entry clerk	1,200 00
1 marine clerk	1,095 00
1 general clerk	1,095 00
1 deputy at Grand Trunk Crossing	1,292 00
4 inspectors at Grand Trunk Crossing, at $1,095 per annum, each	4,380 00
1 inspector at Grand Trunk Crossing, paid by R. R. Co	1,095 00
1 inspector at Grand Trunk Crossing, for 5 mos., paid by R. R. Co.	450 00
1 inspector at Grand Trunk Crossing, paid by R. R. Co	821 25
1 inspector at Grand Trunk Crossing	821 25
1 deputy at Great Western Crossing	912 50
1 deputy at Great Western Crossing, (night)	717 00
1 female inspector at Great Western Crossing	265 34
2 inspectors at Port Huron, at $912 50 per annum, each	1,825 00
1 inspector at Bay City, 9 months	682 50
1 inspector at Algonac	948 50
1 inspector at Marine City	948 50
1 inspector at St. Clair	766 00
1 deputy at St. Clair	644 97
1 deputy at Marine City	699 97
1 deputy at Bay City	720 00
1 deputy at East Saginaw	600 00
1 deputy at Alpena	406 67
1 deputy at Algonac	455 00
1 deputy at Lexington	191 67
1 deputy at Sand Beach, 7½ months	149 63
1 inspector at Toronto, paid by R. R. Co	1,280 00
1 inspector at Stratford, paid by R. R. Co	1,244 00
1 inspector, 1 month	105 00
1 inspector, 6 months	496 00
1 inspector, 8 months	607 50
1 inspector, 10 months	644 00
1 watchman, 6 months	408 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
SUPERIOR, MICH.	
(No report.)	
MICHIGAN, MICH.	
1 collector	$2,630 62
1 deputy collector, inspector, and clerk	1,000 00
1 deputy collector	700 00
1 deputy collector	600 00
1 deputy collector	480 00
3 deputy collectors, at $360 per annum, each	1,080 00
3 deputy collectors, at $300 per annum, each	900 00
2 deputy collectors, at $240 per annum, each	480 00
NEW ALBANY, IND.	
1 surveyor	350 00
EVANSVILLE, IND.	
1 surveyor, (compensation not reported.)	
CHICAGO, ILL.	
1 collector	3,084 58
1 deputy collector and clerk	2,431 30
1 deputy collector and clerk	885 67
1 deputy collector and clerk	1,350 00
1 deputy collector and clerk	320 00
1 surveyor	350 00
1 clerk and cashier	1,433 32
1 entry clerk	1,343 34
2 clerks, at $1,316 67 per annum, each	2,633 34
1 clerk	1,225 82
3 clerks, at $916 66 per annum, each	2,749 98
1 clerk	173 11
2 inspectors, at $1,460 per annum, each	2,920 00
3 inspectors, at $217 per annum, each	651 00
2 inspectors, at $1,126 per annum, each	2,252 00
10 inspectors, at $980 70 per annum, each	9,807 00
1 inspector	408 00
1 special inspector	1,460 00
1 storekeeper	537 50
1 storekeeper	640 50
1 janitor	912 50
1 watchman	912 50
1 laborer	621 66
1 messenger	360 00
GALENA, ILL.	
1 surveyor	722 71
1 clerk	83 79
PEORIA, ILL.	
1 surveyor	2,710 99
QUINCY, ILL.	
1 surveyor	738 41
ALTON, ILL.	
1 surveyor	350 00
CAIRO, ILL.	
1 surveyor	166 89
1 inspector	150 00
MILWAUKEE, WIS.	
1 collector	$2,900 00
2 deputy collectors and inspectors, at $1,500 per annum, each	3,000 00
3 inspectors, at $1,195 per annum, each	3,285 00
1 deputy collector	600 00
2 deputy collectors, $300 per annum, each	600 00
1 deputy collector	200 00
1 deputy collector	150 00
1 watchman	912 50
MINNESOTA, MINN.	
1 collector	2,485 35
1 deputy collector at St. Paul	1,200 00
1 deputy collector at St. Joseph	730 00
1 clerk and inspector	912 00
2 mounted inspectors, at $1,150 50 per annum, each	2,301 00
1 permanent inspector	730 00
4 occasional inspectors, at $2 50 and $2 per day, each	981 00
DUBUQUE, IOWA.	
1 surveyor	667 74
1 assistant storekeeper	51 00
1 janitor	600 00
BURLINGTON, IOWA.	
1 surveyor	350 00
KEOKUK, IOWA.	
1 surveyor	1,266 11
1 inspector	195 00
ST. LOUIS, MO.	
1 surveyor	6,208 79
1 clerk and special deputy	2,500 00
1 clerk and cashier	2,000 00
1 clerk and deputy	1,711 30
1 clerk	1,511 30
1 clerk	1,400 00
1 clerk	500 00
1 inspector	1,460 00
1 warehouseman and porter	850 00
1 warehouseman and porter	796 52
MONTANA AND IDAHO.	
No report.	
PUGET SOUND, W. T.	
1 collector	3,000 00
1 deputy collector	2,000 00
1 deputy collector at Colville	1,800 00
1 record clerk	1,600 00
1 special agent	3,285 00
1 watchman	900 00
3 inspectors, at $1,368 75 per annum, each	4,106 25
3 inspectors, at $1,460 per annum, each	4,380 00
4 revenue boatmen, at $900 per annum, each	3,600 00
OREGON, OREG.	
1 collector	3,400 00
1 deputy collector and clerk	1,800 00
2 deputy collectors and inspectors, at $1,500 per annum, each	3,000 00

Statement of the number of persons employed for the collection of customs, &c.—Continued.

District, number of persons, and occupation.	Agg. compensation.
OREGON, OREG.—Continued.	
1 permanent inspector	1,200 00
5 temporary inspectors, at $1,000 per annum, each	5,000 00
2 special secret inspectors, at $4 per day, each	796 00
9 special inspectors, occasionally employed at $4 per day, each	1,372 00
SAN FRANCISCO, CAL.	
1 collector	6,400 00
1 deputy collector and auditor	3,625 00
5 deputy collectors and auditors, at $3,000 per annum, each	15,000 00
2 clerks, at $3,000 per annum, each	6,000 00
5 clerks, at $2,200 per annum, each	11,000 00
5 clerks, at $2,000 per annum, each	10,000 00
4 clerks, at $1,875 per annum, each	7,500 00
16 clerks, at $1,800 per annum, each	28,800 00
4 clerks, at $1,600 per annum, each	6,400 00
5 messengers, at $1,080 per annum, each	5,400 00
3 watchmen, at $1,080 per annum, each	3,240 00
2 laborers, at $1,080 per annum, each	2,160 00
2 appraisers, at $3,000 per annum, each	6,000 00
2 assistant appraisers, at $2,500 per annum, each	5,000 00
1 examiner	2,250 00
1 examiner	2,000 00
3 clerks, at $1,800 per annum, each	5,400 00
1 clerk	1,700 00
1 superintendent of laborers	1,200 00
1 sampler and packer	1,200 00
1 messenger	1,080 00
2 watchmen, at $1,080 per annum, each	2,160 00
11 laborers, at $1,080 per annum, each	11,880 00
5 laborers, temporary, at $3 50 per day, each	5,250 00
1 naval officer	4,500 00
1 deputy naval officer	3,125 00
1 clerk	2,200 00
1 clerk	2,100 00

District, number of persons, and occupation.	Agg. compensation.
SAN FRANCISCO, CAL.—Continued.	
2 clerks, at $1,875 per annum, each	3,750 00
1 clerk	1,750 00
3 clerks, at $1,600 per annum, each	4,800 00
1 messenger	1,080 00
1 surveyor	4,000 00
1 deputy surveyor	3,625 00
1 clerk	1,800 00
1 messenger	1,080 00
3 district officers, at $1,800 per annum, each	5,400 00
27 inspectors, at $1,560 per annum, each	42,120 00
13 inspectors, at $1,000 per annum, each	13,000 00
10 inspectors, temporary, at $4 33 per day, each	16,887 00
1 inspector, night	1,560 00
1 inspector, night	1,400 00
14 inspectors, night, at $1,200 per annum, each	16,840 00
3 inspectors, night, temporary, at $1,200 each	3,600 00
4 weighers, at $2,000 per annum, each	8,000 00
1 gauger	2,000 00
6 laborers, at $1,100 per annum, each	6,600 00
30 laborers, temporary, at $4 per day, each	36,000 00
2 boarding officers, at $1,600 per annum, each	3,200 00
6 bargemen, at $1,080 per annum, each	6,480 00
1 special agent Treas. Department, at $9 per day	3,285 00
4 inspectors, at $4 33 per day, each	5,196 00
AROOSTOOK, ME.	
1 collector	375 00
3 deputy collectors, at $273 per annum, each	819 00
1 deputy collector	228 00
2 inspectors, at $182 per annum, each	364 00
1 inspector	273 00
1 special inspector	304 00

Statement showing the amount of moneys expended for collecting the revenue from customs, at each custom-house in the United States, previous to June 30, 1869, not heretofore reported, per act of March 3, 1849.

District or port.	Period reported.	Amount.
Aroostook, Me	From April 1, 1869, to June 30, 1689	$1,969 65
Passamaquoddy, Me	From July 1, 1868, to June 30, 1869	26,331 50
Machias, Me	From July 1, 1868, to June 30, 1869	4,629 63
Frenchman's Bay, Me	From July 1, 1868, to June 30, 1869	7,274 93
Bangor, Me	From July 1, 1868, to June 30, 1869	15,047 76
Castine, Me	From July 1, 1868, to June 30, 1869	11,562 57
Belfast, Me	From July 1, 1868, to June 30, 1869	6,665 52
Waldoboro, Me	From July 1, 1868, to June 30, 1869	7,052 65
Wiscassett, Me	From July 1, 1868, to December 31, 1868	2,550 31
Bath, Me	From July 1, 1868, to June 30, 1869	10,553 69
Portland and Falmouth, Me	From July 1, 1868, to April 19, 1869	69,856 54
Saco, Me	From July 1, 1868, to March 31, 1869	785 72
Kennebunk, Me	From July 1, 1868, to June 30, 1869	1,195 05
York, Me	From July 1, 1868, to June 30, 1869	516 00
Portsmouth, N. H	From July 1, 1868, to June 30, 1869	9,208 68
Vermont, Vt	From July 1, 1868, to June 30, 1869	92,773 10
Newburyport, Mass	From July 1, 1868, to June 30, 1869	4,601 63
Gloucester, Mass	From July 1, 1868, to May 3, 1869	8,658 80
Salem and Beverly, Mass	From July 1, 1868, to March 31, 1869	12,915 16
Marblehead, Mass	From July 1, 1868, to June 30, 1869	2,203 55
Boston and Charlestown, Mass	From August 31, 1867, to December 31, 1868	893,513 94
Plymouth, Mass	From July 1, 1868, to June 30, 1869	3,228 99
Barnstable, Mass	From July 1, 1868, to March 31, 1869	6,362 32
New Bedford, Mass	From July 1, 1868, to June 30, 1869	8,522 10
Fall River, Mass	From July 1, 1858, to June 30, 1869	5,352 65
Edgartown, Mass	From July 1, 1868, to June 30, 1869	6,042 66
Nantucket, Mass	From July 1, 1868, to June 30, 1869	1,241 45
Providence, R. I	From July 1, 1868, to March 31, 1869	15,987 70
Bristol and Warren, R. I	From July 1, 1868, to June 30, 1869	2,619 30
Newport, R. I	From July 1, 1868, to June 30, 1869	7,553 78
Stonington, Conn	From July 1, 1868, to June 30, 1869	1,614 87
New London, Conn	From July 1, 1868, to June 30, 1869	5,369 10
Middletown, Conn	From July 1, 1868, to June 30, 1869	2,339 19
New Haven, Conn	From July 1, 1868, to June 30, 1869	21,066 95
Fairfield, Conn	From July 1, 1868, to June 30, 1869	3,228 95
Sag Harbor, N. Y	From July 1, 1868, to June 30, 1869	1,154 03
New York, N. Y	From October 1, 1867, to June 30, 1869	3,825,414 57
Albany, N. Y	From July 1, 1868, to June 30, 1869	5,233 73
Champlain, N. Y	From July 1, 1868, to June 30, 1869	27,250 35
Oswegatchie, N. Y	From July 1, 1868, to June 30, 1869	29,657 60
Cape Vincent, N. Y	From July 1, 1868, to June 30, 1869	21,028 95
Oswego, N. Y	From July 1, 1868, to June 30, 1869	50,946 26
Genesee, N. Y	From July 1, 1868, to March 31, 1869	16,567 50
Niagara, N. Y	From July 1, 1868, to June 30, 1869	34,310 44
Buffalo Creek, N. Y	From July 1, 1868, to March 31, 1869	31,977 11
Dunkirk, N. Y	From July 1, 1868, to June 30, 1869	4,170 48
Newark, N. J	From July 1, 1868, to June 30, 1869	4,154 78
Perth Amboy, N. J	From July 1, 1868, to June 30, 1869	3,940 37
Little Egg Harbor, N. J	From July 1, 1868, to June 30, 1869	1,940 84
Great Egg Harbor, N. J	From July 1, 1868, to June 30, 1869	1,186 96
Burlington, N. J	From July 1, 1868, to June 30, 1869	284 62
Bridgeton, N. J	From July 1, 1868, to June 30, 1869	417 57
Philadelphia, Pa	From July 1, 1867, to February 28, 1869	664,322 93
Erie, Pa	From July 1, 1868, to March 31, 1869	5,929 28
Pittsburg, Pa	From July 1, 1868, to June 30, 1869	8,067 21
Delaware, Del	From July 1, 1868, to June 30, 1869	8,032 84
Baltimore, Md	From January 1, 1868, to April 30, 1869	331,167 58
Annapolis, Md	From July 1, 1868, to June 30, 1869	1,013 86
Town Creek, Md	From July 1, 1868, to June 30, 1869	162 83
Eastern District, Md	From July 1, 1868, to March 31, 1869	2,154 83
Georgetown, D. C	From July 1, 1868, to June 30, 1869	5,470 55
Alexandria, Va	From July 1, 1868, to December 31, 1868	1,994 76
Tappahannock, Va	From July 1, 1868, to March 31, 1869	765 38
Richmond, Va	From July 1, 1868, to December, 31, 1868	4,109 85
Yorktown, Va	From July 1, 1868, to June 30, 1869	2,615 95
Petersburg, Va	From January 1, 1868, to December 31, 1868	8,212 37
Norfolk and Portsmouth, Va	From January 1, 1868, to December 31, 1868	24,736 85
Cherrystone, Va	From July 1, 1868, to June 30, 1869	3,600 95
Wheeling, W. Va	From July 1, 1868, to June 30, 1869	1,623 31
Parkersburg, W. Va	No report.	
Albemarle, N. C	From January 1, 1868, to December 31, 1868	4,949 53
Pamlico, N. C	From January 1, 1868, to June 30, 1869	8,155 13
Beaufort, N. C	From July 1, 1868, to June 30, 1869	2,417 14
Wilmington, N. C	From January 1, 1868, to June 30, 1869	44,995 12
Georgetown, S. C	From July 1, 1868, to December 31, 1868	2,648 99
Charleston, S. C	From July 1, 1868, to June 30, 1869	54,394 81
Beaufort, S. C	From July 1, 1868, to December 31, 1868	1,672 50
Savannah, Ga	From July 1, 1867, to June 30, 1869	112,602 51
Brunswick, Ga	From October 1, 1865, to December 31, 1868	15,945 65

Statement showing the amount of moneys expended for collecting the revenue, &c.—Continued.

District or port.	Period reported.	Amount.
St. Mary's, Ga	From July 1, 1868, to March 31, 1869	$1, 571 31
Fernandina, Fla	From April 1, 1868, to June 30, 1869	8, 428 28
St. John's, Fla	From July 1, 1868, to June 30, 1869	6, 753 95
St. Augustine, Fla	From July 1, 1867, to June 30, 1869	10, 262 35
Key West, Fla	From January 1, 1868, to June 30, 1869	21, 497 64
St. Mark's, Fla	From July 1, 1868, to June 30, 1869	7, 798 82
Appalachicola, Fla	From April 1, 1868, to March 31, 1869	10, 906 65
Pensacola, Fla	From July 1, 1868, to June 30, 1869	4, 753 89
Mobile, Ala	From July 1, 1868, to March 31, 1869	26, 682 93
Selma, Ala	No report.	
Pearl River, Miss	From July 1, 1868, to March 31, 1869	361 83
Vicksburg, Miss	From July 1, 1868, to June 30, 1869	550 00
Natchez, Miss	From April 1, 1868, to March 31, 1869	560 80
New Orleans, La	From April 1, 1868, to December 31, 1868	391, 637 46
Teché, La	From August 3, 1868, to March 31, 1869	515 75
Texas, Tex	From July 1, 1868, to March 31, 1869	37, 451 89
Saluria, Tex	From July 1, 1868, to June 30, 1869	19, 631 85
Corpus Christi, Tex	From March 5, 1867, to June 30, 1869	23, 965 21
Brazos de Santiago, Tex	From October 1, 1867, to June 30, 1869	145, 271 52
Paso del Norte, Tex	From July 1, 1868, to June 30, 1869	19, 719 18
Memphis, Tenn	No reports.	
Nashville, Tenn	July 1, 1868, to June 30, 1869	3, 214 10
Paducah, Ky	No reports.	
Louisville, Ky	From January 1, 1868, to May 9, 1869	18, 576 92
Cincinnati, Ohio	From July 1, 1867, to June 30, 1868	31, 789 54
Cuyahoga, Ohio	From July 1, 1868, to April 11, 1869	10, 920 24
Sandusky, Ohio	From July 1, 1868, to June 30, 1869	3, 987 75
Miami, Ohio	From July 1, 1868, to June 30, 1869	11, 001 09
Detroit, Mich	From July 1, 1868, to June 30, 1869	41, 056 20
Huron, Mich	From July 1, 1868, to March 31, 1869	26, 929 95
Superior, Mich	From July 1, 1868, to December 31, 1868	5, 865 68
Michigan, Mich	From July 1, 1868, to June 30, 1869	6, 777 95
New Albany, Ind	From April 1, 1868, to September 30, 1868	175 00
Evansville, Ind	From July 1, 1868, to March 31, 1869	608 06
Chicago, Ill	From July 1, 1868, to March 31, 1869	34, 590 04
Galena, Ill	From July 1, 1868, to June 30, 1869	535 53
Peoria, Ill	From July 1, 1868, to June 30, 1869	2, 912 00
Quincy, Ill	From July 1, 1868, to June 30, 1869	1, 454 77
Alton, Ill	From July 1, 1868, to May 10, 1869	511 16
Cairo, Ill	From July 1, 1868, to June 30, 1869	2, 287 32
Milwaukee, Wis	From July 1, 1868, to June 30, 1869	10, 346 60
Minnesota, Minn	From January 1, 1868, to June 30, 1869	16, 624 34
Dubuque, Iowa	From January 1, 1868, to June 30, 1869	1, 703 54
Burlington, Iowa	From April 1, 1868, to June 30, 1869	443 17
Keokuk, Iowa	From July 1, 1868, to December 31, 1868	426 89
St. Louis, Mo	From July 1, 1868, to June 30, 1869	52, 250 58
Montana and Idaho	No reports.	
Alaska	No reports.	
Puget Sound, W. T	From October 1, 1867, to December 31, 1868	60, 496 39
Oregon, Oregon	From January 1, 1868, to December 31, 1868	32, 153 03
San Francisco, Cal	From January 1, 1868, to December 31, 1868	453, 103 26
Total		8, 230, 857 67

JOHN ALLISON, *Register.*

TREASURY DEPARTMENT, *Register's Office, October 29, 1869.*

Statement showing the amount of moneys expended for expenses of the revenue cutter service at each custom-house in the United States during the fiscal year ending June 30, 1869, per act of March 3, 1849.

District or port.	Period reported.	Amount.
Passamquoddy, Me	From July 1, 1868, to June 30, 1869	$25, 466 01
Castine, Me	From July 1, 1868, to June 30, 1869	23, 413 27
Waldoboro, Me	From July 1, 1868, to June 30, 1869	2, 900 49
Bath, Me	From July 1, 1868, to June 30, 1869	202 00
Portland and Falmouth, Me	From July 1, 1868, to June 30, 1869	44, 186 22
Portsmouth, N. H	From July 1, 1868, to June 30, 1869	984 75
Boston and Charlestown, Mass	From July 1, 1868, to June 30, 1869	49, 204 37
Plymouth, Mass	From July 1, 1868, to June 30, 1869	727 20
New Bedford, Mass	From July 1, 1868, to March 31, 1869	17, 015 66
Edgartown, Mass	From July 1, 1868, to June 30, 1869	969 60
Newport, R. I	From July 1, 1868, to June 30, 1869	24, 630 07
New London, Conn	From July 1, 1868, to June 30, 1869	26, 830 07
New Haven, Conn	From July 1, 1868, to June 30, 1869	13, 447 07
Sag Harbor, N. Y	From July 1, 1868, to June 30, 1869	967 91
New York, N. Y	From July 1, 1868, to June 30, 1869	174, 072 61
Oswegatchie, N. Y	From July 1, 1868, to June 30, 1869	11, 830 95
Buffalo Creek, N. Y	From July 1, 1868, to June 30, 1869	1, 742 25
Philadelphia, Pa	From July 1, 1868, to February 28, 1869	21, 027 78
Erie, Pa	From July 1, 1868, to May 23, 1869	9, 521 89
Delaware, Del	From July 1, 1868, to June 30, 1869	35, 228 00
Baltimore, Md	From July 1, 1868, to April 30, 1869	80, 751 86
Norfolk and Portsmouth, Va	From July 1, 1868, to June 30, 1869	58 70
Pamlico, N. C	From July 1, 1868, to June 30, 1869	14, 647 19
Beaufort, N. C	From July 1, 1868, to March 31, 1869	9, 075 62
Wilmington, N. C	From July 1, 1868, to June 30, 1869	32, 451 25
Charleston, S. C	From July 1, 1868, to June 30, 1869	21, 514 44
Savannah, Ga	From July 1, 1868, to May 31, 1869	34, 507 62
Fernandina, Fla	From July 1, 1868, to June 30, 1869	23, 502 63
Key West, Fla	From July 1, 1868, to June 30, 1869	16, 145 44
Appalachicola, Fla	From July 1, 1868, to March 31, 1869	16, 068 68
Mobile, Ala	From July 1, 1868, to June 30, 1869	35, 759 53
New Orleans, La	From July 1, 1868, to June 30, 1869	53, 936 73
Texas, Tex	From July 1, 1868, to June 30, 1869	12, 224 72
Saluria Tex	From July 1, 1868, to June 30, 1869	2, 739 78
Brazos de Santiago, Tex	From July 1, 1868, to June 3, 1869	9, 870 72
Cuyahoga, Ohio	From July 1, 1868, to June 30, 1869	22, 920 24
Detroit, Mich	From July 1, 1868, to June 30, 1869	28, 101 33
Chicago, Ill	From July 1, 1868, to June 30, 1869	1, 262 50
Milwaukee, Wis	From July 1, 1868, to June 30, 1869	12, 025 26
Puget Sound, W. T	From July 1, 1868, to September 30, 1868	7, 749 31
Oregon, Oregon	From July 1, 1868, to June 30, 1869	921 04
San Francisco, Cal	From July 1, 1868, to December 31, 1868	110, 713 47
Total		1, 031, 316 23

Statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1869.

January 1	1791	$75,463,476 52
	1792	77,227,924 66
	1793	80,352,634 04
	1794	78,427,404 77
	1795	80,747,587 38
	1796	83,762,172 07
	1797	82,064,479 33
	1798	79,228 529 12
	1799	78,408,669 77
	1800	82,976,294 35
	1801	83,038,059 80
	1802	80,712,632 25
	1803	77,054,686 30
	1804	86,427,120 88
	1805	82,312,150 50
	1806	75,723,270 66
	1807	69,218,398 64
	1808	65,196,317 97
	1809	57,023,192 09
	1810	53,173,217 52
	1811	48,005,587 76
	1812	45,209,737 90
	1813	55,962,827 56
	1814	81,487,846 24
	1815	99,833,660 15
	1816	127,334,933 74
	1817	123,491,965 16
	1818	103,466,633 83
	1819	95,529,648 28
	1820	91,015,566 15
	1821	89,987,427 66
	1822	93,546,676 98
	1823	90,875,877 28
	1824	90,269,777 77
	1825	83,788,432 71
	1826	81,054,059 99
	1827	73,987,357 20
	1828	67,475,043 87
	1829	58,421,413 67
	1830	48,565,406 50
January 1	1831	$39,123,191 68
	1832	24,322,235 18
	1833	7,001,032 88
	1834	4,760,081 08
	1835	351,289 05
	1836	291,089 05
	1837	1,878,223 55
	1838	4,857,660 46
	1839	11,983,737 53
	1840	5,125,077 63
	1841	6,737,398 00
	1842	15,028,486 37
July 1	1843	27,203,450 69
	1844	24,748,188 23
	1845	17,093,794 80
	1846	16,750,926 33
	1847	38,956,623 38
	1848	48,526,379 37
December 1	1849	64,704,693 71
	1850	64,228,238 37
November 20	1851	62,560,395 26
December 30	1852	65,131,692 13
July 1	1853	67,340,628 78
	1854	47,242,206 05
November 17	1855	39,969,731 05
November 15	1856	30,963,909 64
July 1	1857	29,060,386 90
	1858	44,910,777 66
	1859	58,754,699 33
	1860	64,769,703 08
	1861	90,867,828 68
	1862	514,211,371 92
	1863	1,098,793,181 37
	1864	1,740,690,489 49
	1865	2,682,593,026 53
	1866	2,783,425,879 21
	1867	2,692,199,215 12
	1868	2,636,320,964 67
	1869	2,489,002,480 58

Statement of the revenue collected from the beginning of the government to the 30th of June, Lands, and Miscellaneous sources, with the receipts

	From customs: Duties, imposts, and tonnage.	From internal revenue.	From direct tax.	From postage.
From March 4, 1789, to Dec. 31, 1791	$4, 399, 473 09			
1792 (for the year)	3, 443, 070 85	$208, 924 81		
1793	4, 255, 306 56	337, 705 70		$11, 020 51
1794	4, 801, 065 28	274, 089 62		29, 478 49
1795	5, 588, 461 26	337, 755 36		22, 400 00
1796	6, 567, 987 94	475, 289 60		72, 909 84
1797	7, 549, 649 65	575, 491 45		64, 500 00
1798	7, 106, 061 93	644, 357 95		39, 500 00
1799	6, 610, 449 31	779, 136 44		41, 000 00
1800	9, 080, 932 73	809, 396 55	$734, 223 97	78, 000 00
1801	10, 750, 778 93	1, 048, 033 43	534, 343 38	79, 500 00
1802	12, 438, 235 74	621, 898 89	206, 565 44	35, 000 00
1803	10, 479, 417 61	215, 177 69	71, 879 20	16, 427 26
1804	11, 098, 565 33	50, 941 29	50, 198 44	26, 500 00
1805	12, 936, 487 04	21, 747 15	21, 883 91	21, 342 50
1806	14, 667, 698 17	20, 101 45	55, 763 86	41, 117 67
1807	15, 845, 521 61	13, 051 40	34, 732 56	3, 614 73
1808	16, 363, 550 58	8, 210 73	19, 159 21	
1809	7, 296, 020 58	4, 044 39	7, 517 31	
1810	8, 583, 309 31	7, 430 63	12, 448 68	
1811	13, 313, 222 73	2, 295 95	7, 666 66	37 70
1812	8, 958, 777 53	4, 903 06	859 22	85, 039 70
1813	13, 224, 623 25	4, 755 04	3, 805 52	35, 000 00
1814	5, 998, 772 08	1, 662, 984 22	2, 219, 497 36	45, 000 00
1815	7, 282, 942 22	4, 678, 059 07	2, 162, 673 41	135, 000 00
1816	36, 306, 874 88	5, 124, 708 31	4, 253, 635 09	149, 787 74
1817	26, 283, 348 49	2, 678, 100 77	1, 834, 187 04	29, 371 91
1818	17, 176, 385 00	955, 279 20	264, 333 36	20, 070 00
1819	20, 203, 608 76	229, 593 63	83, 650 78	71 32
1820	15, 005, 612 15	106, 260 53	31, 586 82	6, 465 95
1821	13, 004, 447 15	69, 027 63	29, 349 05	516 91
1822	17, 589, 761 94	67, 665 71	20, 961 56	602 04
1823	19, 088, 433 44	34, 242 17	10, 337 71	110 69
1824	17, 878, 325 71	34, 663 37	6, 201 96	
1825	20, 098, 713 45	25, 771 35	2, 330 85	469 56
1826	23, 341, 331 77	21, 589 93	6, 638 76	300 14
1827	19, 712, 283 29	19, 885 68	2, 626 90	101 00
1828	23, 205, 523 64	17, 451 54	2, 218 81	20 15
1829	22, 681, 965 91	14, 502 74	11, 335 05	86 60
1830	21, 922, 391 39	12, 160 62	16, 980 59	55 13
1831	24, 224, 441 77	6, 933 51	10, 506 01	561 02
1832	28, 465, 237 24	11, 630 65	6, 791 13	244 95
1833	29, 032, 508 91	2, 759 00	394 12	
1834	16, 214, 957 15	4, 196 09	19 80	100 00
1835	19, 391, 310 59	10, 459 48	4, 263 33	893 00
1836	23, 409, 940 53	370 00	728 79	10 91
1837	11, 169, 290 39	5, 493 84	1, 687 70	
1838	16, 158, 800 36	2, 467 27		
1839	23, 137, 924 81	2, 553 32	755 22	
1840	13, 499, 502 17	1, 682 25		
1841	14, 487, 216 74	3, 261 36		
1842	18, 187, 908 76	495 00		
1843 (half year to June 30)	7, 046, 843 91	103 25		
1844 (fiscal year ending June 30)	26, 183, 570 94	1, 777 34		
1844–'45	27, 528, 112 70	3, 517 12		
1845–'46	26, 712, 667 87	2, 897 26		
1846–'47	23, 747, 864 66	375 00		
1847–'48	31, 757, 070 66	375 00		
1848–'49	28, 346, 738 82	375 00		
1849–'50	39, 668, 686 42			
1850–'51	49, 017, 567 92			
1851–'52	47, 339, 326 62			
1852–'53	58, 931, 865 52			
1853–'54	64, 224, 190 27			
1854–'55	53, 025, 794 21			
1855–'56	64, 022, 863 50			
1856–'57	63, 875, 905 05			
1857–'58	41, 789, 620 96			
1858–'59	49, 565, 824 38			
1859–'60	53, 187, 511 87			
1860–'61	39, 582, 125 64			
1861–'62	49, 056, 397 62		1, 795, 331 73	
1862–'63	69, 059, 642 40	37, 640, 787 95	1, 485, 103 61	
1863–'64	102, 316, 152 99	109, 741, 134 10	475, 648 96	
1864–'65	84, 928, 260 60	209, 464, 215 25	1, 200, 573, 03	
1865–'66	179, 046, 651 58	309, 226, 813 42	1, 974, 754 12	
1866–'67	176, 417, 810 88	266, 027, 537 43	4, 200, 233 70	
1867–'68	164, 464, 599 56	191, 087, 589 41	1, 788, 145 85	
1868–'69	180, 048, 426 63	158, 356, 460 86	765, 685 61	

1869, *under the several heads of Customs, Internal Revenue, Direct Tax, Postage, Public from loans and treasury notes, and the total receipts.*

From public lands.	From bank stocks, divid'ds, and bonds.	From miscellaneous sources.	Total, exclusive of loans and treasury notes.	From loans and treasury notes.	Total receipts.
.....	.....	$19,440 10	$4,418,913 19	$5,791,112 56	$10,210,025 75
.....	$8,028 00	9,936 65	3,669,960 31	5,070,806 46	8,740,766 77
.....	38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
.....	303,472 00	23,799 48	5,431,904 87	4,609,196 78	10,041,101 65
.....	162,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
.....	71,040 00	45,487 56	7,546,813 31	5,074,646 53	12,621,459 84
443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
165,675 69	.....	115,518 18	11,064,097 63	.....	11,064,097 63
487,526 79	.....	112,575 53	11,826,307 38	9,532 64	11,835,840 02
540,193 80	.....	19,039 80	13,560,694 20	128,814 94	13,689,509 14
765,245 73	.....	10,004 19	15,559,931 07	48,897 71	15,608,828 78
466,163 27	.....	34,935 69	16,398,019 26	.....	16,398,019 26
647,939 06	.....	21,802 35	17,060,661 93	1,822 16	17,062,484 09
442,252 33	.....	23,638 51	7,773,473 12	.....	7,773,473 12
696,548 82	.....	84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1,040,237 53	.....	60,068 52	14,423,529 09	8,309 05	14,431,838 14
710,427 78	.....	41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
835,655 14	.....	236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1,135,971 09	.....	119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1,287,959 28	.....	150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1,717,985 03	.....	123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1,991,226 06	202,426 00	80,389 17	33,099,049 74	734,542 59	33,833,592 03
2,606,564 77	525,000 00	37,547 71	21,585,180 04	8,765 62	21,593,945 66
3,274,422 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1,803,581 54	297,500 00	452,355 15	20,232,427 94	.....	20,232,427 94
916,523 10	350,000 00	141,019 15	20,540,666 26	.....	20,540,666 26
984,418 15	350,000 00	127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1,393,785 09	402,500 00	94,288 52	25,260,434 21	.....	25,260,434 21
1,495,845 26	420,000 00	1,315,621 83	22,966,363 96	.....	22,966,363 96
1,018,308 75	455,000 00	65,106 34	24,763,629 23	.....	24,763,629 23
1,517,175 13	490,000 00	112,561 95	24,827,627 38	.....	24,827,627 38
2,329,356 14	490,000 00	73,172 64	24,844,116 51	.....	24,844,116 51
3,210,815 48	490,000 00	583,563 03	28,526,820 82	.....	28,526,820 82
2,623,381 03	659,000 00	101,165 66	31,867,450 66	.....	31,867,450 66
3,967,682 55	610,285 00	334,796 67	33,948,426 25	.....	33,948,426 25
4,857,600 69	586,649 50	128,412 32	21,791,935 55	.....	21,791,935 55
14,757,600 75	569,280 82	696,279 13	35,430,087 10	.....	35,430,087 10
24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	.....	50,826,796 08
6,776,236 52	1,375,965 44	5,625,479 15	24,954,153 04	2,992,989 15	27,947,142 19
3,081,939 47	4,542,102 22	2,517,252 42	26,302,561 74	12,716,820 86	39,019,382 60
7,076,447 35	.....	1,265,088 91	31,482,749 61	3,857,276 21	35,340,025 82
3,292,683 29	1,744,513 80	911,733 82	19,480,115 33	5,589,547 51	25,069,662 84
1,365,627 42	672,769 38	331,285 57	16,860,160 27	13,659,317 38	20,519,477 65
1,335,797 52	.....	440,807 97	19,965,009 25	14,808,735 64	34,773,744 89
897,818 11	.....	296,235 99	8,241,001 26	12,541,409 19	20,782,410 45
2,059,939 80	.....	1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
2,077,022 30	.....	333,201 78	29,941,853 90	.....	29,941,853 90
2,694,452 48	.....	274,139 44	29,684,157 05	.....	29,684,157 05
2,498,355 20	.....	284,444 36	26,531,039 22	28,870,765 36	55,401,804 58
3,328,642 56	.....	627,021 13	35,713,109 65	21,293,780 00	57,006,889 65
1,688,959 55	.....	338,233 70	30,374,307 07	29,422,585 91	59,796,892 98
1,859,894 25	.....	706,059 12	42,234,639 79	5,435,126 96	47,669,766 75
2,352,305 30	266,072 09	921,933 24	52,557,878 55	203,400 00	52,761,278 55
2,043,239 58	1,021 34	438,580 76	49,822,168 30	46,300 00	49,868,468 30
1,667,084 99	.....	1,188,104 07	61,787,054 58	16,350 00	61,803,404 58
8,470,798 39	.....	1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
11,497,049 07	.....	827,731 40	65,350,574 68	800 00	65,351,374 68
8,917,644 93	.....	1,116,190 81	74,056,699 24	200 00	74,056,899 24
3,829,486 64	.....	1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
3,513,715 87	.....	1,352,029 13	46,655,365 96	23,717,300 00	70,372,665 96
1,756,687 30	.....	2,163,953 96	53,486,465 64	28,287,500 00	81,773,965 64
1,778,557 71	.....	1,088,530 25	56,054,599 83	20,786,808 00	76,841,407 83
870,658 54	.....	1,023,515 31	41,476,299 49	41,895,340 65	83,371,640 13
152,203 77	.....	931,787 64	51,935,720 76	529,692,460 50	581,628,181 26
167,617 17	.....	4,344,139 82	112,687,290 95	776,682,361 57	889,379,652 52
583,333 29	.....	51,505,502 26	264,626,771 60	1,121,131,842 98	1,385,758,614 58
996,553 31	.....	37,125,002 89	333,714,605 08	1,472,224,740 85	1,805,939,345 93
665,031 03	.....	67,119,369 91	558,032,620 06	712,851,553 05	1,270,884,173 11
1,163,575 76	.....	42,824,852 50	490,634,010 27	640,426,910 29	1,131,060,920 16
1,348,715 41	.....	46,949,033 09	405,638,083 32	625,111,433 20	1,030,749,516 52
4,020,344 34	.....	27,752,829 77	370,943,747 21	238,678,081 06	609,621,828 27

Statement of expenditures from the beginning of the government to June 30, 1869, under the Indian Department, and Miscellaneous, with

[The year 1862, and subsequent, are from the account of warrants on the Treasurer

	Civil list.	Foreign intercourse.	Navy Department.	War Department.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791	$757,134 45	$14,733 33	$570 00	$632,804 03	$175,813 88
1792 (for the year)	380,917 58	78,766 67	53 02	1,100,702 09	109,243 15
1793	358,241 08	89,500 00	.....	1,130,249 08	80,017 81
1794	440,946 58	146,403 51	61,408 97	2,629,097 59	81,399 24
1795	361,633 36	912,685 12	410,562 03	2,480,910 13	68,673 22
1796	447,139 05	184,859 64	274,784 04	1,260,263 84	100,843 71
1797	483,233 70	699,788 54	382,631 89	1,039,402 66	92,256 97
1798	504,605 17	457,428 74	1,381,347 76	2,009 522 30	104,845 33
1799	592,905 76	271,374 11	2,858,081 84	2,466,946 98	95,444 03
1800	748,688 45	395,288 18	3,448,716 03	2,560,878 77	64,130 73
1801	549,288 31	295,676 73	2,111,424 00	1,672,944 08	73,533 37
1802	596,981 11	550,925 93	915,561 87	1,179,148 25	85,440 39
1803	526,583 12	1,110,834 77	1,215,230 53	822,055 85	62,902 10
1804	624,795 63	1,186,655 57	1,189,832 75	875,423 93	80,092 80
1805	585,849 79	2,798,028 77	1,597,500 00	712,781 28	81,854,59
1806	684,230 53	1,760,421 30	1,649,641 44	1,224,355 38	81,875 53
1807	655,524 65	577,826 34	1,722,064 47	1,288,685 91	70,500 00
1808	691,167 80	304,992 83	1,884,067 80	2,900,834 40	82,576 04
1809	712,465 13	166,306 04	2,427,758 80	3,347,772 17	87,833 54
1810	703,994 03	81,367 48	1,654,244 20	2,294,323 94	83,744 10
1811	644,467 27	264,904 47	1,965,566 39	2,032,828 19	75,043 88
1812	826,271 55	347,703 29	3,959,365 15	11,817,798 24	91,402 10
1813	780,545 45	209,941 01	6,446,600 10	19,662,013 02	86,989 91
1814	927,424 23	177,179 97	7,311,290 60	20,350,806 86	90,164 36
1815	852,247 16	290,892 04	8,660,000 25	14,794,294 22	69,656 06
1816	1,208,125 77	364,620 40	3,908,278 30	16,012,096 80	188,804 15
1817	994,556 17	281,995 97	3,314,598 49	8,004,236 53	297,374 43
1818	1,109,559 79	420,429 90	2,953,695 00	5,622,715 10	*890,719 90
1819	1,142,180 41	284,113 94	3,847,640 42	6,506,300 37	2,415,939 85
1820	1,248,310 05	253,370 04	4,387,990 00	2,630,392 31	3,208,376 31
1821	1,112,292 64	207,110 75	3,319,243 06	4,461,291 78	242,817 25
1822	1,158,131 58	164,879 51	2,224,458 98	3,111,981 48	1,948,199 40
1823	1,058,911,65	292,118 56	2,503,765 83	3,096,924 43	1,780,588 52
1824	1,336,266 24	†5,140,099 83	2,904,581 56	3,340,939 85	1,498,326 59
1825	1,330,747 21	371,666 25	3,094,083 86	3,659,913 18	1,308,810 57
1826	1,256,745 48	232,719 08	4,218,902 45	3,943,194 37	1,556,593 83
1827	1,228,141 04	659,211 87	4,263,877 45	3,938,977 88	976,148 86
1828	1,455,490 58	1,001,193 66	3,918,786 44	4,145,544 56	850,573 57
1829	1,327,069 36	207,765 85	3,308,745 47	6,250,230 28	949,594 47
1830	1,579,724 64	294,067 27	3,239,428 63	6,752,688 66	1,363,297 31
1831	1,373,755 99	298,554 00	3,856,183 07	4,846,405 61	1,170,665 14
1832	1,800,757 74	325,181 07	3,956,370 29	5,446,131 23	1,184,422 40
1833	1,562,758 28	955,395 88	3,901,356 75	6,705,022 95	4,589,152 40
1834	2,080,601 60	241,562 35	3,956,260 42	5,698,517 51	3,364,285 30
1835	1,905,551 51	774,750 28	3,864,939 06	5,827,948 57	1,954,711 32
1836	2,110,175 47	533,382 65	5,807,718 23	11,791,208 02	2,882,797 96
1837	2,357,035 94	4,603,905 40	6,646,914 53	13,731,172 31	2,672,162 45
1838	2,688,708 56	1,215,095 52	6,131,580 53	13,088,169 69	2,156,057 29
1839	2,116,982 77	987,667 92	6,182,294 25	9,227,045 90	3,142,750 50
1840	2,736,769 31	683,278 15	6,113,896 89	7,155,204 99	2,603,562 17
1841	2,556,471 79	428,410 57	6,001,076 97	9,042,749 92	2,388,434 51
1842	2,905,041 65	563,191 41	8,397,242 95	6,658,137 16	1,378,931 33
1843 (six months ending June 30)	1,222,422 48	400,564 04	3,727,711 53	3,104,638 48	839,041 12
1844 (fiscal year ending June 30)	2,454,958 15	636,079 66	6,498,199 11	5,192,445 05	2,032,008 99
1844–'45	2,369,652 79	702,637 22	6,297,177 89	5,819,888 50	2,398,867 29
1845–'46	2,532,232 92	409,292 55	6,455,013 92	10,362,374 36	1,809,739 62
1846–'47	2,570,338 44	405,079 10	7,900,635 76	35,776 495 72	1,742,820 85
1847–'48	2,645,802 87	448,593 01	9,408,476 02	27,838,374 80	1,226,500 92
1848–'49	2,865,196 91	6,908,996 72	9,786,705 92	16,563,543 33	193,695 87
1849–'50	3,027,454 39	5,990,858 81	7,904,724 66	9,687,924 58	1,866,886 02
1850–'51	3,481,219 51	6,256,427 16	8,880,581 38	12,161,965 11	2,293,377 22
1851–'52	3,439,923 22	4,196,321 59	8,918,842 10	8,521,506 19	2,401,858 78
1852–'53	4,265,861 68	950,871 30	11,067,789 53	9,910,498 49	1,736,262 45
1853–'54	4,621,492 24	§7,763,812 31	10,790,096 32	11,722,282 97	1,369,009 47
1854–'55	6,350,875 88	997,007 26	13,327,095 11	14,648,074 07	1,542,255 40
1855–'56	6,452,256 35	3,642,615 39	14,074,834 64	16,963,160 51	1,344,027 70
1856–'57	7,611,547 27	999,177 65	12,651,694 61	19,159,150 87	1,423,770 85
1857–'58	7,116,339 04	1,396,508 72	14,053,264 64	25,679,121 63	1,221,163 14
1858–'59	5,913,281 50	981,946 87	14,690,927 90	23,154,720 53	161,190 66
1859–'60	6,077,008 95	1,146,143 79	11,514,649 83	14,472,202 72	1,100,802 32
1860–'61	6,074,141 83	1,147,786 91	12,387,156 52	23,001,530 67	1,034,599 73
1861–'62	5,939,009 29	1,339,710 35	42,674,569 69	394,468,407 36	879,583 23
1862–'63	6,350,618 78	1,231,413 06	63,211,105 27	599,298,600 83	3,140,194 44
1863–'64	8,059,177 23	1,290,691 92	85,733,292 77	690,791,842 97	4,979,633 17
1864–'65	10,833,944 87	1,260,818 08	122,567,776 12	1,031 323,360 79	9,291,610 48
1865–'66	12,287,828 55	1,338,388 18	43,324,118 52	284,449,701 82	15,605,352 35
1866–'67	15,585,489 55	1,548,589 26	31,034,011 04	95,224,415 63	20,936,551 71
1867–'68	11,950,156 58	1,441,344 05	25,775,502 72	123,246,648 62	23,782,386 78
1868–'69	12,443,712 07	8,365,416 77	20,000,757 97	78,501,990 61	28,476,621 78

* The first Revolutionary pensions. † Purchase of Florida. ‡ Actual payments seven millions of Mexican indemnity. The years 1849 to 1852 also embrace large sums paid to Mexico.

several heads of Civil List, Foreign Intercourse, Navy Department, War Department, Pensions, the interest and principal of the public debt.

issued; all previous years are from the account of warrants paid.]

Indians.	Miscellaneous	Total ordinary expenditures.	Interest on public debt.	Principal of public debt.	Total debts and loans.	Total expenditures.
$27,000 00	$311,533 83	$1,919,589 52	$2,349,437 44	$2,938,512 06	$5,287,949 50	$7,207,539 02
13,648 85	194,572 32	1,877,903 77	3,201,628 23	4,062,037 76	7,267,665 90	9,141,569 67
27,282 83	24,709 46	1,710,070 26	2,772,242 12	3,047,263 18	5,819,505 29	7,529,575 55
13,042 46	118,248 30	3,500,546 65	3,490,292 52	2,311,285 57	5,801,378 09	9,302,124 74
23,475 69	92,718 50	4,350,658 04	3,189,151 16	2,895,260 45	6,084,411 61	10,435,069 65
113,563 98	150,476 14	2,531,930 40	3,195,054 53	2,640,791 91	5,835,846 44	8,367,776 84
62,396 38	103,880 82	2,833,590 96	3,300,043 06	2,492,378 76	5,792,421 82	8,626,012 78
16,470 09	149,004 15	4,623,223 54	3,053,281 28	937,012 86	3,990,294 14	8,613,517 68
20,302 19	175,111 81	6,480,166 72	3,186,287 60	1,410,589 18	4,596,876 78	11,077,043 50
31 22	193,636 59	7,411,369 77	3,374,704 72	1,203,665 13	4,578,369 95	11,989,739 92
9,000 00	269,803 41	4,981,669 90	4,412,912 93	2,878,794 11	7,291,707 04	12,273,376 94
94,000 00	315,022 36	3,737,079 91	4,125,038 95	5,413,265 81	9,539,004 76	13,276,084 67
60,000 00	205,217 87	4,002,824 44	3,848,828 00	3,407,331 43	7,256,159 43	11,258,983 67
116,500 00	379,558 23	4,452,858 91	4,266,582 85	3,905,204 90	8,171,787 45	12,624,646 36
196,500 00	384,720 19	3,737,079 91	4,148,998 82	3,220,890 97	7,369,889 79	13,727,124 41
234,200 00	445,485 18	6,080,209 36	3,723,407 88	5,266,476 73	8,989,884 61	15,070,093 97
205,425 00	464,546 52	4,984,572 89	3,369,578 48	2,938,141 62	6,307,720 10	11,292,292 99
213,575 00	427,124 98	6,504,338 85	3,428,152 87	6,832,092 48	10,260,245 35	16,764,584 20
337,503 84	337,032 62	7,414,672 14	2,866,074 90	3,586,479 26	6,452,554 16	13,867,226 30
177,625 00	315,783 47	5,311,082 28	2,845,427 53	5,163,476 93	8,098,994 46	13,319,986 74
151,875 00	457,919 66	5,592,604 86	3,465,733 16	5,543,470 89	8,009,204 05	13,601,808 91
277,845 00	509,113 37	17,829,498 70	2,451,272 57	1,998,349 88	4,449,622 45	22,279,121 15
167,358 28	738,949 15	28,082,396 92	3,599,455 22	7,505,668 22	11,108,123 44	39,190,520 36
167,394 86	1,103,425 50	30,127,686 38	4,593,239 04	3,307,304 90	7,900,543 94	38,028,230 32
530,750 00	1,755,731 27	26,953,571 00	5,754,568 63	6,874,353 71	12,628,922 35	39,582,493 35
274,512 16	1,416,995 00	23,373,432 53	7,213,258 69	17,657,804 24	24,871,062 93	48,244,495 51
319,463 71	2,242,384 62	15,454,609 92	6,389,209 81	19,041,826 31	25,423,036 12	40,877,646 04
505,704 27	2,305,849 82	13,808,672 78	6,016,446 74	15,279,754 88	21,296,201 62	35,104,875 40
463,181 39	1,640,917 06	16,300,273 44	5,163,538 11	2,540,388 18	7,703,926 29	24,004,199 73
315,750 01	1,090,341 85	13,134,530 57	5,126,097 20	3,502,397 08	8,628,494 28	21,763,024 85
477,005 44	903,718 15	10,723,479 07	5,087,274 01	3,279,821 61	8,367,093 62	19,090,572 69
575,007 41	644,985 15	9,827,643 51	5,172,578 24	2,676,370 88	7,848,949 12	17,676,592 63
380,781 82	671,063 78	9,784,154 55	4,922,684 60	607,331 81	5,530,016 41	15,314,171 00
429,987 90	678,942 74	15,330,144 71	4,996,562 08	11,571,831 68	16,568,393 76	31,898,538 47
724,106 44	1,046,131 40	11,490,459 94	4,366,769 08	7,728,575 70	12,095,344 78	23,585,804 73
743,447 83	1,110,713 23	13,062,316 27	3,973,480 54	7,067,601 65	11,041,082 19	24,103,398 46
760,624 88	826,123 67	12,653,095 65	3,486,071 51	6,517,596 88	10,003,668 39	22,656,764 04
705,084 24	219,368 40	13,296,041 45	3,098,800 59	9,064,637 48	12,163,438 07	25,459,479 52
576,344 74	1,565,679 66	12,660,400 62	2,542,843 23	9,841,024 55	12,383,867 78	25,044,358 40
622,262 47	1,363,624 13	13,229,533 33	1,913,533 40	9,442,214 82	11,355,748 22	24,585,281 55
926,167 98	1,392,336 11	13,864,067 80	1,383,582 95	14,790,795 27	16,174,378 22	30,038,446 12
1,352,323 40	2,451,202 64	16,516,388 77	772,561 50	17,067,747 79	17,840,309 29	34,356,698 06
1,801,977 08	3,198,091 77	22,713,755 11	303,796 87	1,239,746 51	1,543,543 38	24,257,298 49
1,002,625 07	2,082,565 00	18,425,417 25	202,152 98	5,974,412 21	6,176,565 19	24,601,982 44
1,637,652 80	1,549,396 74	17,514,950 28	57,863 08	328 20	58,191 28	17,573,141 56
4,993,160 11	2,749,721 60	30,868,164 04	‡63,389 85	‡3,140 32	66,500 17	30,934,664 21
4,299,594 68	2,932,428 93	37,243,214 24	----------	21,822 91	21,822 91	37,265,037 15
5,313,245 81	3,256,868 18	32,849,718 08	14,997 54	5,590,722 73	5,605,720 27	39,455,438 35
2,218,967 18	2,621,340 20	26,496,948 72	399,834 24	10,718,153 19	11,117,987 43	37,614,936 15
2,271,857 10	2,575,351 50	24,139,929 11	174,635 77	3,911,977 93	4,086,613 70	28,226,553 81
2,273,697 44	3,505,999 09	26,196,840 29	288,063 45	5,312,626 29	5,600,689 74	31,797,530 03
1,151,400 54	3,307,391 55	24,361,336 59	778,550 06	7,796,989 88	8,575,539 94	32,936,876 53
382,404 47	1,579,724 48	11,256,508 60	528,584 57	333,011 98	861,596 55	12,118,105 15
1,282,271 00	2,554,146 05	20,650,108 01	1,874,863 66	11,117,039 18	12,991,902 84	33,642,010 85
1,467,774 95	2,839,470 97	21,895,369 61	1,066,985 04	7,528,054 06	8,595,039 10	30,490,408 71
1,080,047 80	3,769,758 42	26,418,459 59	843,228 77	370,594 54	1,213,523 31	27,632,282 90
1,496,008 69	3,910,190 81	53,801,569 37	1,117,830 22	5,601,452 15	6,719,282 37	60,520,851 74
1,103,251 78	2,554,455 37	45,227,454 77	3,391,652 17	13,036,036 25	15,457,688 42	60,655,143 19
509,263 25	3,111,140 61	39,933,542 61	3,554,419 40	12,898,460 73	16,452,880 13	56,386,422 74
1,663,591 47	7,025,450 16	37,165,990 09	3,884,406 95	3,554,321 22	7,438,728 17	44,604,718 26
2,829,801 77	8,146,577 33	44,049,949 48	3,711,407 40	714,947 43	4,426,154 83	48,476,104 31
3,043,576 04	9,867,926 64	40,389,954 56	4,002,014 13	2,320,640 14	6,322,654 27	46,712,608 83
3,900,537 87	12,246,335 03	44,078,156 35	3,666,905 24	6,832,000 15	10,498,905 35	54,577,061 74
1,413,995 08	13,461,450 13	51,142,138 42	3,074,078 33	21,256,902 33	24,335,980 66	75,473,119 08
2,708,347 71	16,738,442 29	56,312,097 72	2,315,996 25	7,536,681 99	9,852,678 24	66,164,775 96
2,596,465 92	15,260,475 94	60,533,836 45	1,954,752 34	10,437,772 78	12,392,505 12	72,726,341 57
4,241,028 60	18,946,189 91	65,032,559 76	1,594,845 44	4,647,182 17	6,242,027 61	71,274,587 37
4,976,871 34	17,847,851 19	72,291,119 70	1,652,774 23	8,118,292 81	9,771,067 04	82,062,186 74
4,551,566 58	16,873,771 68	66,327,405 72	2,637,664 39	14,713,572 81	17,351,237 20	83,678,643 92
2,991,121 54	20,708,183 43	60,010,112 58	3,144,620 94	13,900,392 13	17,045,013 07	77,055,125 65
2,865,481 17	16,026,574 79	62,537,171 62	4,034,157 30	18,815,984 16	22,850,141 46	85,387,313 08
2,223,402 27	14,129,771 52	461,554,453 71	13,190,324 45	96,096,922 09	109,287,246 54	570,841,700 25
1,076,326 35	15,671,890 94	689,980,148 97	24,729,846 61	181,086,635 07	205,816,481 68	895,796,630 65
2,538,297 80	18,155,730 31	811,548,666 17	53,685,421 65	430,197,114 03	483,882,535 72	1,298,144,656 00
4,966,964 90	32,670,795 17	1,212,911,270 41	77,397,712 00	607,361,241 68	684,758,953 68	1,897,674,224 09
3,247,064 56	27,430,744 81	387,683,198 79	133,067,741 69	620,321,725 61	753,389,467 30	1,141,072,666 09
4,642,531 77	33,975,948 46	202,947,537 42	143,781,591 91	746,350,525 94	890,132,117 85	1,093,079,655 27
4,100,682 32	39,618,367 04	229,915,088 11	‖147,425,196 75	692,549,685 88	839,974,882 63	1,069,889,970 74
7,042,923 06	35,664,932 69	190,496,354 95	130,694,242 80	263,587,398 36	394,281,641 16	584,777,996 11

on the public debt, but not carried into the totals because of repayments to the treasury. § Includes
‖This amount includes $7,001,151 04 premium on treasury notes, per acts of June 30, 1864, and Mar. 3, 1865.

No. 17.—*Statement exhibiting the amount of tonnage of the United States annually, from 1789 to 1869, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.*

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	Tons.	*Tons.*	*Tons.*	*Tons.*	*Tons.*
Dec. 31, 1789	123,893	.....	77,669	.....	201,562
1790	346,254	.....	132,123	.....	274,377
1791	362,110	.....	139,036	.....	502,146
1792	411,438	.....	153,019	.....	564,457
1793	367,734	.....	153,030	.....	520,764
1794	438,863	.....	189,755	.....	628,618
1795	529,471	.....	218,494	.....	747,965
1796	576,733	.....	255,166	.....	831,899
1797	597,777	.....	279,136	.....	876,913
1798	603,376	.....	294,952	.....	898,328
1799	662,197	.....	277,212	.....	939,409
1800	559,921	.....	302,571	.....	972,492
1801	632,907	.....	314,670	.....	947,577
1802	560,380	.....	331,724	.....	892,104
1803	597,157	.....	352,015	.....	949,172
1804	672,530	.....	369,874	.....	1,042,404
1805	749,341	.....	391,027	.....	1,140,368
1806	808,265	.....	400,451	.....	1,208,716
1807	848,307	.....	420,241	.....	1,268,584
1808	759,054	.....	473,542	.....	1,242,596
1809	910,059	.....	440,222	.....	1,350,281
1810	984,269	.....	449,515	.....	1,424,748
1811	768,852	.....	463,650	.....	1,232,502
1812	760,624	.....	509,373	.....	1,269,997
1813	674,853	.....	491,776	.....	1,666,629
1814	674,633	.....	484,577	.....	1,159,210
1815	854,295	.....	513,833	.....	1,368,128
1816	800,760	.....	571,459	.....	1,372,219
1817	800,725	.....	590,187	.....	1,399,912
1818	606,089	.....	619,096	.....	1,225,185
1819	612,930	.....	647,821	.....	1,260,751
1820	619,048	.....	661,119	.....	1,280,167
1821	619,896	.....	679,062	.....	1,298,958
1822	628,150	.....	696,549	.....	1,324,699
1823	639,921	.....	671,766	24,879	1,336,566
1824	669,973	.....	697,580	21,610	1,389,163
1825	700,788	.....	699,263	23,061	1,423,112
1826	737,978	.....	762,154	34,059	1,534,191
1827	747,170	.....	833,240	40,198	1,620,608
1828	812,619	.....	889,355	39,418	1,741,392
1829	650,143	.....	556,618	54,037	1,260,798
1830	575,056	1,419	552,248	63,053	1,191,776
1831	619,575	877	613,827	33,568	1,267,847
1832	686,809	181	661,827	90,633	1,439,450
1833	749,482	545	754,819	101,305	1,606,151
1834	857,098	340	778,995	122,474	1,758,907
Sept. 30, 1835	885,481	340	816,645	122,474	1,824,940
1836	897,321	454	839,226	145,102	1,822,103
1837	809,343	1,104	932,576	153,661	1,896,684
1838	819,801	2,791	982,416	190,632	1,995,640
1839	829,096	5,149	1,062,445	199,789	2,096,479
1840	895,610	4,155	1,082,815	198,154	2,180,764
1841	945,057	746	1,010,599	174,342	2,130,744
1842	970,658	4,701	892,072	224,960	2,092,391
June 30, 1843	1,003,932	5,373	917,804	231,494	2,158,603
1844	1,061,856	6,909	949,060	265,270	2,280,095
1845	1,088,680	6,492	1,002,303	319,527	2,417,002
1846	1,123,999	6,287	1,090,192	341,606	2,562,084
1847	1,235,682	5,631	1,198,523	399,210	2,839,046
1848	1,344,819	16,068	1,381,332	411,823	3,154,042
1849	1,418,072	20,870	1,453,459	441,525	3,334,016
1850	1,540,769	44,429	1,468,738	481,005	3,535,454
1851	1,663,917	62,390	1,524,915	521,217	3,772,439
1852	1,819,774	79,704	1,675,456	563,536	4,138,440
1853	2,013,154	90,520	1,789,238	514,098	4,407,010
1854	2,238,783	95,036	1,887,512	581,571	4,802,902
1855	2,440,091	115,045	2,021,625	655,240	5,212,001
1856	2,401,687	89,715	1,796,888	583,362	4,871,652
1857	2,377,094	86,873	1,857,964	618,911	4,940,842
1858	2,499,742	78,027	2,550,067	651,363	5,049,808

No. 17.—*Statement exhibiting the amount of tonnage, &c.*—Continued.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	Tons.	*Tons.*	*Tons.*	*Tons.*	*Tons.*
June 30, 1859	2, 414, 654	92, 748	1, 961, 631	676, 005	5, 145, 038
1860	2, 448, 941	97, 296	2, 036, 990	770, 641	5, 353, 868
1861	2, 540, 020	102, 608	2, 122, 589	774, 596	5, 539, 813
1862	2, 177, 253	113, 908	2, 224, 449	596, 465	5, 112, 165
1863	1, 892, 899	133, 215	2, 660, 212	439, 755	5, 126, 081
1864	1, 475, 376	106, 519	2, 550, 690	853, 816	4, 986, 401
1865, old admeasurement	1, 022, 465	69, 539	1, 794, 372	630, 411	3, 516, 787
1865, new admeasurement	482, 110	28, 469	730, 695	338, 720	1, 579, 994
1866, old admeasurement	341, 619	42, 776	443, 635	114, 269	942, 299
1866, new admeasurement	953, 018	155, 513	1, 489, 194	770, 754	3, 368, 479
1867, old admeasurement	182, 203	32, 593	95, 869	36, 307	346, 972
1867, new admeasurement	1, 187, 714	165, 522	1, 646, 820	957, 458	3, 957, 514
1868, old admeasurement	33, 449	.....	.....	.....	33, 449
1868, new admeasurement	1, 310, 344	221, 939	1, 808, 559	977, 476	4, 318, 309
1869	1, 352, 586	213, 252	1, 651, 182	890, 316	4, 107, 336

Payments of judgments rendered by Court of Claims from July 1, 1864, *to June* 30, 1865.

To whom paid.	Date.	Nature of claim.	Amount.
Daniel Loomis	July 2, 1864	Not stated	$4,190 00
David King	July 5, 1864	do	1,204 83
T. Adams	Apr. 5, 1865	do	93,760 00
Moore and Boice	Apr. 25, 1865	do	24,559 06
W. S. Grant	May 17, 1865	do	41,530 00
Charles Reeder	May 22, 1865	do	3,054 59
Lester and Redington	May 29, 1865	do	1,918 43
Total from July 1, 1864, to June 30, 1865			170,216 91
P. A. Brinsmade	Jan. 9, 1866	Not stated	451 55
H. Savage	Jan. 26, 1866	do	21,625 00
S. A. Morse	Mar. 2, 1866	do	2,237 50
Total from July 1, 1865, to June 30, 1866			24,314 05
T. J. D. Fuller, (attorney)	July 24, 1866	Not stated	6,501 00
R. M. Blackburn and others	July 25, 1866	do	9,731 75
J. B. Corey and others	July 25, 1866	do	12,969 25
A. Brown	July 26, 1866	do	14,100 00
A. Cross	July 26, 1866	For certain rents	43,607 63
E. L. Norfolk	July 26, 1866	Not stated	10,371 90
D. Wormer	July 26, 1866	do	538 00
J. Shaughan, deceased	July 26, 1866	do	1,096 00
J. W. Parrish	July 27, 1866	do	5,790 00
A, Kelsey	July 28, 1866	do	4,000 00
J. W. Powell	July 28, 1866	do	344 74
D. B. Martin	July 31, 1866	do	2,000 00
H. McKee and others	July 31, 1866	do	1,500 00
J. Gould and others	Aug. 8, 1866	do	2,000 60
B. Riley, deceased	Aug. 8, 1866	do	4,425 52
Elizabeth Poucher	Aug. 8, 1866	do	800 00
C. H. Adams	Aug. 8, 1866	do	3,437 04
H. Graham	Aug. 8, 1866	do	1,336 50
T. Donahue	Mar. 5, 1867	For shoeing public horses	306 25
F. J. Brooke	Mar. 19, 1867	For medicines seized by United States	2,008 72
T. E. Sickles	Mar. 22, 1867	Not stated	8,126 60
J. W. Parrish *et al*	Apr. 11, 1867	do	11,230 50
T. Smith	May 1, 1867	do	2,344 50
J. R. Curtis	May 2, 1867	do	2,345 90
G. W. Lane	May 11, 1867	do	31,626 40
Total from July 1, 1866, to June 30, 1867			182,538 20
D. H. Burr	July 10, 1867	Not stated	3,310 00
William Douglass and others	July 24, 1867	do	4,488 92
C. F. Robertson, deceased	July 30, 1867	do	750 00
F. A. Gibbons and F. H. Kelley	Aug. 6, 1867	do	22,414 00
J. Nock	Aug. 6, 1867	do	13,725 67
S. Norris	Aug. 7, 1867	do	69,900 00
J. Nock	Aug. 10, 1867	do	4,700 33
J. Chollar	Aug. 12, 1867	For additional expense incurred in delivering horses to United States at Washington, D. C., instead of at Perryville, Maryland, as per agreement	600 00
J. C. Fremont for use of J. S. Jackson and H. S. Munro	Aug. 16, 1867	Not stated	13,333 33
D. C. Crowell	Sept. 25, 1867	do	15,051 70
A. J. Richardson	Sept. 25, 1867	do	43,735 00
S. B. Smith	Sept. 28, 1867	do	100,000 00
B. F. Akers	Dec. 11, 1867	do	13,021 00
D. A. Bogert	Mar. 25, 1868	do	3,717 84
A. K. Schultz and A. W. Markley	Apr. 13, 1868	do	15,609 01
P. Conrad	Apr. 22, 1868	do	2,000 00
D. D. Baker *et al*	Apr. 24, 1868	do	13,000 00
J. H. Clark & Co	Apr. 27, 1868	do	2,550 00
Brandies & Crawford	Apr. 30, 1868	do	29,420 25
L. B. Pratt	May 5, 1868	do	35,700 00
Allen & Hammond	May 23, 1868	do	1,455 40
George Fordice	May 23, 1868	do	2,390 10
Reuben J. Ragan	May 23, 1868	do	367 72
Harlan Carter	May 23, 1868	do	183 86
James M. McNey	May 23, 1868	do	2,903 45
Giles M. Goss	May 23, 1868	do	314 10
William C. Holmes	May 23, 1868	do	858 06
John J. Cooper	May 23, 1868	do	2,528 08
William L. Farron	May 23, 1868	do	1,378 95
Lawrence P. Ritchey	May 23, 1868	do	1,348 31

Payment of judgments, &c.—Continued.

To whom paid.	Date.	Nature of claim.	Amount.
John B. Cox, deceased	May 23, 1868	Not stated	$1, 348 31
Abram M. Garshevileo	May 23, 1868	do	229 83
Walter M. Evans	May 23, 1868	do	451 99
John A. Bradshaw	May 23, 1868	do	206 85
Robert M. Patterson	May 25, 1868	do	206 55
Isaiah Hornaday	May 25, 1868	do	214 51
Jesse Pugh	May 25, 1868	do	222 17
Vincent Miller	May 25, 1868	do	107 25
George W. Maxfield	May 25, 1868	do	191 52
Milton Pouder	May 25, 1868	do	45 97
James Cook	June 8, 1868	do	750 76
B. F. Akers	June 10, 1868	do	467 32
Livingston, Bell & Co	June 24, 1868	do	7, 293 34
G. E. Winter, deceased	June 25, 1868	do	1, 703 00
Total from July 1, 1867, to June 30, 1868			434, 194 45
G. C. Bestor	July 8, 1868	Not stated	8, 000 00
F. A. Gibbon & F. H. Kelley	July 9, 1868	do	3, 202 00
J. A. Wills, Charles A. Stetson & Henry A. Wills	July 13, 1868	do	12, 666 64
T. J. D. Fuller for Jonah D. Hoover and his wife, Anna P. Hoover	July 15, 1868	do	1, 096 18
J. J. Fain	Aug. 4, 1868	Net proceeds three bales of cotton	1, 077 60
J. Baker and others	Aug. 4, 1868	Not stated	5, 062 50
G. Caleb	Aug. 8, 1868	do	620 83
J. Nock	Aug. 11, 1868	do	9, 000 00
S. Stevens	Aug. 24, 1868	do	61, 577 83
J. M. Ashfield	Sept. 8, 1868	Twenty per cent. on his salary from January 7, 1866, to March 2, 1867	145 10
J. Stone	Sept. 8, 1868	Twenty per cent. on his salary from June 30, 1866, to March 2, 1867	120 00
J. Nokes	Sept. 8, 1868	Twenty per cent. on his salary from July 1, 1866, to March 2, 1867	181 13
C. L. Allsteadt	Sept. 12, 1868	Not stated	261 52
P. Fuller	Sept. 15, 1868	do	27, 750 15
W. D. Mann	Sept. 15, 1868	do	13, 975 00
J. O. P. Burnside	Sept. 17, 1868	do	1, 499 79
D. G. Mallory	Sept. 21, 1868	Twenty per cent. on his salary from June 30, 1866, to March 2, 1867	225 68
G. W. Johnson	Nov. 17, 1868	Not stated	49, 171 16
S. P. Brady, deceased	Feb. 26, 1869	do	11, 942 46
B. Higden	Mar. 5, 1869	do	11, 112 33
E. M. Moore, deceased	Apr. 16, 1869	do	5, 000 00
C. Fowler	Apr. 24, 1869	do	27, 270 79
W. Clark	Apr. 26, 1869	do	8, 690 00
I. Warren	Apr. 28, 1869	do	1, 350 00
C. K. Garrison	Apr. 28, 1869	do	22, 400 00
J. H. Waters	Apr. 28, 1869	do	1, 200 00
J. E. Reeside	May 5, 1869	do	5, 464 00
L. D. Fuller & C. L. Hughes	May 10, 1869	do	15, 321 00
Dexter, Harrington & Co	May 15, 1869	do	6, 000 00
H. Jones	May 21, 1869	do	1, 363 72
S. Dakin, deceased, and others	May 28, 1869	For termination, by Secretary of Navy, of lease of the sectional dock at Mare Island, Bay of San Francisco, Cal.	59, 223 94
J. Lee	June 8, 1869	Not stated	6, 175 00
W. M. Lowry	June 11, 1869	Net proceeds of certain cotton	8, 720 86
J. A. Hayden	June 11, 1869	For certain cotton	50, 581 60
E. Hunt	June 14, 1869	For twenty bales of cotton	8, 720 00
G. C. Mason	June 29, 1869	Not stated	4, 000 00
Total from July 1, 1868, to June 30, 1869			450, 168 21

Statement exhibiting number and tonnage of sailing vessels, steam vessels, barges, and canal boats in each customs district of the United States, on 30th of June, 1869.

States.	Sailing vessels.		Steam vessels.		Barges.		Canal boats.		Total.	
	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.
Maine	2, 783	371, 412. 96	42	17, 975. 35					2, 825	389, 388. 31
New Hampshire	69	12, 331. 74	5	635. 46					74	12, 967. 20
Vermont	19	1, 019. 04	7	4, 502. 01			4	275. 75	30	5, 796. 80
Massachusetts	2, 916	499, 211. 43	89	35, 429. 92					3, 005	534, 641. 35
Rhode Island	185	18, 103. 89	31	26, 898. 97					216	45, 002. 86
Connecticut	673	51, 996. 49	60	31, 757. 75	1	148. 50	4	435. 55	738	84, 338. 29
New York	3, 330	705, 418. 58	931	403, 467. 39	340	62, 401. 16	2, 947	288, 426. 53	7, 554	1, 459, 713. 66
New Jersey	778	53, 067. 96	69	17, 501. 75	72	11, 290. 36	64	6, 348. 54	983	88, 208. 61
Pennsylvania	716	121, 327. 13	391	85, 922. 65	292	41, 888. 96	520	52, 603. 25	1, 919	301, 741. 99
Delaware	161	10, 986. 29	23	7, 198. 14	7	569. 85	1	102. 67	192	18, 856. 95
Maryland	1, 568	90, 736. 78	106	37, 753. 50	17	1, 942. 59	31	1, 784. 58	1, 722	132, 217. 45
District of Columbia	102	4, 834. 37	21	3, 624. 71	18	910. 57	272	17, 632. 77	413	27, 002. 42
Virginia	798	18, 467. 18	60	5, 911. 18	30	3, 327. 65	23	1, 727. 73	911	29, 433. 74
North Carolina	278	11, 948. 42	23	3, 117. 33			3	87. 61	304	15. 153. 36
South Carolina	179	10, 766. 83	26	4, 778. 60					205	15, 545. 43
Georgia	118	24, 258. 59	30	4, 987. 99					148	29, 246. 58
Florida	226	13, 770. 08	26	3, 525. 74					252	17, 295. 82
Alabama	92	8, 353. 46	60	14, 822. 41	90	4, 251. 82			242	27, 427. 69
Mississippi	56	1, 105. 67	15	1, 357. 28	4	126. 80			75	2, 589. 75
Louisiana	450	37, 473. 35	237	65, 892. 39	27	2, 743. 68			714	106, 109. 52
Texas	224	7, 911. 83	30	8, 363. 81	22	2, 479. 01			276	18, 754. 65
Tennessee			51	11, 397. 73					51	11, 397. 73
Kentucky			50	16, 827. 98	2	1, 818. 40			52	18, 646. 38
Missouri			183	75, 987. 36	86	28, 712. 17			269	104, 699. 53
Iowa			28	2, 905. 53	30	1, 919. 62			58	4, 825. 15
Minnesota			58	9, 579. 66	80	8, 736. 50			138	18, 316. 16
Wisconsin	195	27, 136. 43	36	12, 453. 31					231	39, 589. 74
Illinois	361	70, 869. 48	149	24, 616. 55	112	12, 337. 69	220	20, 204. 24	842	128, 027. 96
Indiana			34	5, 148. 26					34	5, 148. 26
Michigan	427	47, 412. 19	243	44, 987. 63	75	17, 351. 41	1	108. 88	746	109, 860. 11
Ohio	309	52, 001. 17	192	50, 917. 47	56	12, 430. 27	588	30, 404. 90	1, 145	145, 753. 81
West Virginia			67	11, 821. 50	9	547, 89			76	12, 369. 39
California	715	104, 243. 00	117	39, 370. 59	45	5, 162. 22			877	148, 775. 81
Oregon	28	1, 144. 94	37	9, 826. 56					65	10, 971. 50
Washington Territory	84	22, 462. 26	19	2, 304. 22	2	60. 82			105	24, 827. 30
Total	17, 840	2, 399, 971. 54	3, 546	1, 103, 568. 38	1, 423	220, 957. 84	4, 678	420, 143. 00	27, 487	4, 144, 640. 76

SUMMARY.

The Atlantic and Gulf coasts	15, 011	1, 991, 766. 49	1, 709	634, 322. 56	604	88, 527. 07	2, 018	191, 181. 92	19, 342	2, 905, 798. 04
The Pacific coast	827	127, 850. 20	173	51, 501. 37	47	5, 223. 04			1, 047	184, 574. 61
The northern lakes	1, 752	277, 892. 66	636	146, 236. 57	103	22, 072. 45	2, 384	215, 164. 91	4, 875	661, 366. 59
The western rivers	250	2, 462. 19	1, 028	271, 507. 88	669	105, 135. 28	276	13, 796. 17	2, 223	392, 901. 52
	17, 840	2, 399, 971. 54	3, 546	1, 103, 568. 38	1, 423	220, 957. 84	4, 678	420, 143. 00	27, 487	4, 144, 640. 76

Statement exhibiting the number and tonnage of registered, enrolled, and licensed vessels in the United States, on the 30th of June, 1869.

States.	Registered.		Enrolled.		Licensed under twenty tons.		Total.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Maine	496	232, 667. 30	1, 835	150. 519. 42	494	6, 201. 59	2, 825	389, 388. 31
New Hampshire	16	9, 701. 86	44	3, 131. 38	14	133. 96	74	12, 967. 20
Vermont			28	5, 772. 94	2	23. 86	30	5, 796. 80
Massachusetts	818	362, 426. 79	1, 876	168, 544. 07	311	3, 670. 49	3, 005	534, 641. 35
Rhode Island	21	5, 705. 80	143	38, 673. 16	52	623. 90	216	45, 002. 86
Connecticut	57	11, 977. 05	498	69, 615. 30	180	2, 152. 86	738	84, 338. 29
New York	942	654, 430. 82	5, 992	798, 023. 49	620	7, 259. 35	7, 554	1, 459, 713. 66
New Jersey	25	3, 121. 20	715	82, 285. 52	243	2, 801. 89	983	88, 208. 61
Pennsylvania	136	55, 832. 74	1, 656	244, 421. 91	127	1, 487. 34	1, 919	301, 741. 99
Delaware	9	2, 147. 27	151	16, 327. 11	32	382, 57	192	18, 856. 95
Maryland	95	35, 860. 12	1, 145	90, 237. 94	482	6, 119. 39	1, 722	132, 217. 45
District of Columbia	40	4, 201. 27	333	22, 366. 45	40	434. 70	413	27, 002. 42
Virginia	56	7, 108. 17	343	17, 159. 88	512	5, 165. 69	911	29, 433. 74
North Carolina	49	9, 182. 17	68	3, 891. 20	187	2, 079. 99	304	15, 153. 36
South Carolina	38	9, 676. 34	76	4, 905. 30	91	963. 79	205	15, 545. 43
Georgia	78	20, 946. 99	55	8, 137. 47	15	162. 12	148	29, 246. 58
Florida	72	9, 438. 78	59	6, 736. 28	121	1, 120. 76	252	17, 295. 82
Alabama	23	7, 440. 95	154	19, 369. 11	65	617. 63	242	27, 427. 69
Mississippi			37	2, 110. 00	38	479. 75	75	2, 589. 75
Louisiana	84	38, 160. 27	363	65, 289. 79	267	2, 659. 46	714	106, 109. 52
Texas	22	5, 371. 01	94	10, 661. 54	160	2, 722. 10	276	18, 754. 65
Tennessee			51	11, 397. 73			51	11, 397. 73
Kentucky			52	18, 646. 38			52	18, 646. 38
Missouri			269	104, 699. 53			269	104, 699. 53
Iowa			57	4, 812. 90	1	12. 25	58	4, 825. 15
Minnesota			138	18, 316. 16			138	18, 316. 16
Wisconsin			231	39, 589. 74			231	39, 589. 74
Illinois	8	2, 079. 66	808	125, 612. 30	26	336. 00	842	128, 027. 96
Indiana			34	5, 148. 26			34	5, 148. 26
Michigan	3	474. 29	617	107, 773. 79	126	1, 612. 03	746	109, 860. 11
Ohio	1	43. 98	1, 090	145, 012. 28	54	697. 55	1, 145	145, 753. 81
West Virginia			69	12, 290. 61	7	78. 78	76	12, 369. 39
California	135	69, 112. 73	566	77, 390. 90	176	2, 272. 18	877	148, 775. 81
Oregon	4	1, 300. 82	46	9, 514. 66	15	156. 02	65	10, 971. 50
Washington Territory	42	7, 429. 01	46	17, 228. 88	17	149. 31	105	24, 827. 30
Total	3, 272	1, 565, 837. 39	19, 739	2, 526, 226. 06	4, 466	52, 577. 31	27, 487	4, 144, 640. 76

SUMMARY.

The Atlantic and Gulf coasts	3, 077	1, 485, 090. 58	12, 712	1, 419, 953. 82	4, 010	45, 727. 05	19, 342	2, 905, 798. 04
The northern lakes	14	2, 904. 25	4, 628	619, 889. 35	233	2, 972. 99	4, 875	661, 366. 59
The Pacific coast	181	77, 842. 56	658	104, 134. 44	208	2, 577. 51	1, 047	184, 574. 61
The western rivers			1, 741	346, 035. 77	15	207, 61	2, 223	392, 901. 52
Total	3, 272	1, 565, 837. 39	19, 739	2, 526, 226. 06	4, 466	52, 577. 31	27, 487	4, 144, 640. 76

REPORT OF THE SOLICITOR OF THE TREASURY.

REPORT

OF

THE SOLICITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Solicitor's Office, November 1, 1869.

SIR: I have the honor to transmit herewith six tabular statements exhibiting the amount, character, and results of the litigation under the direction of this office, for the fiscal year ending June 30, 1869, so far as the same are shown by the reports received from the United States attorneys for the several districts. These tables embrace, respectively—

1. Suits on transcripts of accounts of defaulting public officers, adjusted by the accounting officers of the Treasury Department.
2. Suits for the recovery of fines, penalties, and forfeitures under the customs revenue and navigation laws.
3. Suits on custom-house bonds.
4. Suits against collectors of customs and other agents of the government for refund of duties and acts done in the line of their official duty.
5. Suits in which the United States was interested, not embraced in the foregoing classification.
6. A general summary or abstract hereto appended of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was 2,169, of which—

37 were of class 1, for the recovery of	$2,047,027 02
491 were of class 2, for the recovery of	627,654 65
1,073 were of class 3, for the recovery of	5,987,046 42
316 were of class 4.	
252 were of class 5, for the recovery of	1,425,618 89
Making a total sued for, as reported, of	10,087,346 98

Of the whole number of suits brought 659 were disposed of within the year, as follows, to wit: 342 were decided in favor of the United States; 22 were adversely decided; 292 were settled and dismissed. In three, penalties were remitted by the Secretary of the Treasury, leaving 1,510 still pending. Of those pending at the commencement of the year, 191 were decided for the United States, 54 were decided adversely, and 427 were settled and dismissed. The entire number of suits decided or otherwise disposed of during the year was 1,333; the whole amount for which judgments were obtained, exclusive of decrees *in rem*, was $332,833 85, and the entire amount collected from all sources was $719,795 24.

Statistical summary of business arising from suits in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June 30, 1869.

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1869.												
	Suits on treasury transcripts.		Fines, penalties, and forfeitures under the customs revenue laws, &c.		Suits on custom-house bonds.		Suits against collectors of customs and agents or officers of the United States.		Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgments in favor of the United States.	Total amount reported collected.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount	No.	Amount.			
Maine			18	$250,000 00							$250,000 00	$9,610 00	$6,379 08
New Hampshire	1	$3,313 51	1						1		3,313 51		500 00
Vermont			23									2,600 00	
Massachusetts			15	1,400 00	2	$4,610 00	3		23	$460,047 48	466,047 48		5,784 57
Connecticut													
Rhode Island			1	30,000 00	2	9,149 00			1	2,000 00	41,149 00		5,000 00
New York, northern district	1	18,933 98	23	78,225 98			1		14	53,882 12	151,042 08	2,252 20	7,035 42
New York, eastern district			65	13,890 67	218	64,257 77			2	16,000 00	94,148 44		2,804 32
New York, southern district	1	91,508 88	66	54,700 00	783	5,397,621 83	311		38	561,817 00	6,105,647 71		72,043 35
New Jersey			1										
Pennsylvania, eastern district	2	143,108 07	3	500 00					3	7,778 69	151,386 76		
Pennsylvania, western district	1	59,988 35	1	100 00					1	197 00	60,285 35	100 00	60,088 35
Delaware									3	24,323 75	24,323 75		
Maryland			3						1			1,300 00	
District of Columbia	4	101,528 63									101,528 63	5,783 55	
Virginia	4	303,425 98									303,425 98		50,000 00
West Virginia	1	1,068 48							1	1,000 00	2,068 48	1,000 00	1,026 95
North Carolina									4			300 00	
South Carolina			2	50,000 00					2	100 00	50,100 00	1,000 00	
Georgia, northern district													
Georgia, southern district									1	5,000 00	5,000 00		
Florida, northern district			4	50 00					2	605 82	655 82		
Florida, southern district			1										
Alabama, northern district	1	727 61									727 61		
Alabama, middle district													
Alabama, southern district	1	18,225 35	3	1,100 00							19,325 35		
Louisiana	9	1,040,895 15	12	500 00	7	328,695 00			2	200,000 00	1,570,090 15		

Mississippi, northern district	1	61, 518 19									61, 518 19		
Mississippi, southern district	1	2, 046 31									2, 046 31		
Texas, eastern district			1	500 00	37	133, 956 60			2	1, 500 00	135, 956 60		
Texas, western district													
Arkansas, eastern district			2	2, 000 00							2, 000 00		
Arkansas, western district									10			500 00	
Missouri, eastern district	2	9, 079 20	3	250 00					2	3, 954 20	13, 283 40	150 00	50 00
Missouri, western district									12	8, 250 00	8, 250 00	6, 400 00	4, 241 52
Tennessee, eastern district													
Tennessee, middle district													
Tennessee, western district									3				
Kentucky			6						4			200 00	55 00
Ohio, northern district			5	100 00					10	5, 710 07	5, 810 07	2, 040 00	3, 239 13
Ohio, southern district	1	58, 336 93	30	4, 180 00					8	8, 000 00	70, 516 93	6, 122 88	1, 669 13
Indiana	1	16, 813 85	2						15	9, 400 00	26, 213 85	35 00	
Illinois, northern district			11	3, 050 00					1	15, 000 00	18, 050 00	3, 000 00	3, 000 00
Illinois, southern district	1	46, 955 93									46, 955 93		
Michigan, eastern district			150	99, 870 00	9	24, 333 00			25	13, 672 76	137, 875 76	21, 436 42	23, 702 67
Michigan, western district									1			100 00	100 00
Wisconsin			8						6	6, 080 00	6, 080 00		3, 030 98
Iowa									1	500 00	500 00	500 00	
Minnesota									1	5, 000 00	5, 000 00		
Kansas	2	50, 863 50							43	8, 300 00	59, 163 50	7, 590 00	20 00
California	1	10, 689 12	28	500 00	15	24, 433 22	1		6	7, 500 00	43, 122 34		78, 314 64
Oregon			1	3, 500 00							3, 500 00		
Nevada													
Nebraska													
Washington Territory									2			50 00	50 00
New Mexico													
Dakota									1				223 35
Idaho													
Colorado	1	8, 000 00									8, 000 00		
Arizona													
Montana													
Total	37	2, 047, 027 02	491	627, 654 65	1073	5, 987, 046 42	316		252	1, 425, 618 89	10, 037, 346 98	72, 070 05	328, 358 46

Statistical summary of business arising from suits in which the United States is a party, &c.—Continued.

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1869.						IN SUITS BROUGHT PRIOR THERETO.					Whole number of judgments returned in favor of the United States during the year.	Total of suits disposed of.	Whole amount of judgments rendered in favor of the United States during the fiscal year ending June 30, 1869.	Whole amount of collections from all sources during the fiscal year ending June 30, 1869.
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits commenced.	Amount of judgments reported in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Amount reported collected in all old suits this year.				
Maine	3				15	18	$3,387 07	10	13	11	$29,578 96	13	37	$12,997 07	$35,958 04
New Hampshire			1		2	3	200 00	2	2		800 00	2	5	200 00	1,300 00
Vermont	11		2		10	23		14	1	5	13,952 08	25	33	2,600 00	13,952 08
Massachusetts	8		2		33	43		3		2	13,775 73	11	13		19,560 30
Connecticut									4				4		
Rhode Island			2		2	4		2		2	5,442 88	2	6		10,442 88
New York, northern district	16		8		15	39	13,502 20	19	3	16	4,252 00	35	62	15,754 40	11,287 42
New York, eastern district	21		2		262	285	20,000 00	1		2		22	26	20,000 00	2,804 32
New York, southern district	38		230	2	929	1,199		6		324	114,144 69	44	600		186,188 04
New Jersey					1	1									
Pennsylvania, eastern district			2		6	8							2		
Pennsylvania, western district	1		1		1	3	300 00	1				2	3	400 00	60,088 35
Delaware					3	3									
Maryland	4					4				1	219 80	4	5	1,300 00	219 80
District of Columbia		1			3	4	11,432	3		1		3	5	17,215 55	
Virginia		1			3	4				1	1,500 00		2		51,500 00
West Virginia	1				1	2						1	1	1,000 00	1,026 95
North Carolina	4					4				1	1,220 33	4	5	300 00	1,220 33
South Carolina	2	1			1	4	20,145 85	1		1	14,021 19	3	5	21,145 85	14,021 19
Georgia, northern district															
Georgia, southern district	1					1			2	2		1	5		
Florida, northern district			1		5	6							1		
Florida, southern district		1				1							1		
Alabama, northern district					1	1									
Alabama, middle district															
Alabama, southern district					4	4					1,914 00				1,914 00
Louisiana	4	1			25	30	54,240 20	30		3	5,922 70	34	38	54,240 20	5,922 70
Mississippi, northern district					1	1		1			5,546 35	1	1		5,546 35
Mississippi, southern district					1	1	750 00	2	2			2	4	750 00	
Texas, eastern district		1			39	40	1,283 00	2	9			2	12	1,283 00	
Texas, western district															
Arkansas, eastern district					2	2									

Arkansas, western district	3	1	2		4	10	26,700 00	7			952 30	10	13	27,200 00	952 30
Missouri, eastern district	2	1			4	7	11,500 00	3		1	1,547 25	5	7	11,650 00	1,597 25
Missouri, western district	6		4		2	12	3,300 00	6				12	16	9,700 00	4,241 52
Tennessee, eastern district															
Tennessee, middle district							4,781 05	4		1	281 05	4	5	4,781 05	281 05
Tennessee, western district					3	3		16				16	16		
Kentucky	4				6	10	1,050 00	2		4	11,375 09	6	10	1,250 00	11,430 09
Ohio, northern district	7		6		2	15	4,000 00	1			2,650 00	8	14	6,040 00	5,889 13
Ohio, southern district	19	5	1		14	39	1,590 00	6	8			25	39	7,712 88	1,669 13
Indiana	1		9		8	18	200 00	3	2		200 00	4	15	235 00	200 00
Illinois, northern district	5		1		6	12	150 00	2		5		7	13	3,150 00	3,000 00
Illinois, southern district					1	1	1,000 00			5	768 46		5	1,000 00	768 46
Michigan, eastern district	105	6	10		63	184	5,863 00	25	3	4	11,873 78	130	153	27,301 42	35,576 45
Michigan, western district	1					1	550 00	4			4,723 00	5	5	650 00	4,823 00
Wisconsin	2	3		1	8	14	16,543 04	3	2		10,426 43	5	11	16,543 04	13,457 41
Iowa	1					1					11,057 32	1	1	500 00	11,057 32
Minnesota					1	1					1,670 51				1,670 51
Kansas	39		5		1	45	2,000 00	2		1	8,869 79	41	47	9,590 00	8,889 79
California	30		3		18	51	34,246 14	2	3	33	97,868 69	32	71	34,246 14	176,183 33
Oregon					1	1	4,500 00	1		1	6,134 50	1	2	4,500 00	6,134 50
Nevada															
Nebraska															
Washington Territory	2					2		2			615 00	4	4	50 00	665 00
New Mexico															
Dakota	1					1		1			450 00	2	2		673 35
Idaho															
Colorado					1	1									
Arizona															
Montana															
Total	342	22	292	3	1,510	2,169	260,763 80	191	54	427	391,436 78	533	1,333	332,833 85	719,795 24

The following tables exhibit a comparative view of the litigation of the last year and the next preceding one:

In suits commenced during the fiscal years ending June 30, 1868, *and June* 30, 1869.

Date.	Aggregate sued for.	Aggregate in judgment for the United States.	Collected.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Remitted.	Pending.	Total number of suits brought.
June 30, 1868.....	$10, 970, 147 59	$345, 740 67	$449, 608 44	417	40	193	19	1, 335	2, 004
June 30, 1869.....	10, 087, 346 98	72, 070 05	328, 358 46	342	22	292	3	1, 510	2, 169

In suits commenced prior to the fiscal years ending June 30, 1868, *and June* 30, 1869.

Date.	Aggregate of judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled and dismissed.	Collections in old suits.	Total number of suits disposed of.	Whole number of judgments in favor of the U. S.	Whole amount of judgments.	Whole amount collected.
June 30, 1868	$128, 130 69	130	48	238	$194, 908 98	1, 085	547	$473, 871 36	$644, 517 42
June 30, 1869.	260, 763 80	191	54	427	391, 436 78	1, 333	533	332, 833 85	719, 795 24

I am, very respectfully,

E. C. BANFIELD,
Solicitor of the Treasury.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury.

REPORT OF DEPUTY SPECIAL COMMISSIONER OF REVENUE.

REPORT

OF THE

DEPUTY SPECIAL COMMISSIONER OF THE REVENUE,

IN CHARGE OF THE BUREAU OF STATISTICS.

TREASURY DEPARTMENT,
Bureau of Statistics, October 13, 1869.

SIR: I have the honor to report as follows concerning the operations of this bureau during the fiscal year ending June 30, 1869.

The work of the office during the past year has been almost entirely confined to the accounts of commerce and navigation. On assuming charge of the bureau in January last, I found a portion of the clerical force employed in the preparation of certain statements relating to population, transportation, and manufacturing industry. Upon examining the condition of this work, I soon became satisfied that the results which would be reached by the method undertaken, in each and every case, would be so partial and fragmentary as to be of the least possible statistical value; while the publication of even what had been obtained would only make more painfully apparent the failure to extend the investigations of the bureau in these several directions. I accordingly put a stop to the work, and distributed the force employed, among the other divisions of the bureau, by which means it became possible to undertake certain new commercial accounts of real statistical importance, for which no time had previously been found, and also to effect a considerable reduction in the number of persons employed, even prior to the general reduction effected in the department. The action thus taken may, perhaps, require additional explanation.

The act approved July 28, 1866, makes it the duty of the head of this bureau to "Collect, digest, and arrange for the use of Congress statistics of the manufactures of the United States, their localities, sources of raw materials, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity." This duty, however, I have judged to be dependent upon circumstances, and the law to be, to a considerable extent, permissive rather than mandatory. I cannot think that it was intended that the director of the bureau, or the officer who, by the act of July 20, 1868, succeeds to the charge, should persist in efforts to secure such statistics after it had been fully proved that the absence of any legal right to exact information, and the general temper of the corporations and individuals who are expected voluntarily to furnish the material of such statistics, render it impossible to secure results worthy of publication. This latter condition I found so distinctly existing as to justify the temporary cessation of efforts to accomplish the intention of Congress in this respect. So little had the conduct of the bureau commanded the confidence of the business community generally, that not seven per cent.

in number, nor probably one per cent. if capital and production were counted, of the manufacturers of the country made any response to the calls for information by which it was intended to enumerate the industry of the country in anticipation of the ninth census. Under these circumstances, to persist in the effort was so manifestly a waste of public money, that no hesitation was felt in discontinuing every enterprise of this nature.

I beg to say, however, that this failure to realize the object of the act of July 28, ought not to be considered as conclusive in regard to the practicability of collecting, periodically, statistics of the highest possible value, in regard to industry, population, and social condition, in this country. The unfortunate result of the first enterprise of this nature does not discredit the possibility of success upon better methods and under more favorable conditions.

I enter thus fully into an explanation which is of a somewhat delicate nature, feeling that it is highly important that this temporary withdrawal from the wide statistical field, opened by the act of July 28, should not be construed as a permanent abandonment of an enterprise having so much promise for the scholarship and statesmanship of the country, notwithstanding that the peculiarities of our political organization, which vest the control of so many matters which are the subjects of statistical inquiry in the several States, involve the collection of social, industrial, and miscellaneous statistics with us in many difficulties which are not encountered in other countries. It would surely not be wise nor brave to conclude that the department of social and industrial knowledge is hopelessly closed in the United States, on account of a single failure occurring under conditions certainly not fortunate. I fully believe that it will yet be possible, with cautious and judicious treatment, to realize, little by little, the objects of the statistical law of 1866. The reason for refraining from any new effort in this direction during the year closed, was twofold:

First. It was thought desirable to allow the public to forget, as far as possible, the failures that had taken place, before beginning any new enterprise of the same character, which, however just the methods pursued, might be hindered, or fail, simply by reason of prejudices derived from previous attempts. It was believed that, by concentrating the entire force of the bureau, and directing it to the one end of making the statistics of trade and navigation, where the powers of the bureau to exact information are ample, more complete, accurate, and prompt in publication than they had ever been, the work of collecting general statistics might be resumed at a more propitious moment, not only without prejudice from previous efforts, but with a degree of public confidence which would materially assist the attainment of the important objects sought. It is an admitted principle that even the census of the country, notwithstanding the full legal powers with which the agents of the government are armed, inevitably depends for much of its value upon the public respect; and this condition has been formally recognized, both in this and in other countries, by appeals to the press and the clergy for their moral support. Much more must a statistical bureau, whose legal powers are necessarily imperfect, rely upon the moral support of the community, and cultivate the public confidence as a condition of success. It is believed that the improvement which has of late, by universal consent, been exhibited in the commercial statistics of the country has tended to secure this confidence; and that a continuance of the same methods will result in giving to the inquiries of the bureau such a degree of public

respect as will enable it to accomplish, by degrees, the important objects contemplated in its erection.

Secondly. The near approach of the census of 1870 made it undesirable on all accounts to undertake any considerable collection of industrial or social statistics. The extensive system of correspondence necessary to secure such results could hardly have been brought into working order before the occurrence of the census, which, with its full legal powers and its highly organized agencies, would cover the whole ground of such inquiries, and thus render the previous work of the bureau useless. Taking, however, the results of the census of 1870 as a basis, it might be possible for the Bureau of Statistics to carry forward these results, at least in the most important parts, from year to year, so as to avoid that painful hiatus which now occurs every decennial period, in the industrial and social knowledge of our country, owing to the rapid growth and extension of population and industry, rendering calculations upon averages and percentages almost useless for attaining the true condition of the country, as a whole or in any particular, at any given time, especially after the middle of the ten-years period.

It has been from this two-fold consideration that efforts for the collection of social, industrial, and miscellaneous statistics, authorized by the act of July 28, 1866, have been temporarily suspended.

That portion of the work of the bureau which, by the statistical law of February 10, 1820, is obligatory, namely, the compilation of the statistics of trade and navigation, has been carried on during the year, it is believed, with success. An examination of the records of the department, and of the published reports for a series of years, shows conclusively a marked increase in comprehensiveness and accuracy during the past three years over any former period, and in each one of those three years over the year preceding. The mere erection of the bureau had an undoubted and considerable effect in improving the statistics of trade and navigation. As a recognition of the importance of these inquiries, it had that effect upon collectors of customs and their subordinates; while, by providing for the organization of a force in the department itself, for that special and exclusive work, it was made certain that the returns from the custom-houses would be scrutinized and analyzed as they never had been, or would be without such an organization. The joint result of these two causes has been to draw a clear line between the early reports of commerce and navigation and those which are now issued, as regards completeness and correctness. So decided is this difference as almost to invalidate comparisons with preceding periods; but the material now furnished for statistical retrospect and comparison, as well as the information afforded as to the present condition of the trade of the country, approaches as near to perfect accuracy as the extent of the transactions will allow. It is believed that the annual tables of commerce and navigation for the year just closed, which will be submitted to you as the material for the annual report upon that subject, will bear any degree of fair and candid examination. The immense extent of the transactions at the port of New York, constituting four-sevenths of the entire foreign trade of the country, will justify me in alluding to the excellent organization of the statistical service at that custom-house, to which, as much as to any single cause, is due the increased accuracy of the commercial statistics of the country.

The monthly reports of the bureau, authorized by existing laws, have been continued through the year, though with a slight departure from the usual order. No report of the trade of the country was published during the year until the 22d of last March, owing to the change in the

direction of the bureau, and to the delays caused by the introduction of entirely new forms for many reports, beginning with the first of July, 1868. After the monthly reports for July, August, and September had been printed, it was found necessary, in order to bring the work more rapidly up to date, to issue the trade statements of October, November, and December, as one number, and of January, February, and March as another single number. By this means the arrears of the work were fully brought up before the close of the year, and the accounts of the trade of the month ending June 30 were sent to press before the 10th of August. The department of consular reports and of miscellaneous statistics, in these publications, has been continued, and special attention given to presenting in a brief form the most important and significant facts of the trade and industry of the nations with which the United States have the largest commercial relations.

The work of numbering the mercantile marine of the United States, which, by the act of July 28, 1866, was made the duty of the director of the Bureau of Statistics, has proceeded during the year, and the first annual list of vessels belonging to the United States, required by that act, has been published, while the second is approaching completion. The inauguration of such a system was inevitably attended with difficulties and delays, but is now in full and satisfactory operation, and hereafter it will be practicable to furnish the country with late and complete accounts of its mercantile marine. The institution of these inquiries has succeeded in clearing from the lists of vessels belonging to the United States, a vast amount of purely fictitious tonnage, which had been carried forward from year to year, notwithstanding the fact that thousands of the vessels which this tonnage originally represented had been meanwhile lost at sea, broken up, or sold abroad. The first result is to show an apparent diminution in the mercantile marine of the United States; but such a sifting of our tonnage statements was indispensable for obtaining anything like a correct view of the condition of the country in this particular, and to afford means for trustworthy comparisons in the future.

It becomes one of the most considerable duties of an office of this character to answer inquiries of a statistical nature from a vast number of sources. Such a work can never be properly represented by the mere statement of letters written and received. A portion of the force of the bureau has been engaged, with a good degree of regularity, in furnishing information asked by our diplomatic representatives abroad and by the representatives of foreign governments in the United States, by members of both houses of Congress and committees of the same, and by the press and the citizens of the country generally. It has been considered that, within the limits of the ability of the office, this work was eminently proper and desirable, and no pains have been spared to furnish promptly and fully the information sought, whenever it was within the range of the inquiries of the bureau. In all cases the assistance which the office was thus enabled to afford has been cordially recognized and acknowledged.

Very respectfully, your obedient servant,

FRANCIS A. WALKER,

Deputy Special Commissioner of the Revenue, in charge.

Hon. GEORGE S. BOUTWELL,

Secretary of the Treasury.

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

MINT OF THE UNITED STATES,
Philadelphia, September 27, 1869.

SIR: I have the honor to submit the following report of the operations of the Mint and branches for the fiscal year ending June 30, 1869.

The deposits of bullion at the Mint and branches during the fiscal year were as follows:

Gold, $31,463,249 76; silver, $1,790,453 49; total, $33,253,703 25. From this total a deduction must be made for the bullion re-deposited, or bars made at one branch of the Mint and re-deposited in another for coinage. Deducting the re-deposits, the amount will be $32,940,258.

The coinage for the same period was as follows: Gold coin, pieces, 1,181,302; value, $21,828,637 50; unparted and fine gold bars, $10,199,328 53; silver coin, pieces, 1,702,616; value, $840,746 50; silver bars, $734,190 67; nickel, copper, and bronze coinage, pieces, 33,782,750; value, $1,279,055.

Total number of pieces struck, 36,666,668; total value of coinage, $34,881,958 20.

The distribution of the bullion received at the Mint and branches was as follows:

At Philadelphia, gold deposited $3,681,960 34; gold coined, $3,178,637 50; fine gold bars, $130,141 91; silver deposited and purchased, $503,840 89; silver coined, $434,746 50; silver bars, $92,090 12; nickel, copper, and bronze coinage, value, $1,279,055. Total deposits of gold and silver, $4,185,801 23; total coinage, $5,114,671 03; total number of pieces, 34,660,168.

At the branch mint, San Francisco, the gold deposits were $17,717,393 81; gold coined, $18,650,000; silver deposits and purchases, $352,344 74; silver coined, $406,000. Total deposits and purchases, $18,069,738 55; total coinage, $19,056,000; total number of pieces, 2,006,500.

The assay office in New York received during the year in gold bullion $9,265,168 83; silver bullion, including purchases, $879,439 23. Total value received, $10,144,608 06; number of fine gold bars stamped, 6,721; value, $9,221,914 30; silver bars, 5,764; value, $642,100 55; total value of gold and silver bars stamped, $9,864,014 85.

At the branch mint, Denver, Colorado, the deposits for unparted bars were, gold, $795,566 38; silver, $54,828 63; total deposits, $850,395 01. The deposits at this branch for the fiscal year ending June 30, 1868, were $363,017 78; showing an increase of $487,377 23.

Prior to and since the recent act of Congress changing this branch from a mint to an assay office, it has been engaged in melting, assaying and stamping gold and silver bullion, returning the same to the depositors in the form of unparted bars, bearing the government stamp of

weight and fineness. As an assay office it will meet all the demands of the miner, and promote as effectually the mining interests of the region as a mint for coinage could possibly do. The policy of the government in relation to the development of the mineral wealth of our country should be liberal and generous. Every encouragement should be given, and aid afforded, to promote the discovery and increase the production of the precious metals.

But all this can be accomplished without the multiplication of branch mints. Assay offices, the assumption of the risk of transporting bullion from the place of deposit to the place of coinage, and paying for bullion deposited by specie drafts on the United States Treasurer in the Atlantic States, furnishing facilities for transportation, and multiplying railroads, are some of the means and appliances by which the government can unlock the untold wealth of our nation, stimulate our enterprise, and add to our national resources and greatness.

At the branch mint, Charlotte, North Carolina, the deposits have been very limited, but are increasing. It is now in operation as an assay office; deposits being received, assayed, and returned to depositors in the form of unparted bars.

The deposits for unparted bars were, gold, $3,160 40.

The branch mints at Dahlonega, Georgia, and at New Orleans, Louisiana, have not been in operation since the close of the rebellion. No necessity now exists for their continuance, either as assay offices or as branch mints.

My views on the subject of assay offices and the impolicy of multiplying branch mints have been often expressed in previous reports, and to those you are respectfully referred.

The remarks of my immediate predecessor on this subject, in his last annual report, I fully approve.

The branch mint at Carson City, Nevada, is rapidly approaching completion. The machinery is nearly all in place, and operations will soon be commenced. Orders were issued to complete and put in operation as promptly as possible the assay department. This will be done. The superintendent of this branch reports that they will be ready to open early in September; and this will probably be the case so far as the general operations are concerned; but the more complicated details in reference to the furnaces, assay apparatus, &c., will require some weeks longer. From the peculiar character of the bullion that will be deposited for fine bars or coinage, the operative officers of this branch should be practical, experienced and scientific men. The deposits will be generally of mixed bullion with a gold fineness of two and one-half to forty thousandths; silver, nine hundred and forty to nine hundred and sixty, and a small percentage of base metals, lead, &c. This bullion, whether deposited for fine bars or coinage, must be refined, or refined and parted, according to the condition of the deposit. It does not seem likely that much, if any, parting will be done at Carson. The bars of mixed bullion being officially stamped with both gold and silver proportions, will be as salable in that form as if they were parted. Quotations are constantly made in the London market of silver bars containing gold, and selling accordingly. The operations of this branch will, in all probability, culminate in commercial bars, as *coin* already abounds in that region so extensively that their papers express alarm as to the prospect of a redundancy. Practically it will be much more an assay office than a mint, and as such, fully meet the wants of the district. The power to make coin may be of occasional benefit; perhaps, in the future, of much advantage. Instructions relative to the transaction of business at the

branch mint at Carson, approved by the Secretary of the Treasury, have been prepared and forwarded to the superintendent of that branch. Under the supervision of skilled and experienced men, with an honest and energetic administration of its affairs, this branch may fully meet the expectations of its friends, and greatly promote the general prosperity of that interesting portion of our country.

I regret that I am not able to report progress in the erection of the new branch-mint building at San Francisco. It should be commenced at once, and prosecuted, without further delay, to final completion. In my report for 1866 in reference to this subject, I said: "I cannot too earnestly urge upon the government the importance of erecting a new mint building at San Francisco. The present building is not wholly unfitted for the large and increasing business of that branch mint, but unsafe and unworthy the great mineral wealth of the Pacific States. The appropriation made by Congress should be applied at once to the erection of a building, which, in architecture, size, capacity, machinery, and every useful and modern appliance, should be equal to the present and future of California." Time has strengthened my convictions of the importance of the improvement then suggested, and I repeat, unhesitatingly, the recommendation of 1866.

The redemption of the nickel-copper cents was continued during the fiscal year, payment being made therefor in the three and five cent nickel coins. The amount thus redeemed by exchange was, in pounds, 103,536; value $101,465 25. The redemption for the year ending June 30, 1868, was, in value, $260,482 04; a decrease of about one hundred and fifty per centum. This marked decrease indicates that the redundancy of these small coins has been greatly diminished; and that the amount now outstanding of the one and two cent pieces is but little, if any, in excess of the actual demand for them. Existing laws provide for the redemption of *three* and *five* cent nickel-copper coins. No consideration of public interest or private convenience demands the redemption of the bronze one and two cent pieces, or the substitution of a nickel one-cent piece of the bronze coin of that denomination.

I cannot concur in the recommendation of my predecessor for the reduction and redemption of the inferior coins by creating a fund for redemption out of the profits of such coinage heretofore paid into the Treasury of the United States. Existing laws meet every necessity for the redemption, by exchange, of the nickel-copper cent and of the three and five cent pieces when presented for redemption as directed by law. What advantage would, or could, accrue to the people or the government by a redemption of the inferior coins in the mode suggested? In the draught of the bill accompanying the recommendation it was provided "That the Secretary of the Treasury is hereby required to ascertain the amount which has been paid into the treasury by the Mint of the United States, beginning with the year 1857, as profits accruing from the coinage of nickel-copper and bronze pieces, which amount is hereby set apart and appropriated as a fund for the purpose hereinafter mentioned"—the redemption of such coins. Now, when it is known that the profits so paid into the treasury amount to four millions, two hundred and twenty-five thousand dollars; that the coins to be redeemed were issued for the convenience of the people, with no promise or proposal of redemption, (until the issue of the three and five cent coins)—that the public are satisfied with these coins—that they are constantly and freely circulating—that the redemption, in the manner proposed, would add nearly four millions to the public debt, the necessity

or advantage, public or private, of such redemption is not apparent; and the policy is of very doubtful propriety.

The net profits of the nickel-copper and bronze coinage, and paid into the treasury of the United States during the fiscal year were seven hundred and fifty thousand dollars. As required by law, the bronze and nickel-copper alloy of the minor coinage has been regularly assayed and reported by the assayer of the mint, and the legal proportion of the constituent metals found to have been properly maintained.

THE MINT'S OWN WORK.

The progress of events, and the corresponding addition of statutes, have resolved the work of the Mint into three kindred departments.

The business of one of these is to make an authoritative circulating medium on a large scale of dimension for commercial uses; serving also for the use of manufacturers.

This function is shared by the assay offices. It is to make *bars* of gold or silver, whether of fine or standard metal; and in those localities where *parting* of the mixed metals cannot be economically performed, to make unparted bars, of the natural proportions of fineness. These bars are made of convenient shapes and sizes, and are stamped with a suitable device of the United States government; and the weight, fineness, and value. They are used in the manufacture of gold and silver wares; and still more, to send abroad in payment of dues, or settlement of balances of trade. They answer this international purpose better than coin. Indeed, except for the limited wants of travelers, it is a mere waste of labor to coin money to be used for exportation. When commerce was comparatively a small affair, gold might be cut into bits to trade with; but in the immense growth of traffic among the nations, these small pieces are giving way to large bars.

For various reasons such bars are singularly exempt from deceptive arts. The known specific gravity of gold gives us an idea of what the *weight* should be, from the *size*. If the surface were tampered with, it could easily be noticed, and usually such bars, if held for sale, are in such hands as cannot be doubted. Moreover, the purchaser of a single piece, valued at several thousand dollars, will take more pains to be sure of its genuineness than he could take with a bag of pieces amounting to the same sum. Bars are safer from robbery than coins, for more than one reason, and, in fact, some silver cakes are sent to the Mint from the western mines so heavy that no two men would care to lift them. In such a shape, they can stand for their own security, and be carried as ordinary freight; which is the very reason they are made so.

Another function of the Mint, still more important in some respects, is to furnish a legal basis for the currency of the country. That legal basis, in its highest and most permanent sense, is *gold coin;* an unlimited legal tender, which does not promise to pay, but actually pays, is not a representative of property, but is property itself. It cannot satisfy hunger nor protect the human frame; but it will infallibly procure the means of doing so. It is not only a medium of exchange, but it has an intrinsic value, and is itself the standard of value; and, for the uses of money, it has and can have no rival or substitute. No country, not even the richest, need have a great deal of it. It is a scarce metal, and ought to be scarce; that is the very property which makes it fit for its purpose. No fact is more striking than that Great Britain, in some respects the wealthiest of all countries, transacts such an enormous amount of business with so little gold. It is pretty accurately ascertained, for example,

that in the city of London alone the annual summing up of receipts and payments amounts to not less than *fifty thousand millions* of dollars, while the whole gold currency of the United Kingdom does not exceed five hundred millions of dollars. This is easily understood. The accelerated progress of wealth and industry has called in the aid of paper money; the gold lies underneath it, and supports it, if it be kept within bounds; and then it is the old story of the same fifty-dollar note going around the village and paying everybody's debts, on the annual pay-day.

The crop of cotton or corn serves but one turn; the crop of gold turns over and over, and has no limit but that of slow wearing out.

The third employment of the Mint, not less important than the others, is that of supplying the *change*, which is used by everybody, rich and poor, in the traffic of every hour. Here, unfortunately, the disorder in the currency, introduced by our late intestine war, still continues. The printing press takes the place of the coining press; and gossamer paper triumphs over solid silver. Even the copper coin might have been supplanted by the paper issue, reaching down to a three-cent piece. From this depth we have partly rallied. Paper issues of a less denomination than ten cents have been recalled; and in their place we have three and five-cent coins. Now that a reaction has commenced, the question arises, can we not proceed to give the people silver currency? Every consideration of private convenience and economy, as also public policy and interest, require a speedy return to specie payments. The restoration of a silver currency "for change," in lieu of the postal or small note currency, would be an important adjuvant to a general resumption.

But while the law stands as it is, fixing the weight of silver coins at so high a figure, no man can forsee when we shall have the pleasure of paying and receiving silver. More than four years have passed since the great conflict was over, and still gold and silver are at a high premium; and for the past three years that premium has been at a tolerably steady rate, not diminishing as fast as could be wished. Indeed there are potent influences at work to keep it up. Some of these are, that our wealthy people either send their money abroad, or go abroad to spend it. If a spasm of love of country could only induce them for a short time to seek their luxuries in domestic manufactures, and cut down the extravagance of importation, we should soon be set upon our feet again, and have such a currency as is enjoyed by the other great nations of the earth. But extravagance of living, and excessive importations, are not the only reasons why the precious metals command a high premium to-day. There is no legitimate reason why the premium on gold should exceed ten per centum, nor why specie payments could not be safely resumed in three months from this date. The people have confidence in their government, and have patriotism enough to sustain and defend its credit. The promise of the nation to pay one dollar or one million dollars, apart from unwarranted and improper disturbing influences, in the estimation of all loyal and disinterested men, is equal in value to the gold or silver represented in such promise. The great financial evil of the hour—the principal disturbing element—the troubler of the nation and its finances, is the unprecedented and unprincipled stock and gold gambling in our large cities. Let that evil be abandoned or crushed out by proper legislation, and soon gold will cease to command a premium, and the entire finances and business of the country return to their natural and legitimate condition.

While, therefore, we spend nearly as fast as we make—or rather, send

away our gold as fast as we dig it out—and disturb our currency and finances by dishonest gold gambling, how distant seems the prospect of returning to specie payments! There is no necessity for continuing in this condition. We can at least take one important step, and have silver *change*, by accommodating ourselves to the facts in the case, and by accepting a principle, the truth of which, however some may fight against it, has been abundantly demonstrated.

That principle is, that coins merely of a subsidiary character, and made a limited tender by law, need not have a full intrinsic value. It is a proposition too plain to call for any argument or illustration. If it did we should only point to the five-cent nickel piece, which freely circulates, although its real value is nothing like five cents.

Now if we reduce the weight of our silver coins so that their intrinsic value shall be below the market rate of silver bullion, make the legal tender of small extent, and guard by express act of Congress against an over issue, we shall have a silver currency substituted for the flimsy paper of the denominations less than one dollar. It is not very easy to find a precedent, if we needed one, for such a policy as is indicated, for few nations have been brought to such a pass. We may mention one, however, which is Austria. That country, like the United States, has for the past eight years been using paper money, almost down to the last kreutzer. The government is now replacing it with a silver currency, at a reduction of real value. No doubt the people are greatly pleased with the change. France, Italy, Belgium, and Switzerland have also lately reduced their lesser silver coins. This they did, not to get rid of paper, to which they had not been driven, but because the relative value of silver had increased, so that they must either take that course or do without silver change. And while they were doing that they wisely reduced the intrinsic value considerably below the market rate for silver bullion, so as to be reasonably out of the reach of fluctuations, and not have to do the thing over again upon a lower basis.

They acted unwisely in reducing the fineness from the simple and symmetrical standard of nine-tenths to the awkward figure of 835 thousandths, which seems to cast ridicule upon their decimal system. The reduction, as we think, should have been in weight, not in quality. *Nine-tenths fine* and *standard* ought to be held as synonymous terms; as indeed they have become nearly everywhere except in England and Russia. England will be apt to cling to her *sterling*, as the more aristocratic and ancient title; but 925 *fine* answers no better than 900, either for plate or for coin; and it is less simple.

Impressed with these considerations, I have concurred in the desire felt by officers of the Mint and others to have some silver coins prepared, of the denominations of 50, 25, and 10 cents, of such a size and weight as would illustrate the view taken, and help to bring the subject tangibly before the department and the law-making power. Further details in regard to these specimens will be furnished when required; in the present document they would be out of place.

To supply the country at large with a new silver currency would be a vast and important business. Not less than one dollar for every inhabitant would meet the necessity. But we are ready to do it, with such allowance of time as would not be felt to be an unwise or unnecessary delay. It may be well to wait action until the premium on silver bars descended to about thirty per cent.; but in the meanwhile the needful enactments should be made, and the proper preparations authorized.

NEW ALLOYS FOR COINAGE.

Desirous to keep up with the times, perhaps willing to lead where the way is clear, we are constantly trying the value of new suggestions in regard to metals or alloys for current money. It will at least be interesting to speak of two, which our officers have been testing.

The first of these came to our notice in a pamphlet published in New York within the present year, entitled "Suggestions to Congress on the finances of the United States." Amidst many sound propositions and much useful information there is a suggestion, a little out of the line of argument, in regard to introducing silver change. An alloy is proposed by a German chemist residing there, upon the authority of another chemist operating in Germany, which, if adopted, it is said would supply "the finest, cheapest, and cleanest small coin of any nation in the world." Three alloys are mentioned, but the one most insisted upon is a mixture of silver, 26 per cent.; copper, 41 per cent.; nickel, 33 per cent.

This proves to be one of the many instances in which a recommendation is made upon mere theory, and without sufficient trial. Having abundant experience here in the working of all those metals, we undertook to make up such an alloy, and to test its fitness for coinage. This was done, not with faith, confessedly, but with patience. After a third melting (which was necessary) it was rolled down with great difficulty, splitting and cracking in spite of every precaution. The color was of that mongrel tint which might be expected from the materials. Under the coining press it was barely possible to produce a feeble impression, on account of the intense hardness and danger both of breaking the dies and flawing the planchet. In short, nothing could be more unfit for coinage.

Even if it had been ductile and malleable, the infusion of silver would be a waste of that metal. As it could never be recovered without an expense equal to its value, it would be effectually buried.

Another experiment, in which nickel had its part, was to substitute that metal for copper, in making the standard silver coins; namely, nine parts silver with one part nickel. This, it was supposed, would increase the durability of the coin.

Although it is hard to imagine anything more complete and satisfactory than the silver and copper alloy, we undertook to try this substitution. It was a vain and fruitless trial. We took pure silver, and the purest nickel to be had. The fusion was of course very difficult, requiring the use of anthracite coal. The melting had to be repeated several times, till finally it was evident the two metals could not be forced into union, being even more repugnant to each other than gold and iron. The nickel was found to be scattered in extremely fine grains all through the silver, but not at all in alloy with it; much like the diffusion of iridosmine in some of the California gold, which has sometimes given the workers in gold so much trouble. The metal was soft, and easy enough to roll, although it had not much tenacity. It was simply silver, spoiled by the presence of a foreign body. The addition of a little copper, to serve as a nexus or solder for the two metals, had no effect to reconcile them. We therefore place it on record that, according to our experiments, silver and nickel are incompatible; and we are confirmed by a similar trial and result stated to have been made and obtained by the present master of the royal mint in England. In regard to the use of nickel in the arts, it is gratifying to learn that the manufacturers who had discarded it from the "German silver," on account of

its great infusibility as well as its rigidity in any alloy, are now to some extent resorting to it again for vessels to be exposed to the action of heat. The plated wares, so rapidly increasing in use, ought certainly to be made of strong and substantial material. I only mention this matter for the reason that nickel is used in a part of our coinage, and it is very desirable that what is so employed should have increasing value in the line of technology.

INTERNATIONAL COINAGE.

This interesting subject has for years engaged the attention of leading minds in our own and other commercial countries. The matter seems to have come to a standstill, from the fact that England does not seem to be prepared to fall in with all the prerequisites. Certainly it would be an advantage to the whole world, if a pound sterling, and five dollars, and twenty-five francs, meant the same thing precisely, and were not mere approaches to each other, as they are at present. But whether it is worth while to unsettle or root out monetary systems which have become so fixed, and are found to be so satisfactory for internal purposes, merely to satisfy an exterior or commercial want, is a question which calls for very deliberate reflection. It may be that we could retain our dollar and its divisions, and England could keep to her pounds, shillings, and pence, and France to her francs, for home use; while these and other nations might unite in a *money of account*, of easy relation to existing systems. Then all commercial and State papers could express sums of money in that common medium. We could easily learn to talk about money in two sets of terms. Our forefathers had to do it, when colonial pounds and new dollars stood in parallel columns.

But in settling upon a money of account, each nation would be obliged to yield somewhat, and not expect that other nations should bend to one. *We* cannot agree to the pound nor the franc; the one is too large, the other too small. If our cherished dollar will not suit other countries, we might consent to a double-dollar as the *unit*, on the ground of its being made the same as ten francs, or one hundred pence sterling.

TROY WEIGHTS.

As custodian of the standard troy pound, upon which all the weights in the country, troy or avoirdupois, are based, I may be allowed to say something in regard to the prevalent double system of weights. I might rather say the treble system, since the French metrology has been permissively legalized; but as this last is not known in common use, my remarks will apply only to the two *pounds*, and their respective schedules.

The troy pound is, I may say, used not at all. The *ounce*, which proceeds from it by duodecimal division, is the normal weight of the Mint, of the silversmiths, and the apothecaries. Nowhere else is this ounce recognized. When people at large speak of pounds and ounces, they mean the avoirdupois. They weigh themselves and all their commodities by that weight.

Let me give an idea of how this double system works at the Mint. Gold and silver are weighed by the ounce troy; nickel and copper by the pound avoirdupois. All the weighable accessories and materials, from anthracite coal to acids and chemicals, are measured by the latter. Explanations have to be given, cross calculations made, and mistakes watched against. An ounce troy is 480 grains; the other ounce, 437½

grains. If we want to bargain for platinum or aluminum, a question arises as to which ounce is to be used. When we sell sweeps, it is by one weight; when we get the returns, it is by another. In short, we are often reminded of the awkward relation of 437½ to 480; and that a pound avoirdupois is equal to 14.5833 ounces troy.

Apothecaries buy by avoirdupois, and sell by troy weight. Workers in precious metals do not speak much of pounds or ounces, their ideas rather run in *pennyweights:* a misnomer for our day, referring as they do to a penny far back in the middle ages. This confusion of weights has been under consideration by our druggists, especially in the National Pharmaceutical Association, and they are much inclined to abandon troy or apothecaries' weight, as their brethren in England have done.

A recent report to parliament, presented by the standards commission, also favors the disuse of that system. But to effect a reform among us, it is necessary to have the binding force of a law; one, for example, that should provide that hereafter all weights shall be stated in the pound avoirdupois, with its multiples and divisions; and that the troy pound and its parts shall not be used in any government office, nor in accounts which are liable to be contested in courts of law.

For the sake of simplicity and uniformity, I would urge the passage of such a law. For the convenience of calculations, it were to be wished that the avoirdupois pound might be divided decimally. But in practice this may not be so important. Those who use pounds, such as dealers in provisions, rarely use ounces; they halve and quarter the pound. The division into sixteen *ounces* gives us a weight which would form the real unit for the Mint, for apothecaries, and for silversmiths; and for our own purposes, this ounce could be divided into hundredths, as we do now with the troy ounce. In fact, it is always requisite to have several normal or starting points, according to the bulk of the article to be weighed. If the commodity is coal, we speak by the ton; if an article in the shops, we want a pound; ascending to more costly goods, we begin with the ounce; in fine, for very delicate weighings, we employ the grain. So that however neat and symmetrical a decimal scale would be, from ton to grain, its practical value may be over-estimated. For book entries, each normal weight could be decimally divided, without insisting that those primaries should have a decimal relation to each other. I say nothing in this connection of the French gram and kilogram, which by a recent law are allowed to be used here. The mint has been using them, in a small way, for many years. Their decimal scale is well fitted for assay and analysis; not so well suited to hardware and groceries.

What I have here recommended falls in so kindly with general usage and ideas, that the reform suggested could not be met by popular disapproval. And here I would quote a significant passage from the recent report of the British standards commission: "It is obvious that in this country, where the people are more accustomed to self-government than in other European countries, the executive has far less power of compelling obedience to the law in all the small transactions of trade against the wishes of the public." This remark applies even more strongly to the United States; and it shows the necessity of proceeding with great deliberation, where any radical change is projected. The metrical system has been in force more than seventy-five years in France, backed by stringent laws; and yet to this day it has hardly penetrated into the rural districts.

STATEMENT OF FOREIGN COINS.

The statement of the weight, fineness, and value of foreign coins, required by law to be made annually, will be found appended to this report. No additions have been made to our annual tables.

MEDAL DEPARTMENT.

This department has been successfully operated during the past year. A large number of medals have been made and sold.

The cabinet of coins and medals continues to attract a large number of visitors from every State in the Union. It deserves the fostering care of the government.

The statistics relating to the deposits of bullion and coinage at the Mint of the United States and branches will be found in the tabular statements hereto annexed.

Very respectfully, your obedient servant,

JAMES POLLOCK,
Director of the Mint.

Hon. GEORGE S. BOUTWELL,
Secretary of the Treasury, Washington, D. C.

A.—*Statement of deposits at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mints, Denver and Charlotte, during the fiscal year ending June* 30, 1869.

Description of bullion.	Mint U. S., Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Br. mint, Denver.	Br. mint, Charlotte.	Total.
GOLD.						
Fine bars	$1, 182, 453 10	$11, 059, 727 05				$12, 242, 180 15
Unparted bars						
U. S. bullion	1, 198, 162 58	6, 454, 449 36	$8, 343, 157 65	$795, 566 38	$3, 160 40	16, 794, 496 37
U. S. coin	665, 127 15		108, 486 29			773, 613 44
Jewelers' bars	174, 810 04		345, 371 48			520, 181 52
Foreign coin	248, 970 04	129, 187 97	72, 222 79			450, 380 80
Foreign bullion	212, 437 43	74, 029 43	395, 930 62			682, 397 48
Total gold	3, 681, 960 34	17, 717, 393 81	9, 265, 168 83	795, 566 38	3, 160 40	31, 463, 249 76
SILVER.						
Fine bars	319, 633 93	168, 714 73				488, 348 66
U. S. bullion	120, 108 99	89, 874 36	497, 417 01	54, 828 63		762, 228 99
U. S. coin	4, 666 91		94, 622 70			99, 289 61
Jewelers' bars	43, 416 72		152, 286 65			195, 703 37
Foreign coin	11, 899 90	78, 782 36	114, 460 73			205, 142 99
Foreign bullion	4, 114 44	14, 973 29	20, 652 14			39, 739 87
Total silver	503, 840 89	352, 344 74	879, 439 23	54, 828 63		1, 790, 453 49
Total gold & silver	4, 185, 801 23	18, 069, 738 55	10, 144 608 06	850, 395 01	3, 160 40	33, 253, 703 25
Less redeposited at different institutions: gold, $284, 470 42; silver, $28, 974 83						313, 445 25
Total deposits						32, 940, 258 00

B.—*Statement of the coinage at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year, ending June 30, 1869.*

Denomination.	Mint U. S., Philadelphia.		Branch mint, San Francisco.		Assay office, New York.	Branch mint, Denver.	Total.	
	Pieces.	Value.	Pieces.	Value.	Value.	Value.	Pieces.	Value.
GOLD.								
Double eagles	152,525	$3,050,500 00	911,000	$18,220,000 00			1,063 525	$21,270,500 00
Eagles	9,485	94,850 00	11,500	115,000 00			20,985	209,850 00
Half eagles	1,785	8,925 00	44,000	220,000 00			45,785	228,925 00
Three dollars	2,525	7,575 00					2,525	7,575 00
Quarter eagles	4,345	10,862 50	38,000	95,000 00			42,345	105,862 50
Dollars	5,925	5,925 00					5,925	5,925 00
Fine bars	212	130,141 91			$9,221,914 30		212	9,352,056 21
Unparted bars						$847,272 32		847,272 32
Total gold	176,802	3,308,779 41	1,004,500	18,650,000 00	9,221,914 30	847,272 32	1,181,302	32,027,966 03
SILVER.								
Dollars	231,350	$231,350 00					231,350	$231,350 00
Half dollars	387,350	193,675 00	736,000	$368,000 00			1,123,350	561,675 00
Quarter dollars	16,550	4,137 50	76,000	19,000 00			92,550	23,137 50
Dimes	49,050	4,905 00	190,000	19,000 00			239,050	23,905 00
Half dimes	10,550	527 50					10,550	527 50
Three-cent pieces	5,050	151 50					5,050	151 50
Bars	716	92,090 12			$642,100 55		716	734,190 67
Total silver	700,616	526,836 62	1,002,000	406,000 00	642,100 55		1,702,616	1,574,937 17
COPPER.								
Five-cent pieces	22,025,000	$1,101,250 00					22,025 000	$1,101,250 00
Three-cent pieces	2,146,000	64,380 00					2,146,000	64,380 00
Two-cent pieces	1,730,750	34,615 00					1,730,750	34,615 00
One-cent pieces	7,881,000	78,810 00					7,881,000	78,810 00
Total copper	33,782,750	1,279,055 00					33,782,750	1,279,055 00
Total coinage	34,660,168	$5,114,671 03	2,006,500	$19,056,000 00	$9,864,014 85	$847,272 32	36,666,668	34,881,958 20

C.—*Statement of gold and silver of domestic production, deposited at the Mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June* 30, 1869.

Description of bullion.	Mint of U. S., Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Branch mint Charlotte.	Total.
GOLD.						
Alabama	$1, 146 18		$112 41			$1, 258 59
Arizona		$207, 218 80	5, 123 33			212, 342 13
California	19, 205 51	5, 070, 785 90	4, 199, 736 35			9, 289, 727 76
Colorado	26, 896 36		830, 029 47	$795, 566 38		1, 652, 492 21
Georgia	31, 649 27		23, 151 24			54, 800 51
Dacotah			1, 847 13			1, 847 13
Idaho	50, 047 24	400, 181 15	145, 479 57			595, 707 96
Kansas	846 36					846, 36
Maryland	89 15					89 15
Montana	935, 003 94	213, 845 01	2, 670, 499 70			3, 819, 348 65
Nebraska	8, 872 23		218, 83			9, 091 06
Nevada	511 70	32, 463 54	8, 399 67			41, 374 91
New Mexico	46, 935 48	190 10	59, 939 48			107, 065 06
North Carolina	56, 618 34		56, 893 86		$3, 160 40	116, 672 60
Oregon	4, 500 70	468, 784 63	750 87			474, 036 20
South Carolina	466 19		5, 894 49			6, 360 68
Sitka		397 64				397 64
Tennessee	122 94					122 94
Utah			5, 517 47			5, 517 47
Virginia	10, 578 55		1, 847 74			12, 426 29
Vermont			3, 508 09			3, 508 09
Wyoming			6, 648 30			6, 648 30
Mint bars			*284, 470 42			284, 470 42
Parted from silver	4, 672 44	60, 582 59	33, 089 23			98, 344 26
Fine bars		11, 059, 727 05				11, 059, 727 05
Total gold	1, 198, 162 58	17, 514, 176 41	8, 343, 157 65	795, 566 38	3, 160 40	27, 854, 223 42
SILVER.						
Arizona			2, 322 75			2, 322 75
California	133, 35		13, 839 95			13, 973 30
Colorado	43, 262 38		99, 587 53	54, 828 63		197, 678 54
Idaho		15, 883 01	449 51			16, 332 52
Kansas	468 00					468 00
Lake Superior	3, 276 72		22, 305 72			25, 582 44
Montana			16, 568 77			16, 568 77
Nevada	53, 474 37	17, 367 27	198, 438 64			269, 280 28
New Mexico			2, 778 18			2, 778 18
North Carolina	9 57					9 57
Bars		168, 714 73	28, 974 83			197, 689 56
Parted from gold	19, 484 60	56, 624 08	112, 151 13			188, 259 81
Total silver	120, 108 99	258, 589 09	497, 417 01	54, 828 63		930, 943 72
Total gold and silver of domestic production	1, 318, 271 57	17, 772, 765 50	8 840, 574 66	850, 395 01	3, 160 40	28, 785, 167 14

D.—*Coinage of the Mint and branches, from their organization to the close of the fiscal year ending June* 30, 1869.

1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.						
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Fine bars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1793 to 1817	.....	132, 592	845, 909	.....	22, 197	.....	.....
1818 to 1837	.....	.....	3, 087, 925	.....	879, 903	.....	.....
1838 to 1847	.....	1, 227, 759	3, 269, 921	.....	345, 526	.....	.....
1848 to 1857	8, 122, 526	1, 970, 597	2, 260, 390	223, 015	5, 544, 900	15, 348, 608	$33, 612, 140 46
1858 to 1867	5, 740, 871	179, 745	795, 075	66, 381	1, 609, 749	2, 360, 834	1, 078, 168 51
1868	188, 540	3, 050	5, 750	4, 900	3, 650	10, 550	98, 848 03
1869	152, 525	9, 485	1, 785	2, 525	4, 345	5, 925	130, 141 91
Total	14, 204, 462	3, 523, 228	10, 266, 755	296, 821	8, 410, 270	17, 725, 917	34, 919, 298 91

Period.	SILVER COINAGE.						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.	Bars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1793 to 1817	1, 439, 517	13, 104, 433	650, 280	1, 007, 151	265, 543	.....	.....
1818 to 1837	1, 000	74, 793, 560	5, 041, 749	11, 854, 949	14, 463, 700	.....	.....
1838 to 1847	879, 873	20, 203, 333	4, 952, 073	11, 387, 995	11, 093, 235	.....	.....
1848 to 1857	350, 250	10, 691, 088	41, 073, 080	35, 172, 010	34, 368, 520	37, 778, 900	$32, 355 55
1858 to 1867	758, 700	12, 632, 830	22, 955, 730	6, 042, 330	12, 995, 330	4, 209, 330	73, 552 45
1868	54, 800	411, 500	29, 900	423, 150	85, 800	4, 000	6, 729 94
1869	231, 350	387, 350	16, 550	49, 050	10, 550	5, 050	92, 090 12
Total	3, 715, 490	132, 224, 094	74, 719, 362	65, 936, 635	73, 282, 678	41, 997, 280	204, 728 06

Period.	COPPER COINAGE.				
	Five cent.	Three cent.	Two cent.	One cent.	Half cent.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
1793 to 1817	.....	.....	.....	29, 316, 272	5, 235, 513
1818 to 1837	.....	.....	.....	46, 554, 830	2, 205, 200
1838 to 1847	.....	.....	.....	34, 967, 663	.....
1848 to 1857	.....	.....	.....	51, 449, 979	544, 510
1858 to 1867	32, 574, 000	16, 987, 000	38, 245, 500	284, 909, 000	.....
1868	24, 902, 000	3, 613, 000	3, 066, 500	9, 856, 500	.....
1869	22, 025, 000	2, 146, 000	1, 730, 750	7, 881, 000	.....
Total	83, 501, 000	22, 746, 000	43, 042, 750	464, 935, 244	7, 985, 223

Period.	TOTAL COINAGE.				
	No. of pieces coined.	Value of gold.	Value of silver.	Value of copper.	Total.
1793 to 1817	52, 019, 407	$5, 610, 957 50	$8, 268, 295 75	$319, 340 28	$14, 198, 593 53
1818 to 1837	158, 882, 876	17, 639, 382 50	40, 566, 897 15	476, 574 30	58, 682, 853 95
1838 to 1847	88, 327, 378	29, 491, 010 00	13, 913, 019 00	349, 676 63	43, 753, 705 63
1848 to 1857	244, 898, 373	256, 950, 474 46	22, 365, 413 55	517, 222 34	279, 833, 110 35
1858 to 1867	443, 061, 692	128, 169, 899 65	14, 263, 259 97	5, 752, 350 00	148, 185, 509 62
1868	46, 663, 590	3, 864, 425 00	314, 750 00	1, 713, 385 00	5, 892, 560 00
1869	34, 660, 168	3, 178, 637 50	434, 746 50	1, 279, 055 00	4, 892, 439 00
Total	1, 068, 513, 484	444, 904, 786 61	100, 126, 381 92	10, 407, 603 55	555, 438, 772 08

2.—BRANCH MINT AT SAN FRANCISCO.

Period.	GOLD COINAGE.							
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Unparted bars.	Fine bars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*	*Value.*
1854	141, 468	123, 826	268	.....	246	14, 632	$5, 641, 504 05	$5, 863 16
1855	859, 175	9, 000	61, 000	6, 600	.....	.....	3, 270, 594 93	88, 782 50
1856	1, 181, 750	73, 500	94, 100	34, 500	71, 120	24, 600	3, 047, 001 29	122, 136 55
1857	604, 500	10, 000	47, 000	5, 000	20, 000	.....	.....	.....
1858	885, 940	27, 800	58, 600	9, 000	49, 200	20, 000	816, 295 65	.....
1859	689, 140	2, 000	9, 720	.....	8, 000	15, 000	.....	19, 871 68
1860	579, 975	10, 000	16, 700	7, 000	28, 800	13, 000	.....	.....
1861	614, 300	6, 000	8, 000	.....	14, 000	.....	.....	.....
1862	760, 000	18, 000	18, 000	.....	30, 000	.....	.....	.....
1863	866, 423	9, 000	16, 500	.....	4, 000	.....	.....	.....
1864	947, 320	5, 000	10, 000	.....	8, 800	.....	.....	.....
1865	925, 160	8, 700	12, 000	.....	8, 256	.....	.....	.....
1866	876, 500	30, 500	53, 420	.....	46, 080	.....	.....	.....
1867	901, 000	2, 000	24, 000	.....	26, 000	.....	.....	.....
1868	696, 750	12, 500	25, 000	.....	26, 000	.....	.....	.....
1869	911, 000	11, 500	44, 000	.....	38, 000	.....	.....	.....
Total	12, 440, 401	359, 326	498, 308	62, 100	378, 502	87, 232	12, 775, 395 92	236, 653 89

Period.	SILVER COINAGE.					
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Bars
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1854	.....	.....	.....	.....	.....	.....
1855	.....	121, 950	412, 400	.....	.....	.....
1856	.....	211, 000	286, 000	.....	.....	$23, 609 45
1857	.....	86, 000	28, 000	.....	.....	.....
1858	.....	218, 000	63, 000	30, 000	.....	19, 752 61
1859	15, 000	463, 000	172, 000	90, 000	.....	29, 469 87
1860	5, 000	693, 000	24, 000	40, 000	.....	211, 411 52
1861	.....	350, 000	52, 000	100, 000	.....	71, 485 61
1862	.....	1, 179, 500	120, 000	219, 500	.....	1, 278 65
1863	.....	1, 542, 000	43, 000	291, 250	100, 000	224, 763 68
1864	.....	648, 000	20, 000	140, 000	90, 000	120, 909 02
1865	.....	613, 000	22, 000	150, 000	36, 000	145, 235 58
1866	.....	490, 000	19, 000	210, 000	204, 000	442, 342 64
1867	.....	1, 216, 000	52, 000	130, 000	.....	146, 048 54
1868	.....	1, 482, 000	120, 000	310, 000	400, 000	.....
1869	.....	736, 000	76, 000	190, 000	.....	.....
Total	20, 000	10, 049, 450	1, 509, 400	1, 900, 750	830, 000	1, 436, 307 17

Period.	TOTAL COINAGE.			
	Number of pieces.	Gold value.	Silver value.	Total value.
1854	280, 440	$9, 731, 574 21	.....	$9, 731, 574 21
1855	1, 470, 125	20, 957, 677 43	$164, 075, 00	21, 121, 752 43
1856	1, 976, 570	28, 315, 537 84	200, 609 45	28, 516, 147 29
1857	800, 500	12, 490, 000 00	50, 000 00	12, 540, 000 00
1858	1, 361, 540	19, 276, 095 65	147, 502 61	19, 423, 598 26
1859	1, 463, 860	13, 906, 271 68	327, 969 87	14, 234, 241 55
1860	1, 417, 475	11, 889, 000 00	572, 911 52	12, 461, 911 52
1861	1, 144, 300	12, 421, 000 00	269, 485 61	12, 690, 485 61
1862	2, 345, 000	15, 545, 000 00	642, 978 65	16, 187, 978 65
1863	2, 872, 173	17, 510, 960 00	1, 040, 638 68	18, 551, 598 68
1864	1, 869, 120	19, 068, 400 00	468, 409 02	19, 536, 809 02
1865	1, 775, 116	18, 670, 840 00	474, 035 58	19, 144, 875 58
1866	1, 929, 881	18, 217, 300 00	723, 292 64	18, 940, 592 64
1867	2, 351, 133	18, 225, 000 00	780, 048 54	19, 005, 048 54
1868	3, 072, 250	14, 250, 000 00	822, 000 00	15, 072, 000 00
1869	2, 006, 500	18, 650, 000 00	406, 000 00	19, 056, 000 00
Total	28, 135, 983	269, 124, 656 81	7, 089, 757 17	276, 214, 613 98

3.—BRANCH MINT, NEW ORLEANS.

Period.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
1838 to 1847	.....	1, 026, 342	709, 925	.....	550, 528	.....
1848 to 1857	730, 500	534, 250	108, 100	24, 000	546, 100	1, 004, 000
1858	47, 500	21, 500	13, 000	.....	34, 000	.....
1859	24, 500	4, 000	.....	.....	.....	.....
1860	4, 350	8, 200	.....	.....	.....	.....
1861	9, 600	5, 200	.....	.....	.....	.....
Total	816, 450	1, 599, 492	831, 025	24, 000	1, 130, 628	1, 004, 000

Period.	SILVER COINAGE.						
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cts.	Bars.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1838 to 1847	59, 000	13, 509, 000	3, 273, 600	6, 473, 500	2, 789, 000	.....	.....
1848 to 1857	40, 000	21, 406, 000	4, 556, 000	5, 690, 000	8, 170, 000	720, 000	.....
1858	.....	4, 614, 000	1, 416, 000	1, 540, 000	2, 540, 000	.....	$334, 996 47
1859	200, 000	4, 912, 000	544, 000	440, 000	1, 060, 000	.....	25, 422 33
1860	280, 000	2, 212, 000	388, 000	370, 000	1, 060, 000	.....	16, 818 33
1861	395, 000	828, 000	.....	.....	.....	.....	.....
Total	974, 000	47, 481, 000	10, 177, 600	14, 513, 500	15, 619, 000	720, 000	377, 237 13

Period.	TOTAL COINAGE.			
	Number of pieces.	Value of gold.	Value of silver.	Total value coined.
1838 to 1847	28, 390, 895	$15, 189, 365 00	$8, 418, 700 00	$23, 608, 065 00
1848 to 1857	43, 528, 950	22, 934, 250 00	12, 881, 100 00	35, 815, 350 00
1858	10, 226, 000	1, 315, 000 00	2, 942, 000 00	4, 257, 000 00
1859	7, 184, 500	530, 000 00	3, 223, 996 37	3, 753, 996 37
1860	4, 322, 550	169, 000 00	1, 598, 422 33	1, 767, 422 33
1861	1, 237, 800	244, 000 00	825, 818 33	1, 069, 818 33
Total	94, 890, 695	40, 381, 615 00	29, 890, 037 03	70, 271, 652 03

4.—BRANCH MINT, DAHLONEGA, GA.

Period.	GOLD COINAGE.					
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.	Total.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1838 to 1847	576, 553	.....	134, 101	.....	710, 654	$3, 218, 017 50
1848 to 1857	478, 392	1, 120	60, 605	60, 897	601, 014	2, 607, 729 50
1858	19, 256	.....	900	1, 637	21, 793	100, 167 00
1859	11, 404	.....	642	6, 957	19, 003	65, 582 00
1860	12, 800	.....	1, 602	1, 472	15, 874	69, 477 00
1861	11, 876	.....	.....	1, 566	13, 442	60, 946 00
Total	1, 110, 281	1, 120	197, 850	72, 529	1, 381, 780	6, 121, 919 00

5.—BRANCH MINT, CHARLOTTE, N. C.

Period.	GOLD COINAGE.				
	Half eagles.	Quarter eagles.	Dollars.	Total.	Total.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Value.*
1838 to 1847	269, 424	123, 576	.....	393, 000	$1, 656, 060 00
1848 to 1857	500, 872	79, 736	103, 899	684, 507	2, 807, 599 00
1858	31, 066	9, 056	.....	40, 122	177, 970 00
1859	39, 500	.....	5, 235	44, 735	202, 735 00
1860	23, 005	7, 469	.....	30, 474	133, 697 50
1861 (March 31, 1861)	14, 116	.....	.....	14, 116	70, 580 00
Total	877, 983	219, 837	109, 134	1, 206, 954	5, 048, 641 50

6. ASSAY OFFICE, NEW YORK.

Period.	Fine gold bars, value.	Fine silver bars, value.	Total value.
1854	$2, 888, 059 18	.....	$2, 888, 059 18
1855	20, 441, 813 63	.....	20, 441, 813 63
1856	19, 396, 046 89	$6, 792 63	19, 402, 839 52
1857	9, 335, 414 00	123, 317 00	9, 458, 931 00
1858	21, 798, 691 04	175, 961 79	21, 970, 652 83
1859	13, 044, 718 43	272, 424 05	13, 317, 142 48
1860	6, 831, 532 01	222, 226 11	7, 053, 758 12
1861	19, 948, 728 88	187, 078 63	20, 135, 807 51
1862	16, 094, 768 44	415, 603 57	16, 510, 372 01
1863	1, 793, 338 16	158, 542 91	1, 952, 381 07
1864	1, 539, 751 27	173, 308 64	1, 713, 059 91
1865	4, 947, 809 21	165, 003 45	5, 112, 812 66
1866	8, 862, 451 00	459, 594 00	9, 322, 045 00
1867	11, 411, 258 25	425, 155 26	11, 836, 413 52
1868	5, 567, 082 74	449, 506 54	6, 016, 589 31
1869	9, 221, 914 30	642, 100 55	9, 864, 014 85
Total	173, 123, 877 47	3, 872, 615 13	176, 996, 492 60

7. BRANCH MINT, DENVER.

Period.	Gold bars, value.	Silver bars, value.	Total value.
1864	$486, 329 97	.....	$486, 329 97
1865	545, 363 00	.....	545, 363 00
1866	159, 917 76	.....	159, 917 76
1867	130, 559 70	.....	130, 559 70
1868	360, 879 26	.....	360, 879 26
1869	847, 272 32	.....	847, 272 32
Total	2, 530, 322 01	.....	2, 530, 322 01

E.—SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES, TO THE CLOSE OF THE YEAR ENDING JUNE 30, 1869.

Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	
		Value.	*Value.*	*Value.*	*Pieces.*	*Value.*
Philadelphia	1793	$445, 213, 649 91	$100, 229, 821 36	$10, 407, 603 55	1, 068, 513, 854	$555, 851, 074 82
San Francisco	1854	269, 124, 656 81	7, 089, 957 17	.....	28, 135, 983	276, 214, 613 98
New Orleans (to Jan. 31, 1861)	1838	40, 381, 615 00	29, 890, 037 03	.....	94, 890, 695	70, 271, 652 03
Charlotte (to March 31, 1861)	1838	5, 048, 641 50	.....	.....	1, 206, 954	5, 048, 641 50
Dahlonega (to Feb. 28, 1861)	1838	6, 121, 919 00	.....	.....	1, 381, 780	6, 121, 919 00
New York	1854	173, 123, 877 47	3, 872, 615 13	.....	.....	176, 996, 492 60
Denver	1863	2, 530, 322 01	.....	.....	.....	2, 530, 322 01
Total	....	941, 544, 681 70	141, 082, 430 69	10, 407, 603 55	1, 194, 129, 266	1, 093, 034, 715 94

F.—*Statement of gold of domestic production deposited at the Mint of the United States and branches to the close of the year ending June 30, 1869.*

1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Nebraska.	Maryland.
1804 to 1827			$110,000 00								
1828 to 1837		$427,000 00	2,519,500 00	$327,500 00	$1,763,900 00	$12,400 00					
1838 to 1847		518,294 00	1,303,636 00	152,366 00	566,316 00	16,499 00	$45,493 00				
1848 to 1857		534,491 50	469,237 00	55,626 00	44,577 50	6,669 00	9,451 00	$48,397 00	$226,839,521 62		
1858 to 1867	$105,070 16	77,889 48	214,453 74	6,156 15	129,940 00	835 88	530 06	9,685 33	4,096,277 30	$3,648 08	
1868	8,868 92	10,235 21	51,199 64	1,019 11	36,675 88		153 13	16,001 14	25,640 20	2,231 00	
1869	4,672 44	10,578 51	56,618 34	466 19	31,649 27	122 94	1,146 18	46,935 48	19,205 51	8,872 23	$89 15
Total	118,611 52	1,578,488 74	4,722,644 72	543,133 45	2,573,058 65	36,526 82	56,773 37	121,018 95	230,980,644 63	14,748 31	89 15

Period.	Montana.	Oregon.	Colorado.	Arizona.	Washington Ter'y.	Idaho Ter'y.	Kansas.	Utah.	Nevada.	Other sources.	Total.
1804 to 1827											$110,000 00
1828 to 1837										$13,200 00	5,063,500 00
1838 to 1847										21,037 00	2,623,641 00
1848 to 1857		$54,285 00								7,218 00	228,067,473 62
1858 to 1867	$3,990,940 52	123,238 80	$5,855,150 23	$7,768 28	$26,127 55	$2,799,559 81		$4,327 11	$2,522 67	5,108 85	17,459,227 00
1868	985,061 53	6,680 39	65,410 70	115 01		90,035 17			860 97	150 53	1,300,338 53
1869	935,003 94	4,500 70	26,896 36			50,047 24	$846 36		511,70		1,198,162 58
Total	5,911,005 99	188,704 89	5,947,457 29	7,883 29	26,127 55	2,939,642 22	846 36	4,327 11	3,895 34	46,714 38	255,822,342 73

F.—*Statement of gold of domestic production, &c.*—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado.	Mexico.	Nevada.	Oregon.	Dakota.	Sitka.	Washington.	Idaho.	Arizona.	Montana.	Refined gold.	Total.
1854		$10, 842, 281 23												$10, 842, 886 23
1855		20, 860, 437 20												20, 860, 437 20
1856		29, 209, 218 24												29, 209, 218 24
1857		12, 526, 826 93												12, 526, 826 93
1858		19, 104, 369 99												19, 104, 369 99
1859		14, 098, 564 14												14, 098, 564 14
1860		11, 319, 913 83												11, 319, 913 83
1861		12, 206, 382 64												12, 206, 382 64
1862	$822, 823 01	14, 029, 959, 95	$680 00		$13, 000 00	$888, 000 00			$12, 672 00					15, 754, 262 96
1863	1, 108, 456 57	13, 045, 711 69	59, 472 00		10, 250 00	3, 001, 104 00	$5, 760 00							17, 244, 426 26
1864	220, 890 18	14, 863, 657 52				2, 139, 305 00			22, 460 97	$1, 257, 497 50				18, 481, 350 20
1865	217, 935 98	11, 089, 974 52			5, 400 00	1, 103, 076 54				3, 499, 281 14	$20, 369 48	$3, 000 00	$2, 598, 601 49	18, 510 100 09
1866	374, 393 28	10, 034, 775 03			43, 497 28	858, 433 11				2, 880, 203 48	30, 430 68	549, 733 32	2, 665, 033 00	17, 436, 499 18
1867	395, 750 76	8, 179, 771 82			48, 677 09	975, 974 30				2, 020, 899 72	23, 437 51	576, 397 80	5, 715, 260 40	17, 936, 169 40
1868	122, 456 25	4, 446, 139 27			37, 418 56	337, 183 04				267, 845 45	77, 620 62	268, 059 64	8, 693, 399 01	14, 850, 117 84
1869	60, 582 59	5, 070, 785 90		$190 10	32, 463 54	468, 784 63		$397 64		400, 181 15	207, 218 80	213, 845 01	11, 059, 727 05	17, 514, 176 41
Total	3, 323, 288 62	210, 928, 567 90	60, 152 00	190 10	191, 702 47	9, 771, 860 62	5, 760 00	397 64	35, 132 94	10, 875, 908 44	359, 077 09	1, 611, 035 77	30, 932, 020 95	267, 895, 096 54

3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	$741 00	$14, 306 00	$37, 364 00	$1, 772 00	$61, 903 00			$3, 613 00	$119, 699 00
1848 to 1857		1, 911 00	2, 317 00	947 00	15, 379 00	$21, 606, 461 54		3, 677 00	21, 630, 692 54
1858			1, 560 00	164 00		448, 439 84			450, 163 96
1859						93, 272 41			93, 272 41
1860					661 53	97, 135 00	$1, 770 39		99, 566 92
1861 (to January 31)						19, 932 10	1, 666 81		21, 598 91
Total	741 00	16, 217 00	41, 241 00	2, 883 12	77, 943 53	22, 265, 240 89	3, 437 20	7, 290 00	22, 414, 993 74

F.—*Statement of gold of domestic production, &c.*—Continued.

4. BRANCH MINT, DAHLONEGA.

Period.	Utah.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	.....	$64, 351 00	$95. 427 00	$2, 978, 353 00	$32, 175 00	$47, 711 00	.....	.....	.....	$3, 218, 017 00
1848 to 1857	.....	28, 278 82	174, 811 91	1, 159, 420 98	9, 837 42	11, 918 92	$1, 124, 712 82	.....	$951 00	2, 509, 932 87
1858	.....	.....	32, 322 28	57, 891 45	107 33	.....	5, 293 52	.....	.....	95, 614 58
1859	.....	2, 656 88	4, 610 35	57, 023 12	.....	.....	699 19	$82 70	.....	65, 072 24
1860	.....	3, 485 70	2, 004 36	35, 588 92	.....	.....	1, 097 37	2, 490 86	.....	44, 667 21
1861 (to February 28)	$145 14	812 79	2, 066 91	22, 182 14	.....	.....	4, 213 79	32, 772 28	.....	62, 193 05
Total	145 14	99, 585 19	311, 242 81	4, 310, 459 61	42, 119 75	59, 629 92	1, 136, 016 69	35, 345 84	951 00	5, 995, 495 95

5. BRANCH MINT, CHARLOTTE, N. C.

Period.	North Carolina.	South Carolina.	California.	Total.
1838 to 1847	$1, 529, 777 00	$143, 941 00	.....	$1, 673, 718 00
1848 to 1857	2, 503, 412 68	222, 754 17	$87, 321 00	2, 813, 487 85
1858	170, 650 33	5, 507 16	.....	176, 157 49
1859	182, 489 61	22, 762 71	.....	205, 252 32
1860	134, 491 17	.....	.....	134, 491 17
1861 (to March 31)	.....	65, 558 30	.....	65, 558 30
1869	3, 160 40	.....	.....	3, 160 40
Total	4, 523, 981 19	460, 523 34	87, 321 00	5, 071, 825 53

F.—*Statement of gold of domestic production, &c.*—Continued.

6. ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	New Mexico Territory.	California.	Montana Territory.
1854		$167 00	$3,916 00	$395 00	$1,245 00			$9,221,457 00	
1855		2,370 00	3,750 00	7,620 00	13,100 00	$350 00		25,026,896 11	
1856		6,928 00	805 07	4,052 29	41,101 28	233 62		16,529,008 90	
1857		1,531 00	1,689 00	2,663 00	10,451 00	1,545 00		9,899,957 00	
1858		501 00	7,007 00	6,354 00	12,951 00	2,181 00		19,660,531 46	
1859		436 00	20,122 00	700 00	14,756 00	593 00		11,694,872 25	
1860		4,204 00	9,755 00		19,368 00			6,023,628 36	
1861		3,869 00	2,753 00	670 00	6,900 00	818 00	$6,714 00	19,227,658 14	
1862	$241,029 00	316 00	2,232 00	2,065 00	1,469 00		1,543 00	12,580,647 83	
1863	34,328 00		130 00				5,580 00	346,244 60	
1864	7,618 00							116,101 06	
1865	14,003 00				3,422 00	2,269 00	3,924 00	2,177,954 04	$1,217,518 00
1866	79,304 00	1,693 00	29,536 00		11,161 00	1,135 00		4,456,392 00	3,132,370 00
1867	42,935 50	700 74	27,354 50	713 93	8,084 31		9,616 33	5,103,602 24	4,246,410 00
1868	12,971 90	970 18	38,706 38	587 81	15,889 05		21,299 18	2,308,861 39	2,087,756 32
1869	33,089 23	1,847 74	56,893 86	5,894 49	23,151 24	112 41	59,939 48	4,199,736 35	2,670,499 70
Total	465,278 63	25,533 66	204,649 81	31,715 52	183,045 88	9,237 03	108,615 99	148,573,548 73	13,354,554 02

Period.	Idaho Territory.	Colorado Territory.	Utah Territory.	Arizona Territory.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854									$9,227,177 00
1855								$1,600 00	25,055,686 11
1856									16,582,129 16
1857									9,917,836 00
1858					$5,581 00			27,523 00	19,722,629 46
1859		$3,944 00			2,866 00			405 00	11,738,694 25
1860		248,981 00	4,680 00	$1,190 00					6,311,806 36
1861		1,449,166 00	73,734 00	16,871 00	3,181 00				20,792,334 14
1862		912,403 00		391 00	205 00	$40,846 00		3,293 00	13,786,439 83
1863		937,335 00		391 00	7,813 00		$298 00		1,332,319 60
1864	$201,288 00	715,208 00		3,775 00	8,650 00	74 00		117,347 00	1,170,061 06
1865		938,593 00		707 00	9,876 00	949 00	316 00	364,857 00	4,734,388 04
1866	205,844 00	496,805 00			8,705 00	5,710 00		129,100 00	8,557,755 00
1867	108,467 43	657,390 69			4,377 32				10,209,652 99
1868	40,656 38	657,694 35	4,783 30	293 25	5,225 14	338 36	898 66	273 64	5,197,205 29
1869	145,479 57	830,029 47	5,517 47	5,123 33	750 87	8,399 67	3,508 09	8,714 26	8,058,687 23
Total	701,735 38	7,847,749 51	88,714 77	28,741 58	57,230 33	56,317 03	5,020 75	653,112 90	172,394,801 52

F.—*Statement of gold of domestic production, &c.*—Continued.

7. BRANCH MINT, DENVER.

Period.	Colorado Territory.	Montana Territory.	Idaho Territory.	Oregon.	Arizona Territory.	Total.
1864	$486, 329 97					$486, 329 97
1865	375, 065 90	$93, 613 01	$71, 310 49	$1, 230 16	$339 48	541, 559 04
1866	96, 521 38	44, 134 13	19, 549 89	777 54		160, 982 94
1867	110, 203 82	13, 758 92	531 61	6, 065 35		130, 559 70
1868	357, 935 11					357, 935 11
1869	795, 566 38					795, 566 38
Total	2, 221, 622 56	151, 506 06	91, 391 99	8, 073 05	339 48	2, 472, 933 14

G.—*Summary exhibit of the entire deposits of domestic gold at the Mint of the United States and branches, to June* 30, 1869.

Mint.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennessee.	Utah Territory.	Nebraska.	Kansas.	Colorado Territory.	California.
Philadelphia	$118, 611 52	$1, 578, 488 74	$4, 722, 644 72	$543, 133 45	$2, 573, 058 65	$56, 773 37	$36, 526 82	$4, 327 11	$14, 748 31	$846 36	$5, 947, 457 29	$230, 980, 635 63
San Francisco	3, 323, 288 62										60, 152 00	210, 928, 569 90
New Orleans			741 00	16, 217 00	41, 241 00	77, 943 53	2, 883 12				3, 437 20	22, 265, 240 89
Charlotte			4, 523, 891 19	460, 523 34								87, 321 01
Dahlonega			99, 585 19	311, 242 81	4, 310, 459 61	59, 629 92	42, 119 75	145 14			35, 345 84	1, 136, 016 69
N. Y., (A. office)	465, 278 63	25, 533 66	204, 649 81	31, 715 52	183, 045 88	9, 237 03	273 64	88, 714 77	218 83		7, 847, 749 51	148, 573, 548 73
Denver											2, 221, 622 56	
Total	3, 907, 178 77	1, 604, 022 40	9, 551, 511 91	1, 362, 832 12	7, 107, 805 14	203, 583 85	81, 803 33	93, 187 02	14, 967 14	846 36	16, 115, 764 40	613, 971, 332 85

Mint.	Montana Territory.	Arizona Territory.	N. Mexico Territory.	Oregon.	Nevada.	Washing'n Territory.	Sitka Terri'y.	Dakota Territo'y.	Mary'd.	Vermont.	Idaho Territory.	Other sources.	Total.
Philadelphia	$5, 911, 005 72	$7, 883 29	$121, 018 95	$188, 974 87	$3, 895 34	$26, 127 55		$2, 198 88	$89 15		$2, 939, 642 22	$44, 515 50	$255, 822, 342 73
San Francisco	1, 611, 035 77	359, 077 09	190 10	9, 771, 860 62	191, 702 47	35, 132 94	$397 64	5, 760 00			10, 875, 908 44	30, 732, 020 95	267, 895, 096 54
New Orleans												7, 290 00	22, 414, 993 74
Charlotte													5, 071, 825 53
Dahlonega												951 00	5, 995, 495 95
New York	13, 354, 554 02	28, 741 58	108, 615 99	57, 230 33	56, 317 03			1, 847 13		$5, 020 75	701, 735 38	653, 112 90	172, 394, 801 52
Denver	151, 506 06	339 48		8, 073 05							91, 391 99		2, 472, 933 14
Total	21, 028, 101 57	396, 041 44	229, 825 04	10, 026, 138 89	251, 914 84	61, 260 49	397 64	9, 806 01	89 15	5, 020 75	14, 608, 678 03	31, 437, 890 35	732, 067, 489 15

H.—*Statement of the silver coinage at the Mint of the United States, and branches at San Francisco and New Orleans, under the act of February 21, 1853.*

Year.	U. S. Mint, Philadelphia.	Branch Mint, San Francisco.	Branch Mint, New Orleans, to June 31, 1861.	Total.
1853	$7, 806, 461 00	.....	$1, 225, 000 00	$9, 031, 461 00
1854	5, 340, 130 00	.....	3, 246, 000 00	8, 586, 130 00
1855	1, 393, 170 00	$164, 075 00	1, 918, 000 00	3, 475, 245 00
1856	3, 150, 740 00	177, 000 00	1, 744, 000 00	5, 071, 740 00
1857	1, 333, 000 00	50, 000 00	.....	1, 383, 000 00
1858	4, 970, 980 00	127, 750 00	2, 942, 000 00	8, 040, 730 00
1859	2, 926, 400 00	283, 500 00	2, 689, 000 00	5, 898, 900 00
1860	519, 890 00	356, 500 00	1, 293, 000 00	2, 169, 390 00
1861	1, 433, 800 00	198, 000 00	414, 000 00	2, 045, 800 00
1862	2, 168, 941 50	641, 700 00	.....	2, 810, 641 50
1863	326, 817 80	815, 875 00	.....	1, 142, 692 80
1864	177, 544 10	347, 500 00	.....	525, 044 10
1865	278, 279 66	474, 635 58	.....	752, 915 24
1866	399, 314 50	723, 292 64	.....	1, 122, 607 14
1867	352, 871 00	780, 048 54	.....	1, 132, 919 54
1868	314, 750 00	822, 000 00	.....	1, 136, 750 00
1869	434, 746 50	406, 000 00	.....	840, 746 50
Total	33, 327, 836 06	6, 367, 876 76	15, 471, 000 00	55, 166, 712 82

I.—*Statement of the amount of silver of domestic production deposited at the Mint of the United States and branches, from January, 1841, to June 30, 1868.*

Year.	Parted from gold.	Oregon.	Arizona.	Nevada.	Lake Superior.	Idaho.	Georgia.	Kansas.	California.	Montana.	New Mexico and Sonora.	N. Carolina.	Colorado.	Bars.	Total.
1841 to 1851	$768,509 00														$768,509 00
1852	404,494 00														404,494 00
1853	417,297 00														417,297 00
1854	328,199 00														328,199 00
1855	333,053 00														333,053 00
1856	321,938 38														321,938 38
1857	127,256 12														127,256 12
1858	300,849 36				$15,263 00										316,472 36
1859	219,647 34				30,122 13							$23,398 00			273,167 47
1860	138,561 70		$13,357 00	$102,540 57	25,880 58						$1,200 00	12,257 00			293,796 85
1861	364,724 73		12,260 00	213,420 84	13,372 72							6,233 00			610,011 29
1862	245,122 47		105 00	757,446 60	21,366 38				$824 00						1,024,864 45
1863	188,394 94			856,043 27	13,111 32										1,057,549 53
1864	166,791 55			311,837 51	8,765 77						45 00				487,439 33
1865	251,757 87			355,910 42	13,671 51				459 18		25 84				621,824 82
1866	271,888 51	$1,580 51	139 63	540,345 87	22,913 96	$38,859 49	$403 83		453 00				$419 00	$16,278 22	893,282 02
1867	265,932 64	183 68	3,212 26	579,931 76	18,555 35	160,269 24			310 26	$19,095 48			543 78	10,709 00	1,058,743 44
1868	147,358 87		6,711 29		26,595 72	37,602 56			9,196 94	23,547 73	473 56	73 75	46,881 13	397,478 40	986,335 46
1869	188,259 81		2,322 75	269,280 28	25,582 44	16,332 52		$468 00	13,973 30	16,568 77	2,778 18	9 57	197,678 54	197,689 56	930,943 72
Total	5,450,036 29	1,764 19	38,107 93	4,277,172 13	235,560 88	253,063 81	403 83	468 00	25,216 67	59,211 98	4,522 66	41,971 32	245,522 45	622,155 18	11,255,177 24

J.—Gold coins of different countries.

Country.	Denominations.	Weight.	Fineness.	Value.	Value after deduction.
		Oz. dec.	*Thous.*		
Australia	Pound of 1852	0.281	916.5	$5 32.4	$5 29.7
Do	Sovereign of 1853-'60	0.256.5	916	4 85.7	4 83.3
Austria	Ducat	0.112	986	2 28.3	2 27
Do	Sovereign	0.363	900	6 75.4	6 72
Do	New Union coin, (assumed)	0.357	900	6 64.2	6 60.9
Belgium	Twenty-five francs	0.254	899	4 72	4 69.8
Bolivia	Doubloon	0.867	870	15 59.3	15 51.5
Brazil	Twenty milreis	0.575	917.5	10 90.6	10 85.1
Central America	Two escudos	0.209	853.5	3 68.8	3 66.9
Do	Four reals	0.027	875	0 48.8	0 48.6
Chili	Old doubloon	0.867	870	15 59.3	15 51.5
Do	Ten pesos	0.492	900	9 15.4	9 10.8
Denmark	Ten thaler	0.427	895	7 90	7 86.1
Equador	Four escudos	0.433	844	7 55.5	7 51.7
England	Pound or sovereign, new	0.256.7	916.5	4 86.3	4 83.9
Do	Pound or sovereign, average	0.256.2	916	4 85.1	4 82.7
France	Twenty francs, new	0.207.5	899	3 85.8	3 83.9
Do	Twenty francs, average	0.207	899	3 84.7	3 82.8
Germany, North	Ten thaler	0.427	895	7 90	7 86.1
Do	Ten thaler, Prussian	0.427	903	7 97.1	7 93.1
Do	Krone, (crown)	0.357	900	6 64.2	6 60.9
Germany, South	Ducat	0.112	986	2 28.2	2 27.1
Greece	Twenty drachms	0.185	900	3 44.2	3 42.5
Hindostan	Mohur	0.374	916	7 08.2	7 04.6
Italy	Twenty lire	0.207	898	3 84.3	3 82.3
Japan	Old cobang	0.362	568	4 44	4 41.8
Do	do	0.289	572	3 57.6	3 55.8
Mexico	Doubloon, average	0.867.5	866	15 53	15 45.2
Do	Doubloon, new	0.867.5	870.5	15 61.1	15 53.3
Do	Twenty pesos, (Max)	1.086	875	19 64.3	19 54.5
Naples	Six ducati, new	0.245	996	5 04.4	5 01.9
Netherlands	Ten guilders	0.215	899	3 99.7	3 97.6
New Grenada	Old doubloon, Bogota	0.858	870	15 61.1	15 53.3
Do	Old doubloon, Popayan	0.867	858	15 37.8	15 30.1
Do	Ten pesos	0.525	891.5	9 67.5	9 62.7
Peru	Old doubloon	0.867	868	15 55.7	15 47.9
Do	Twenty soles	1.055	898	19 21.3	19 11.7
Portugal	Gold crown	0.308	912	5 80.7	5 77.8
Prussia	New crown, (assumed)	0.357	900	6 64.2	6 60.9
Rome	Two and one-half scudi, new	0.140	900	2 60.5	2 59.2
Russia	Five roubles	0.210	916	3 97.6	3 95.7
Spain	One hundred reals	0.268	896	4 96.4	4 93.9
Do	Eighty reals	0.215	869.5	3 86.4	3 84.5
Sweden	Ducat	0.111	875	2 23.7	2 22.6
Tunis	Twenty-five piastres	0.161	900	2 99.5	2 98.1
Turkey	One hundred piastres	0.231	915	4 36.9	4 34.8
Tuscany	Seguin	0.112	999	2 31.3	2 30.1

EXPLANATORY REMARKS.—The first column embraces the names of the countries where the coins are issued; the second contains the names of the coin, only the principal denominations being given. The other sizes are proportional, and when this is not the case the deviation is stated.

The third column expresses the weight of a single piece in fractions of the troy ounce, carried to the thousandth, and in a few cases to the ten thousandth, of an ounce. The method is preferable to expressing the weight in grains, for commercial purposes, and corresponds better with the terms of the Mint. It may be readily transferred to weight in grains by the following rules: Remove the decimal point; from one-half deduct four per cent. of that half, and the remainder will be grains.

The fourth column expresses the fineness in thousandths, *i. e.*, the number of parts of pure gold or silver in one thousand parts of the coin.

The fifth and sixth columns of the first table express the valuation of gold. In the fifth is shown the value as compared with the legal contents, or amount of fine gold in our coin. In the sixth is shown the value as paid in the Mint, after the uniform deduction of one-half of one per cent. The former is the value for any other purposes than re-coinage, and especially for the purpose of comparison; the latter is the value in exchange for our coins at the Mint.

For the silver there is no fixed legal valuation, the law providing for shifting the price according to the condition of demand and supply. The present price of standard silver is 122½ cents per ounce, at which rate the values in the fifth column of the second table are calculated. In a few cases, where the coins could not be procured, the data are *assumed* from the legal rates, and so stated.

Weight and value of United States gold coins.

Country.	Denominations.	Weight.	Fineness.	Value.	Weight, in grains.
		Oz. dec.	*Thous.*		
United States	Dollar, legal	0.053.75	900	$1 00	25.8
	Quarter eagle	0.134.37	900	2 50	64.5
	Three dollar	0.161.25	900	3 00	77.4
	Half eagle	0.268.75	900	5 00	129
	Eagle	0.537.5	900	10 00	258
	Double eagle	1.075	900	20 00	516

K.—*Silver coins of different countries.*

Country.	Denominations.	Weight.	Fineness.	Value.
		Oz. dec.	*Thous.*	
Austria	Old rix dollar	0.902	833	$1 02.3
Do	Old scudo	0.836	902	1 02.6
Do	Florin before 1858	0.451	833	51.1
Do	New florin	0.397	900	48.6
Do	New Union dollar	0.596	900	73.1
Do	Maria Theresa dollar, 1780	0.895	838	1 02.1
Belgium	Five francs	0.803	897	98
Bolivia	New dollar	0.643	903.5	79.1
Do	Half dollar	0.432	667	39.2
Brazil	Double milreis	0.820	918.5	1 02.5
Canada	Twenty cents	0.150	925	18.9
Central America	Dollar	0.866	850	1 00.2
Chili	Old dollar	0.864	908	1 06.8
Do	New dollar	0.801	900.5	98.2
China	Dollar, English, (assumed)	0.866	901	1 06.2
Do	Ten cents	0,087	901	10.6
Denmark	Two rigsdaler	0.927	877	1 10.7
England	Shilling, new	0.182.5	924.5	23
Do	Shilling, average	0.178	925	22.4
France	Five franc, average	0.800	900	98
Do	Two franc	0.320	835	36.4
Germany, North	Thaler before 1857	0.712	750	72.7
Do	New thaler	0.595	900	72.9
Germany, South	Florin before 1857	0.340	900	41.7
Do	New florin, (assumed)	0.340	900	41.7
Greece	Five drachms	0.719	900	88.1
Hindostan	Rupee	0.374	916	46.6
Japan	Itzebu	0.279	991	37.6
Do	New itzebu	0.279	890	33.8
Mexico	Dollar, new	0.867.5	903	1 06.6
Do	Dollar, average	0.866	901	1 06.2
Do	Peso of Maximilian	0.861	902.5	1 05.5
Naples	Scudo	0.844	830	95.3
Netherlands	Two and a half guilders	0.804	944	1 03.3
Norway	Specie daler	0.927	877	1 10.7
New Grenada	Dollar of 1857	0.803	896	98
Peru	Old dollar	0.866	901	1 06.2
Do	Dollar of 1858	0.766	909	94.8
Do	Half dollar 1835 and '38	0.433	650	38.3
Do	Sol	0.802	900	98.2
Prussia	Thaler before 1857	0.712	750	72.7
Do	New thaler	0.595	900	72.9
Rome	Scudo	0.864	900	1 05.8
Russia	Rouble	0.667	875	79.4
Sardinia	Five lire	0.800	900	98
Spain	New pistareen	0.166	899	20.3
Sweden	Rix dollar	0.092	750	1 11.5
Switzerland	Two francs	0.323	899	39.5
Tunis	Five piastres	0.511	898.5	62.5
Turkey	Twenty piastres	0.770	830	87
Tuscany	Florin	0.220	925	27.6

Weight and value of United States silver coins.

Country.	Denominations.	Weight.	Fineness.	Weight in grains.
United States	Dollar, (legal)	0. 859. 375	900	412. 5
	Half dollar	0. 406	900	192
	Quarter dollar	0. 200	900	96
	Dime	0. 080	900	38. 4
	Half dime	0. 040	900	19. 2
	Three cents	0. 024	900	11. 52

L.—*Gold, silver, and copper coinage at the mint of the United States in the several years from its establishment in 1792, including the coinage at the branch mints and the assay office, New York, from their organization, to June 30, 1867.*

Years.	Gold.	Silver.	Copper.	Total.
1793-1795	$71, 485 00	$370, 683 80	$11, 373 00	$453, 541 80
1796	102, 727 50	79, 077 50	10, 324 40	192, 129 40
1797	103, 423 50	12, 591 45	9, 510 34	125, 524 29
1798	205, 610 00	330, 291 00	9, 797 00	545, 698 00
1799	213, 285 00	323, 515 00	9, 106 68	645, 906 68
1800	317, 760 00	224, 296 00	29, 279 40	571, 335 40
	1, 014, 290 00	1, 448, 454 75	79, 390 82	2, 534, 135 57
1801	$422, 570 00	$74, 758 00	$13, 628 37	$510, 956 37
1802	423, 310 00	58, 343 00	34, 422 83	516, 075 83
1803	258, 377 50	87, 118 00	25, 203 03	370, 698 53
1804	258, 642 50	100, 340 50	12, 844 94	371, 827 94
1805	170, 367 50	149, 388 50	13, 483 48	333, 239 48
1806	324, 505 00	471, 319 00	5, 260 00	801, 084 00
1807	437, 495 00	597, 448 75	9, 652 21	1, 044, 595 96
1808	284, 665 00	684, 300 00	13, 090 00	982, 055 00
1809	169, 375 00	707, 376 00	8, 001 53	884, 752 53
1810	501, 435 00	638, 773 50	15, 660 00	1, 155, 868 50
	3, 250, 742 50	3, 569, 165 25	151, 246 39	6, 971, 154 14
1811	$497, 905 00	$608, 340 00	$2, 495 95	$1, 108, 740 95
1812	290, 435 00	814, 029 50	10, 755 00	1, 115, 219 50
1813	477, 140 00	620, 951 50	4, 180 00	1, 102, 271 50
1814	77, 270 00	561, 687 50	3, 578 30	642, 535 80
1815	3, 175 00	17, 308 00	.....	20, 483 00
1816	.....	28, 575 75	28, 209 82	56, 785 57
1817	.....	607, 783 50	39, 484 00	647, 267 50
1818	242, 940 00	1, 070, 454 50	31, 670 00	1, 345, 064 50
1819	258, 615 00	1, 140, 000 00	26, 710 00	1, 425, 325 00
1820	1, 319, 030 00	501, 680 70	44, 075 50	1, 864, 786 20
	3, 166, 510 00	5, 970, 810 95	191, 158 57	9, 328, 479 52
1821	$189, 325 00	$825, 762 45	$3, 890 00	$1, 018, 977 45
1822	88, 980 00	805, 806 50	20, 723 39	915, 509 89
1823	72, 425 00	895, 550 00	.....	967, 975 00
1824	93, 200 00	1, 752, 477 00	12, 620 00	1, 858, 297 00
1825	156, 385 00	1, 564, 583 00	14, 926 00	1, 735, 894 00
1826	92, 245 00	2, 002, 090 00	16, 344 25	3, 110, 679 25
1827	131, 565 00	2, 869, 200 00	23, 577 32	3, 024, 342 32
1828	140, 145 00	1, 575, 600 00	25, 636 24	1, 741, 381 24
1829	295, 717 50	1, 994, 578 00	16, 580 00	2, 306, 875 50
1830	643, 105 00	2, 495, 400 00	17, 115 00	3, 155, 620 00
	1, 903, 092 50	16, 781, 046 95	151, 412 20	18, 835, 551 65
1831	$714, 270 00	$3, 175, 600 00	$33, 603 60	$3, 923, 473 60
1832	798, 435 00	2, 579, 000 00	23, 620 00	3, 401, 065 00
1833	978, 550 00	2, 759, 000 00	28, 160 00	3, 765, 710 00
1834	3, 954, 270 00	3, 415, 002 00	19, 151 00	7, 388, 423 00
1835	2, 186, 175 00	3, 443, 003 00	39, 489 00	5, 668, 667 00
1836	4, 135, 700 00	3, 606, 100 00	23, 100 00	7, 764, 900 00
1837	1, 148, 305 00	2, 096, 010 00	55, 583 00	3, 299, 898 00
1838	1, 809, 595 00	2, 315, 250 00	63, 702 00	4, 188, 547 00
1839	1, 375, 760 00	2, 098, 636 00	31, 286 61	3, 505, 682 00
1840	1, 690, 802 00	1, 712, 178 00	23, 627 00	3, 427, 607 61
	18, 791, 862 00	27, 199, 779 00	342, 322 21	46, 333, 963 21

L.—*Gold, silver, and copper coinage at the mint of the United States, &c.*—Continued.

Years.	Gold.	Silver.	Copper.	Total.
1841	$1, 102, 107 50	$1, 115, 875 00	$15, 973 67	$2, 233, 957 17
1842	1, 833, 170 50	2, 325, 750 00	23, 833 90	4, 182, 754 40
1843	8, 302, 797 50	3, 722, 260 00	24, 283 20	12, 049, 330 70
1844	5, 428, 230 00	2, 230, 550 00	23, 977 52	7, 687, 757 51
1845	3, 756, 447 50	1, 873, 200 00	38, 948 04	5, 668, 595 54
1846	4, 034, 176 57	2, 558, 580 00	41, 208 00	6, 633, 965 50
1847	20, 221, 385 00	2, 374, 450 00	61, 836 69	22, 657, 671 60
1848	3, 775, 512 50	2, 040, 050 00	64, 157 99	5, 879, 720 49
1849	9, 007, 761 50	2, 114, 950 00	41, 984 32	11, 164, 695 82
1850	31, 981, 738 50	1, 866, 100 00	44, 467 50	33, 392, 306 00
	89, 443, 328 00	22, 226, 755 00	380, 670 83	112, 050, 753 83
1851	$62, 614, 492 50	$774, 397 00	$99, 635 43	$63, 488, 524 93
1852	56, 846, 187, 50	999, 410 00	50, 630 94	57, 896, 228 44
1853	55, 213, 906 94	9, 077, 571 00	67, 059 78	64, 358, 537 72
1854	52, 094, 595 47	8, 619, 270 00	42, 638 35	60, 756, 503 82
1855	52, 795, 457 20	3, 501, 245 00	16, 030 79	56, 312, 732 99
1856	59, 343, 365 35	5, 196, 670 17	27, 106 78	64, 567, 142 30
1857, (Jan. 1, June 30, inclusive)	25, 183, 138 68	1, 601, 644 46	63, 510 46	26, 848, 293 60
1858, fiscal year	52, 889, 800 29	8, 233, 287 77	234, 000 00	61, 357, 088 06
1859, fiscal year	30, 409, 953 70	6, 833, 621 47	307, 000 00	37, 550, 585 17
1860, fiscal year	23, 447, 283 35	3, 250, 636 26	342, 000 00	27, 039, 919 61
	470, 838, 180 98	48, 087, 763 13	1, 249, 612 53	50, 175, 556 64
1861	$80, 708, 400 64	$2, 883, 706 94	$101, 660 00	$83, 693, 767 58
1862	61, 676, 576 55	3, 231, 081 51	116, 000 00	65, 023, 658 06
1863	22, 645, 729 90	1, 564, 297 22	478, 450 00	24, 688, 477 12
1864	23, 982, 748 31	850, 086 99	463, 800 00	25, 296, 635 30
1865	30, 685, 699 95	950, 218 69	1, 183, 330 00	32, 819, 248 64
1866	37, 429, 430 46	1, 596, 646 58	646, 570 00	39, 672, 647 04
1867	39, 838, 878 82	1, 562, 694 18	1, 879, 540 00	43, 281, 113 00
1868	24, 141, 245 06	1, 592, 986 48	1, 713, 385 00	27, 447, 616 54
1869	32, 027, 966 03	1, 574, 937 17	1, 279, 655 00	34, 881, 938 20
	353, 136, 675 72	15, 806, 655 76	7, 861, 790 00	376, 805, 115 48

REPORT OF COMMISSIONER OF INDIAN AFFAIRS.

REPORT

OF

THE COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., November 26, 1869.

SIR: I have the honor to transmit herewith a statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c., to be forwarded to the Secretary of the Treasury to accompany his report on the state of the finances.

Very respectfully, your obedient servant,

E. S. PARKER,
Commissioner.

Hon. J. D. COX,
Secretary of the Interior.

Statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under 10th article treaty Oct. 21, 1867.	Vol. 15, pages 581–9.	Twenty-eight installments unappropriated, at $30,000 each.	.....	$840,000 00	.....	.....
Do.....	Purchase of clothing.....	.....do.....	10th article treaty Oct. 21, 1867; estimated at $26,000.	$26,000 00	.....	.....	.....
Do.....	For pay of carpenter, farmer, blacksmith, miller, engineer, physician, and teacher.	.....do.....	14th article treaty Oct. 21, 1867; annual appropriation.	7,700 00	.....	.....	.....
Do.....	Three installments, to be expended in presents to the ten persons who shall grow the most valuable crops.	.....do.....	15th article treaty Oct. 21, 1867; two installments unappropriated, at $500 each.	.....	1,000 00	.....	.....
Arickarees, Gros Ventres, & Mandans.	Twenty installments, to be made during the pleasure of Congress, to be expended in such goods, provisions, and other articles as the President may from time to time determine, $5,000 of which to be expended in stock animals, &c.	.....	Laws not published; 7th article treaty July 27, 1866; seventeen installments unappropriated, estimated at $40,000 each.	.....	680,000 00	.....	.....
Assinaboines.....	Twenty installments, to be made during the pleasure of Congress, to be expended at the discretion of the President in such articles and provisions as he may from time to time determine, $10,000 of which may be expended in the purchase of stock animals, &c.	.....	Laws not published; 7th article treaty July 27, 1866; seventeen installments unappropriated, estimated at $30,000.	.....	510,000 00	.....	.....
Blackfeet, Bloods, and Piegans.	Twenty installments, to be expended in such useful goods, provisions, and other articles as the President at his discretion may from time to time determine, &c.	.....	Laws not published; 8th article treaty Sept. 1, 1868; still unappropriated, estimated at $50,000 each.	.....	1,000,000 00	.....	.....
Do.....	To pay such persons as may be entitled thereto such sum or sums as said Indians may be justly indebted to, by reason of such persons having furnished goods, &c.	.....	Laws not published; 8th article treaty Sept. 1, 1868; estimated at $75,000.	75,000 00	.....	.....	.....

Calapooias, Molallas, and Clackamas of Willamette Valley.	Five installments of the fourth series of annuity for beneficial objects.	Vol. 10, page 104.	2d article treaty Jan. 22, 1855; five installments to be appropriated, estimated at $5,500 each.	.....	27,500 00	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under 10th article treaty Oct. 28, 1867.	Vol. 15, page 593.	Twenty-eight installments unappropriated, at $20,000 each.	.....	560,000 00	.....	.....
Do	For the purchase of clothing	do	10th article treaty Oct. 28, 1867; estimated at $14,500.	14,500 00	.....	.....	.....
Do	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	Vol. 15, page 597.	13th article treaty Oct. 28, 1867; estimated at $7,700.	7,700 00	.....	.....	.....
Chickasaws	For permanent annuity in goods	Vol. 1, page 619, and vol. 14, page 774.	Act of Feb. 25, 1799; $3,000 per year.	.....	.....	$3,000 00	.....
Chippewas—Bois Forté band.	Twenty installments, for support of one blacksmith and assistant, and for tools, iron, &c.	Vol. 14, page 766.	3d article treaty April 7, 1866; sixteen installments unappropriated, estimated at $1,500 each.	.....	24,000 00	.....	.....
Do	Twenty installments for the support of schools and for the instruction of the Indians in farming and purchase of seeds, tools, &c.	do	3d article treaty April 7, 1866; sixteen installments unappropriated, estimated at $1,600 each.	.....	25,600 00	.....	.....
Do	Twenty installments of annuity in money, goods, and other articles in provision, ammunition, and tobacco.	do	3d article treaty April 7, 1866; annuity, $3,500; goods, &c., $6,500; provisions, ammunition, and tobacco, $1,000; sixteen installments unappropriated.	.....	176,000 00	.....	.....
Do	For transportation, &c., of annuity goods	do	6th article treaty April 7, 1866	1,500 00	.....	.....	.....
Chippewas of Lake Superior.	Twenty installments in coin, goods, implements, and for education.	Vol. 10, p'ge 1111.	4th article treaty Sept. 30, 1854; five installments unappropriated, estimated at $19,000.	.....	95,000 00	.....	.....
Do	Twenty installments, for six smiths and assistants, and for iron and steel.	do	5th article treaty Sept. 30, 1854; five installments unappropriated, estimated at $6,360 each.	.....	31,800 00	.....	.....
Do	For support of a smith and shop and pay of two farmers, during the pleasure of the President.	Vol. 11, p'ge 1112, and vol. 14, page 766.	12th article treaty Sept. 30, 1854, and 3d article treaty April 7, 1866; estimated at $1,800 per annum.	1,800 00	.....	.....	.....
Do	Twenty installments, for the seventh smith, &c.	Vol. 10, p'ge 1111.	Seven installments unappropriated, at $1,060 each.	.....	7,420 00	.....	.....
Chippewas of the Mississippi.	Money, goods, support of schools, provisions, and tobacco, 4th article treaty Oct. 4, 1842, 8th article Sept. 30, 1854, and 3d article treaty May 7, 1864.	Vol. 7, page 392, and vol. 10, page 111.	Ten installments of the second series at $9,000 01; seven installments to be appropriated.	.....	63,000 07	.....	.....
Do	Two farmers, two carpenters, tinsmiths and assistants, iron and steel, same article and treaty.	do	Ten installments of the second series, at $1,400; seven installments unappropriated.	.....	9,800 00	.....	.....
Do	Twenty installments in money of $20,000 each	Vol. 10, p'ge 1167.	3d article treaty Feb. 22, 1855, five unexpended.	.....	100,000 00	.....	.....
Do	Twenty-six installments of $1,000 each, to be paid to the Chippewas of the Mississippi.	do	3d article treaty Aug. 2, 1847, and 5th article treaty March 19, 1867; three installments unappropriated.	.....	3,000 00	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Chippewas of the Mississippi—Continued.	Ten installments, for support of schools, in promoting the progress of the people in agriculture, and assist them to become self-sustaining, support of physician, and purchase of medicine.	.....	3d article treaty March 19, 1867; eight installments unappropriated, at $11,500; laws not published.	.....	$92,000 00	.....	.....
Do.....	For insurance, transportation, &c., of annuities and provisions.	.....	6th article treaty March 19, 1867; laws not published.	$5,000 00	.....	.....	.....
Chippewas of the Mississippi, and Pillager & Lake Winnebagoshish bands of Chippewas.	Ten installments of $1,500 each, to furnish said Indians with oxen, log-chains, &c., 5th article treaty May 7, 1864.	Vol. 13, page 694.	Four installments unappropriated	.....	6,000 00	.....	.....
Do.....	For support of two carpenters, two blacksmiths, four farm laborers, and one physician, ten years.	.....do.....	Estimated at $7,700 per annum; four installments to be appropriated.	.....	30,800 00	.....	.....
Do.....	Pay of services and traveling expenses of a board of visitors, not more than five persons, to attend annuity payments to the Indians, &c.	.....do.....	7th article treaty May 7, 1864.....	480 00	.....	.....	.....
Do.....	This amount to be applied for the support of a saw-mill as long as the President may deem necessary.	.....do.....	6th article treaty May 7, 1864; annual appropriation.	1,000 00	.....	.....	.....
Do.....	For pay of female teachers employed on the reservation.	.....do.....	13th article treaty May 7, 1864.....	1,000 00	.....	.....	.....
Chippewas—Pillager and Lake Winnebagoshish bands.	Money, $10,666 66; goods, $8,000; and purposes of utility, $4,000; 3d article treaty Feb. 22, 1855.	Vol. 10, p'ge 1168.	Thirty installments; fifteen unappropriated, estimated at $22,666 66.	.....	339,999 87	.....	.....
Do.....	For purposes of education, same article and treaty.	.....do.....	Twenty installments of $3,000 each; five installments yet due.	.....	15,000 00	.....	.....

Chippewas of Red Lake and Pembina tribe of Chippewas.	$10,000 as annuity, to be paid per capita to the Red Lake band, and $5,000 to be paid to the Pembina band, during the pleasure of the President.	Vol. 13, pages 668 and 689.	3d article treaty Oct. 2, 1863, and 2d article supplementary treaty April 12, 1864; annual appropriation required, $15,000.	5,000 00			
Do	Fifteen installments of $12,000 each, for the purpose of supplying them with gilling twine, cotton maitre, linsey, blankets, sheeting, &c.	Vol. 13, pages 689 and 690.	3d article supplementary treaty April 12, 1864; estimated for Red Lake band, $8,000; Pembina band, $4,000; nine installments unappropriated.		108,000 00		
Do	One blacksmith, one physician, &c., one miller, one farmer, $3,900; iron, steel, and other articles, $500; carpentering, &c., $1,000.	Vol. 13, page 690.	4th article supplementary treaty April 12, 1864; fifteen installments, nine unappropriated, at $6,400 each.		57,600 00		
Do	To defray the expenses of a board of visitors, not more than three persons, to attend the annuity payments of said Chippewa Indians.	Vol. 13, page 668.	6th article treaty Oct. 2, 1863; fifteen installments of $390 each; nine unappropriated.		3,510 00		
Choctaws	Permanent annuities	Vol. 7, pages 99 and 614, and vol. 11, pages 213 and 236.	2d article treaty Nov. 16, 1805, $3,000; 13th article treaty Oct. 18, 1820, $600; 2d article treaty Jan. 20, 1825, $6,000.			9,600 00	
Do	Provisions for smiths, &c	Vol. 7, page 212	6th article treaty Oct. 18, 1820, and 9th article treaty Jan. 20, 1825; say $920.			920 00	
Do	Interest on $390,257 92, 10th and 13th articles treaty Jan. 22, 1855.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.			19,512 89	$390,257 80
Confederated tribes and bands in Middle Oregon.	For beneficial objects, at the discretion of the President, 2d article treaty June 25, 1855.	Vol. 12, page 964.	Five installments of $4,000 each, of the third series; five unappropriated.		20,000 00		
Do	For farmers, blacksmith, and wagon and plow maker for the term of fifteen years.	Vol. 12, page 965.	4th article treaty June 25, 1855; five installments unappropriated, estimated at $3,500 each.		17,500 00		
Do	For physician, sawyer, miller, superintendent of farming, and school teacher, twenty years.	Vol. 12, page 965.	4th article treaty June 25, 1855; ten installments unappropriated, at $5,600 each.		56,000 00		
Do	Salary of head chief of the confederated bands, twenty years.	do	4th article treaty June 25, 1855; ten installments unappropriated, at $500 each.		5,000 00		
Creeks	Permanent annuities	Vol. 7, pages 36 287, & vol. 11, page 700.	4th article treaty August 7, 1790, $1,500; 2d article treaty June 16, 1802, $3,000; 4th article treaty January 24, 1826, $20,000.			24,500 00	490,000 00
Do	Smiths, shops, &c	Vol. 7, page 287.	8th article treaty January 24, 1826, say $1,110.			1,110 00	22,200 00
Do	Wheelwright, permanent	Vol. 11, page 700.	8th article treaty January 24, 1826, say $600.			600 00	12,000 00
Do	Allowance during the pleasure of the President.	Vol. 7, pages 287 and 419.	5th article treaty Feb. 14, 1833, and 8th article treaty Jan. 24, 1826.	4,700 00			
Do	Interest on $200,000, held in trust, 6th article treaty Aug. 7, 1856.	Vol. 11, page 700.	5 per centum for education			10,000 00	200,000 00
Do	Interest on $775,168, held in trust, 3d article treaty June 14, 1866.	Vol. 14, page 786.	5 per centum to be expended under the direction of the Secretary of the Interior.			38,758 40	775,168 00

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payments.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age with a flannel skirt, or the goods necessary to make the same, a pair of woolen hose, calico and domestics; and for boys and girls under the ages named, such flannel and cotton goods as may be needed to make each a suit as aforesaid, &c.	Vol. 15, page 651.	9th article treaty May 7, 1868; estimated at $22,300.	$22,300 00			
Do	For purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of $10 for each Indian roaming, under the direction of the Secretary of the Interior.	Vol. 15, page 652.	9th article treaty May 7, 1868; estimated at $10,000.	10,000 00			
Do	For construction of an agency building, $1,000; building of a residence for physician, $1,000; and five buildings for employés, $2,500.	do	3d article treaty May 7, 1868	4,500 00			
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	do	10th article treaty May 7, 1868; estimated at $6,600.	6,600 00			
Do	Twenty installments for pay of teachers, and furnishing books, stationery, &c.	Vol. 15, page 651.	7th article treaty May 7, 1868; twenty installments unappropriated, at $3,000 each.		$60,000 00		
Do	For blacksmith, iron, and steel	Vol. 15, page 652	12th article treaty May 7, 1868	500 00			
Do	Purchase of seeds and agricultural implements	Vol. 15, page 651.	8th article treaty May 7, 1868; estimated at $5,000.	5,000 00			
Do	For purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of $20 for each Indian engaged in agriculture, &c.	Vol. 15, page 652.	9th article treaty May 7, 1868; estimated at $19,060.	19,060 00			
Do	Four installments to furnish said Indians with flour and meat.	do	9th article treaty May 7, 1868; still due, estimated at $131,400 each.		525,600 00		

Do	Purchase of cows and oxen	do	9th article treaty May 7, 1868	11,250 00			
Do	Three installments, to be expended in presents to the ten persons of said tribe who shall grow the most valuable crops.	do	12th article treaty May 7, 1868; still due, at $500 each.		1,500 00		
Crows—River	Twenty installments, to be expended in such useful goods, provisions, and other articles as the Secretary of the Interior at his discretion may from time to time determine, &c.		7th article treaty July 15, 1868; still unappropriated, estimated at $25,000 each. Laws not published.		500,000 00		
Do	To pay such persons as may be entitled thereto, such sum or sums as the said Indians may be justly indebted to, by reason of such persons having furnished goods, &c.		Laws not published. 7th article treaty July 15, 1868; estimated at	25,000 00			
Do	Twenty installments, for support of physician, &c., pay of blacksmith, teacher, and purchase of books and stationery, instruction in farming and the purchase of seeds, &c.		7th article treaty July 15, 1868; unappropriated, estimated at $6,200 each. Laws not published.		124,000 00		
Delawares	For life annuity to chiefs		Private act to supplementary treaty Sept. 24, 1829, to treaty Oct. 3, 1818.	100 00			
Dwamish and other allied tribes in Washington Territory.	For $150,000, under the direction of the President, in twenty installments.	Vol. 12, page 928.	6th article treaty Jan. 22, 1855; ten installments unappropriated.		75,000 00		
Do	Twenty installments, for an agricultural school and teacher; 14th article treaty Jan. 22, 1855	Vol. 12, page 929.	Ten installments unappropriated, estimated at $3,000 each.		30,000 00		
Do	Twenty installments, for smith and carpenter shop and tools, 14th article treaty Jan. 22, 1855.	do	Ten installments unappropriated, estimated at $500 each.		5,000 00		
Do	Twenty installments, for blacksmith, carpenter, farmer and physician.	do	Ten installments unappropriated, estimated at $4,600 each.		46,000 00		
Flatheads and other confederated tribes.	Five installments of the 3d series, for beneficial objects. under the direction of the President.	Vol. 12, page 976.	4th article treaty July 16, 1855; four installments unappropriated, estimated at $4,000 each.		16,000 00		
Do	Twenty installments, for support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Vol. 12, page 977.	5th article treaty July 16, 1855; agricultural and industrial school, &c., $300; pay of instructors, $1,800; ten installments unappropriated, estimated at $2,100 each.		21,000 00		
Do	Twenty installments, for two farmers, two millers, one blacksmith, one gunsmith, one tinsmith, carpenter and joiner, and wagon and plow maker, $7,400; and keeping in repair blacksmith's carpenter's, and wagon and plow maker's shops and furnishing tools therefor, $500.	do	5th article treaty July 16, 1855; ten installments unappropriated, estimated at $7,900 each.		79,000 00		
Do	Twenty installments, for keeping in repair flour and saw mill and supplying the necessary fixtures.	do	5th article treaty July 16, 1855; ten installments unappropriated, estimated at $500 each.		5,000 00		
Do	Twenty installments, for pay of physician, $1,400; and keeping in repair hospital and furnishing the necessary medicines, $300.	do	5th article treaty July 16, 1855; ten installments unappropriated, estimated at $1,700 each.		17,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payments.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Flatheads and other confederated tribes—Cont'd.	For keeping in repair the buildings required for employés, &c., for twenty years.	Vol. 12, page 977.	5th article treaty July 16, 1855; ten installments unappropriated, estimated at $300 each.		$3,000 00		
Do	For $500 per annum for twenty years for each of the head chiefs, 5th article treaty July 16, 1855.	do	Ten installments unappropriated, estimated at $1,500 each.		15,000 00		
Do	For insurance and transportation of annuity goods and provisions.	do	5th article treaty July 16, 1855	$11,920 41			
Gros Ventres	Twenty installments for support of physician, &c., pay of blacksmith, teacher, and furnishing books and stationery.		8th article treaty July 13, 1868; still unappropriated, estimated at $4,700. Laws not published.		94,000 00		
Do	Twenty installments for instructing said Indians in farming and purchase of seeds, &c.		8th article treaty July 13, 1868; still unappropriated, estimated at $1,500 each. Laws not published.		30,000 00		
Do	Twenty installments to be expended in such useful goods, provisions, and other articles as the Secretary of the Interior may from time to time determine, &c.		8th article treaty July 13, 1868; still unappropriated, estimated at $2,500 each. Laws not published.		500,000 00		
Do	To pay such persons as may be entitled thereto, such sum or sums as the said Indians may be justly indebted to by reason of such persons having furnished goods, &c.		8th article treaty July 13, 1868. Laws not published.	25,000 00			
Iowas	Interest on $57,500, being the balance of $157,500	Vol. 10, p'ge 1071.	9th article treaty May 7, 1854			$2,875 00	$57,500 00
Kansas	Interest on $200,000 at 5 per centum	Vol. 9, page 842	2d article treaty Jan., 1846			10,000 00	200,000 00
Kickapoos	Interest on $100,000 at 5 per centum	Vol. 10, p'ge 1079.	2d article treaty May 18, 1854			5,000 00	100,000 00
Do	Gradual payment on $200,000	do	2d article treaty May 18, 1854; $180,000 heretofore appropriated due.		20,000 00		
Klamaths and Modocs.	Five installments of $8,000 to be applied under the direction of the President.		2d article treaty Oct. 14, 1864; one installment unappropriated.		8,000 00		

Do	For keeping in repair saw and flouring buildings for blacksmiths, carpenter and plow maker, manual labor sch hospital for twenty years.		4th article treaty Oct. 14, 1864; seventeen installments unappropriated, estimated at $1,000 each.		17,000 00		
Do	For purchase of tools and materials for flour mill, carpenter's, blacksmith's, wagon and plow maker's shops, and books and stationery for the manual labor school.		4th article treaty Oct. 14, 1864; twenty installments of $1,500 each; sixteen installments unappropriated.		24,000 00		
Do	For pay superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker, fifteen years.		5th article treaty Oct. 14, 1864; eleven installments of $6,000 each unappropriated.		66,000 00		
Do	For pay of physician, miller, and two teachers for twenty years.		5th article treaty Oct. 14, 1864; sixteen installments of $3,600 each unappropriated.		57,600 00		
Makahs	Ten installments of $30,000, being 5th series for beneficial objects, under direction of the President.	Vol. 12, page 940.	5th article treaty Jan. 31, 1855; still unappropriated, at $1,000 each.		10,000 00		
Do	Twenty installments for an agricultural and industrial school and teachers.	Vol. 12, page 941.	11th article treaty Jan. 31, 1855; ten installments of $2,500 each unappropriated.		25,000 00		
Do	Twenty installments for smith, carpenter shops, and tools.	do	11th article treaty Jan. 31, 1855; ten installments of $500 each unappropriated.		5,000 00		
Do	Twenty installments for blacksmith, carpenter, farmer, and physician.	do	11th article treaty Jan. 31, 1855; ten installments of $4,600 each unappropriated.		46,000 00		
Menomonees	Pay of miller for fifteen years	Vol. 10, page 1065.	5th article treaty May 12, 1854; one installment unappropriated.		600 00		
Do	Fifteen installments to pay $242,686 for cession of lands.	do	4th article treaty May 12, 1854, and Senate amendment thereto; eleven installments of $16,179 06 each unappropriated.		177,969 66		
Miamies of Kansas.	Permanent provision for smith's shop, &c., and miller.	Vol. 7, pages 191 and 194; vol. 10, page 1095.	5th article treaty Oct. 6, 1818, 5th article treaty Oct. 23, 1834, and 4th article treaty June 5, 1854; say $940 for shop, and $600 for miller.			1,540 00	30,800 00
Do	Twenty installments upon $200,000, 3d article treaty June 5, 1854.	Vol. 10, page 1094.	$150,000 of said sum payable in twenty installments of $7,500 each; ten unappropriated.		75,000 00		
Do	Interest on $50,000 at 5 per centum		3d article treaty June 5, 1854			2,500 00	50,000 00
Miamies of Indiana.	Interest on $221,257 86 in trust	Vol. 10, page 1099.	Senate amendment to 4th article treaty June 5, 1854.			11,062 89	221,257 86
Miamies of Eel River.	Permanent annuities	Vol. 7, pages 51, 91, 146, and 116.	4th article treaty 1795, 3d article treaty, 1805, and 3d article treaty Sept., 1809; aggregate.			1,100 00	22,000 00
Molels	For pay of teacher to manual labor school, and for subsistence of pupils and necessary supplies.	Vol. 12, page 982.	2d article treaty Dec. 21, 1855; amount necessary during the pleasure of the President.	3,000 00			
Mixed Shawnees, Bannocks and Sheep-Eaters.	To be expended in such useful goods and provisions as the President, at his discretion, may from time to time determine.		6th article treaty Sept. 24, 1868; not published.	30,000 00			

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Mixed Shawnees, Bannocks, and Sheep-Eaters—Continued.	For erection of a saw-mill		8th article treaty Sept. 24, 1868; not published.	$8,000 00			
Do	For pay of farmer, physician, blacksmith, carpenter, and engineer, and for maintaining a mission school.		8th article treaty Sept. 24, 1868; not published.	8,100 00			
Navajoes	For such articles of clothing, or raw material in lieu thereof, for 8,000 Navajo Indians, not exceeding $5 per Indian; and for seeds, farming implements, &c., for 1,400 families.	Vol. 15, page 669.	7th and 8th articles treaty June 1, 1868; estimated for articles of clothing, or raw material in lieu thereof, $40,000; and for seeds, farming implements, work cattle, &c., $35,000.	75,000 00			
Do	For purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper, the sum of $10 for each person who engages in farming, &c.	do	8th article treaty June 1, 1868; estimated at $14,000.	14,000 00			
Nez Percés	Five installments of the 3d series for beneficial objects, at the discretion of the President.	Vol. 12, page 958.	4th article treaty June 11, 1855; five installments unappropriated, at $6,000 each.		$30,000 00		
Do	Twenty installments, for support of two schools, &c., and pay of one superintendent of teaching and two teachers.	Vol. 12, page 959.	5th article treaty June 11, 1855; ten installments of $3,700 each, unappropriated.		37,000 00		
Do	Twenty installments, for one superintendent farming and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plowmaker.	do	5th article treaty June 11, 1855; ten installments of $9,400 each, unappropriated.		94,000 00		
Do	Twenty installments, for keeping in repair grist and and saw-mill, and providing the necessary tools.	do	5th article treaty June 11, 1855; ten installments of $500 each, unappropriated.		5,000 00		

Do	Twenty installments, for pay of physician and keeping in repair hospital, and furnishing necessary medicines, &c.	do	5th article treaty June 11, 1855; ten installments of $1,700 each, unappropriated.		17,000 00		
Do	Twenty installments, for keeping in repair buildings for employés and salary of head chief.	do	5th article treaty June 11, 1855; for repairs of buildings, $300; salary of head chief, $500; ten installments, unappropriated, at $800.		8,000 00		
Do	Twenty installments, for keeping in repair the blacksmiths', tinsmiths', gunsmiths', carpenters, and wagon and plowmakers' shops, and providing necessary tools therefor.	do	5th article treaty June 11, 1855; ten installments of $500 each, unappropriated.		5,000 00		
Do	Sixteen installments, for boarding and clothing children who attend school, providing school and boarding-houses with necessary furniture, purchase of wagons, teams, tools, &c.	Vol. 14, page 649.	4th article treaty June 9, 1863; twelve installments of $3,000 each, unappropriated.		36,000 00		
Do	For salary of two subordinate chiefs	Vol. 14, page 650.	5th article treaty June 9, 1863	1,000 00			
Do	Fifteen installments, for repair of houses, mills, shops, &c., and providing furniture, tools, &c.	do	5th article treaty June 9, 1863; twelve installments of $2,500 each, unappropriated.		30,000 00		
Do	For salary of two matrons to take charge of the boarding-schools, two assistant teachers, one farmer, one carpenter, and two millers.	do	5th article treaty June 9, 1863	7,600 00			
Nisqually, Puyallups, and other tribes and bands of Indians.	For payment of $32,500 in graduated payments	Vol. 10, page 1133.	4th article treaty Dec. 26, 1854; still unappropriated.		4,000 00		
Do	Pay of instructor, smith, physician, carpenter, &c., twenty years.	Vol, 10, page 1134.	10th article treaty Dec. 26, 1854; five installments of $6,700 each, still due.		33,500 00		
Do	For support of an agricultural and industrial school, and support of smith and carpenter's shop, and providing necessary tools therefor.	do	10th article treaty Dec. 26, 1854; five installments of $1,500 each, still due.		7,500 00		
Northern Cheyennes and Arapahoes.	Purchase of clothing	Vol. 15, page 657.	6th article treaty May 10, 1868; estimated at $15,000.	15,000 00			
Do	To be expended by the Secretary of the Interior ($10 for each Indian, roaming, 1,800) in the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	do	6th article treaty May 10, 1868; estimated at $18,000.	18,000 00			
Do	Four installments, to furnish said Indians with flour and meat.	do	6th article treaty May 10, 1868; three installments of $66,576 each, yet due.		199,728 00		
Do	For pay of teacher, carpenter, miller, farmer, blacksmith, engineer, and physician.	Vol. 15, page 658.	7th article treaty May 10, 1868; estimated at $7,700.	7,700 00			
Do	To be expended in presents to the ten persons of said tribe who may grow the most valuable crops.	do	9th article treaty May 10, 1868; three installments of $500 each, two unappropriated.		1,000 00		
Omahas	Fifteen installments, being the 3d series, in money or otherwise.	Vol. 10, page 1044.	4th article treaty Mar. 16, 1854; thirteen installments of $2,000 each, unappropriated.		260,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Omahas—Cont'd	Ten installments, for pay of engineer, miller, farmer, and blacksmith, and keeping in repair grist and saw-mill, support of blacksmith's shop, and furnishing tools for the same.	Vol. 10, page 1044, and vol. 14, page 668.	8th article treaty Mar. 16, 1854, and 3d article treaty Mar. 6, 1865; estimated: engineer, $1,200; miller, $900; farmer, $900; blacksmith, $900; keeping in repair grist and saw-mill, and support of smith shop, $600; six installments of $4,500 each, unappropriated.	.....	$27,000 00	.....	.....
Osages	Interest on $69,120 at 5 per centum, for educational purposes.	Vol. 7, page 242	Senate resolution Jan. 19, 1838, and 6th article treaty Jan. 2, 1825.	.....	.....	$3,456 00	$69,120 00
Do	Interest on $300,000 at 5 per centum, to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Vol. 14, page 687.	1st article treaty Sept. 29, 1865	.....	.....	15,000 00	300,000 00
Ottawas and Chippewas of Michigan.	Four equal annual installments, in coin, of the sum of $206,000, being the unpaid part of the principal sum of $306,000.	Vol. 11, page 624.	2d article treaty July 31, 1855; two installments of $51,500 each, unappropriated, to be distributed per capita in the usual manner of paying annuities.	.....	103,000 00	.....	.....
Do	For interest on $51,500 at 5 per centum, being the balance of $206,000.	do	2d article treaty July 31, 1855	.....	.....	2,575 00	51,500 00
Otoes and Missourias.	Fifteen installments, being the 3d series, in money or otherwise.	Vol. 10, page 1039.	4th article treaty Mar. 15, 1854; thirteen installments of $9,000 each, still due.	.....	117,000 00	.....	.....
Pawnees	For annuity goods and such articles as may be necessary for them.	Vol. 11, page 729.	2d article treaty Sept. 24, 1857	.....	.....	30,000 00	.....
Do	For the support of two manual-labor schools during the pleasure of the President, and pay of two teachers.	Vol. 11, page 730.	3d article treaty Sept. 24, 1857	$11,200 00	.....	.....	.....
Do	For purchase of iron and steel, and other necessaries for shops, and pay of two blacksmiths, one of whom to be tinsmith and gunsmith, and compensation of two strikers or apprentices.	do	4th article treaty Sept. 24, 1857; estimated: for iron, steel, &c., $500; for two blacksmiths, $1,200; and two strikers, &c., $480.	2,180 00	.....	.....	.....

Do	For farming utensils and stock, during the pleasure of the President, and pay of farmer.	do	4th article treaty Sept. 24, 1857	1,800 00			
Do	For pay of miller and engineer, at the discretion of the President.	do	4th article treaty Sept. 24, 1857	1,800 00			
Do	For compensation to apprentices to assist in working the mill and keeping in repair grist and saw-mills.	do	4th article treaty Sept. 24, 1857	800 00			
Poncas	Ten installments of the second series, to be paid to them, or expended for their benefit.	Vol. 12, page 997.	2d article treaty March 12, 1858; four installments of $10,000 each, unappropriated.		40,000 00		
Do	This amount to be expended, during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Vol. 12, page 998.	2d article treatv March 12, 1858.	7,500 00			
Pottawatomies	Life annuities to chiefs	Vol. 7, page 379 and 433.	3d article treaty Oct. 20, 1832, $200; and third article treaty Sept. 26, 1837, $700.	900 00			
Do	Permanent annuity in money	Vol. 7, pages 51, 114, 185, 317, 320, and 855.	4th article treaty 1795, $724 77; 3d article treaty 1809, $362 39; 3d article treaty 1818, $1,811 93; treaty 1828, $1,449 54; 2d article treaty July, 1829, $11,596 33; 10th article treaty June, 1846, $217 43.			16,162 39	323,247 80
Do	Education during the pleasure of Congress	Vol. 7, pp. 296, 318, and 401.	3d article treaty Oct. 16, 1826; 2d article treaty Sept 20, 1828; and 4th article treaty Oct. 27, 1832.	5,000 00			
Do	Permanent provisions for three smiths	Vol. 7, pp. 296, 318, and 321.	2d article treaty Sept. 20, 1828, and 3d article treaty Oct. 16, 1826.	2,042 94			
Do	Permanent provisions for furnishing salt	Vol. 7, page 320.	2d article treaty July 29, 1829; estimated at $317 09.	317 09			
Do	Interest on $466,027 48 at 5 per centum	Vol. 9, page 854.	7th article treaty June 5 and 17, 1846.			23,301 37	466,027 48
Pottawatomies of Huron.	Permanent annuities	Vol. 7, page 106.	2d article treaty Nov. 17, 1807.			400 00	8,000 00
Quapaws	Provision for education, and for smith and farmer, and smith's shop, during the pleasure of the President.	Vol. 7, page 425.	3d article treaty May 13, 1833; $1,000 per year for education, and $1,660 for smith, farmer, &c.—$2,660.	2,660 00			
Qui-nai-elts and Quil-leh-utes.	$25,000, being the fifth series. to be expended for beneficial objects, under the direction of the President.	Vol. 12, page 972.	4th article treaty July 1, 1855; five installments of $1,000 each, unappropriated.		5,000 00		
Do	Twenty installments, for support of agricultural and industrial school, and for the employment of suitable instructors.	Vol. 12, page 973.	10th article treaty July 1, 1855; ten installments of $2,500 each, unappropriated.		25,000 00		
Do	Twenty installments, for support of smith and carpenter shop, and tools.	do	10th article treaty July 1, 1855; ten installments of $500 each, unappropriated.		5,000 00		
Do	Twenty installments, for employment of blacksmith, carpenter, farmer, and physician.	do	10th article treaty July 1, 1855; ten installments of $4,600 each, unappropriated.		46,000 00		
Rogue Rivers	Five installments, in blankets, clothing, farming utensils, and stock.	Vol. 10, p. 1019.	4th article treaty Sept. 10, 1853; five installments of $3,000 each, unappropriated.		15,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Sacs and Foxes of the Mississippi.	Permanent annuities	Vol. 7, page 85.	3d article treaty March 3, 1804.			$1,000 00	$20,000 00
Do	Interest on $200,000 at 5 per centum	Vol. 7, page 541.	2d article treaty Oct. 21, 1837.			10,000 00	200,000 00
Do	Interest on $800,000 at 5 per centum	Vol. 7, page 596.	2d article treaty Oct. 11, 1842.			40,000 00	800,000 00
Do	Five installments, for support of physician, &c.	Vol. 15, page 497.	10th article treaty Feb. 18, 1867; four installments of $1,500 each unappropriated.		$6,000 00		
Do	Five installments, for furnishing tobacco and salt.	do	10th article treaty Feb. 18, 1867; four installments of $350 each unappropriated.		1,400 00		
Do	Surveying the Sac and Fox Indians of Mississippi reservation.	Vol. 15, page 496.	6th article treaty Feb. 18, 1867.	$3,000 00			
Sacs and Foxes of Missouri.	Interest on $157,400 at 5 per centum	Vol. 7, page 543.	2d article treaty Oct. 21, 1837.			7,870 00	157,400 00
Seminoles	Interest on $500,000, per eighth article treaty Aug. 7, 1856.	Vol. 11, page 702.	$25,000 annuities.			25,000 00	500,000 00
Do	Interest on $70,000 at 5 per centum	Vol. 14, page 757.	3d article treaty March 21, 1866; for support of schools, &c.			3,500 00	70,000 00
Senecas	Permanent annuities	Vol. 7, pages 161 and 179.	4th article treaty Sept. 29, 1817, $500; 4th article treaty Sept. 17, 1817, $500.			1,000 00	20,000 00
Do	Provision for smith and smith's shops, and miller, during the pleasure of the President.	Vol. 7, page 349.	4th article treaty Feb. 28, 1831, say $1,660.	1,660 00			
Senecas of New York.	Permanent annuities	Vol. 4, page 442.	Act Feb. 19, 1841; $6,000.			6,000 00	120,000 00
Do	Interest on $75,000 at 5 per centum	Vol. 9, page 35.	Act June 27, 1846; $3,750.			3,750 00	75,000 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States Treasury.	do	Act June 27, 1846; $2,152 50.			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuities	Vol. 7, page 119.	4th article treaty Sept. 17, 1818.			1,000 00	20,000 00
Do	Provision for the support of smith and smith's shop, during the pleasure of the President.	Vol. 7, page 352.	4th article treaty July 20, 1831.	1,060 00			

Senecas, Mixed Senecas and Shawnees, Quapaws, Confederated Peorias, Kaskaskias, Weas, and Piankeshaws, Ottawas of Blanchard's Fork and Roche de Bœuf, and certain Wyandotts.	Five installments for blacksmith and assistant, shop and tools, iron and steel for shop, for Shawnees.	Vol. 15, p'ge 515.	8th article treaty Feb. 23, 1867; four installments, of $500 each, unappropriated.	.....	2,000 00	.....	.....
Do	To defray expenses of examination and report of sales of land, assigned and patented to incompetent Wyandotts.	Vol. 15, p'ge 517.	15th article treaty Feb. 23, 1867.....	1,500 00	.....	.....	.....
Do	Six installments for pay of blacksmith, and for necessary iron and steel, and tools, for Peorias, Kaskaskias, &c.	Vol. 15, p'ge 520.	27th article treaty Feb. 23, 1867; five installments, of $1,500 each, unappropriated.	.....	7,500 00	.....	.....
Shawnees.....	Permanent annuities for education.....	Vol. 7, pages 51, 100.	4th article treaty Aug. 3, 1795; 3d article treaty May 10, 1854, and 4th article treaty Sept. 29, 1817.	.....	.....	3,000 00	60,000 00
Do	Interest on $40,000 at 5 per centum.....	Vol. 10, p. 1056.	3d article treaty May 10, 1854.....	.....	.....	2,000 00	40,000 00
Shoshones — Western band.	Twenty installments, of $5,000 each, to be expended under the direction of the President.	.....	7th article treaty Oct. 1, 1863; fourteen installments unappropriated.	.....	70,000 00	.....	.....
Shoshones — Eastern band.	Twenty installments, of $10,000 each, to be applied under the direction of the President.	.....	5th article treaty July 2, 1863; fourteen installments unappropriated.	.....	140,000 00	.....	.....
Shoshones—Northwestern band.	Twenty installments, of $5,000 each, to be expended under the direction of the President.	Vol. 13, p'ge 663.	3d article treaty July 30, 1863; fourteen installments unappropriated.	.....	70,000 00	.....	.....
Shoshones, Goship band.	Twenty instalments of $1,000 each, to be expended under the direction of the President.	Vol. 13, page 682.	7th article treaty October 7, 1863; fourteen installments unappropriated.	.....	14,000 00	.....	.....
Shoshones and Bannack tribes of Indians.	Surveying or running the exterior lines of the reservation for the Shoshones.	Vol. 15, page 674.	2d article treaty July 3, 1868	3,600 00	.....	.....	.....
Do.....	For erection of a warehouse or storeroom $2,000; residence for physician, $2,000; agency building for the agent, $3,000; five buildings for employés, $10,000; school-house or mission building, $2,500; and a steam circular-saw mill, with grist mill and shingle machine attached.	.....do	3d article treaty July 3, 1868; estimated at $27,500.	27,500 00	.....	.....	.....
Do.....	Surveying the reservation or tracts of lands selected for farming purposes.	Vol. 15, page 675.	6th article treaty July 3, 1868.....	2,100 00	.....	.....	.....
Do.....	Purchase of seeds and agricultural implements..	.....do	8th article treaty July 3, 1868; estimated at $10,000, for 100 families.	10,000 00	.....	.....	.....
Do.....	To purchase suits of clothing for males over fourteen years of age, the flannel, hose, calico, and domestics for females over the age of twelve years, and such flannel and cotton goods as may be needed to make suits for boys and girls.	Vol. 15, page 676.	9th article treaty July 3, 1868; estimated at $33,555 25.	33,555 25	.....	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is anually paid; and amounts which invested at five per cent., would produce permanent annuities.
Shoshones and Bannack tribes of Indians.	To purchase such articles as may be considered proper by the Secretary of the Interior for, say, 1,800 persons roaming, and 600 persons engaged in agriculture.	Vol. 15, page 676.	9th article treaty July 3, 1868; estimated at $30,000.	$30,000 00	.....	.....	.....
Do.....	Pay of physician, teacher, carpenter, miller, engineer, farmer, and blacksmith.	.....do.....	10th article treaty July 3, 1868; estimated at $6,800.	6,800 00	.....	.....	.....
Do.....	Three installments, to be expended in presents, for the ten persons who grow the most valuable crops.	.....do.....	12th article treaty July 3, 1868; still due, at $500 each.	.....	$1,500	.....	.....
Six Nations of New York.	Permanent annuities in clothing, &c.....	Vol. 7, page 46.	6th article treaty November 11, 1794.	.....	.....	$4,500 00	$90,000 00
Sioux of Dakota, Blackfeet band.	Twenty installments of $7,000 each, to be paid under the direction of the Secretary of the Interior.	Vol. 14, page 728.	4th article treaty October 19, 1865; seventeen installments unappropriated.	.....	119,000 00	.....	.....
Sioux of Dakota, Lower Brulé band.	Twenty installments of $6,000 each, to be expended under direction of the Secretary of the Interior.	Vol. 14, page 700.	4th article treaty October 14, 1865; seventeen installments unappropriated.	.....	102,000 00	.....	.....
Do.....	Five installments of $2,500 each, to be expended under the direction of the Secretary of the Interior.	.....do.....	6th article treaty October 14, 1865; three installments unappropriated.	.....	7,500 00	.....	.....
Do.....	For pay of farmer, support of one blacksmith, and for tools, iron and steel, and other articles necessary for the shop.	.....do.....	6th article treaty October 14, 1865; estimated at $2,500.	2,500 00	.....	.....	.....
Do.....	For pay of engineer, sawyer, and employés, and keeping in repair saw-mill and purchase of tools therefor.	.....	Estimated at $3,740.....	3,740 00	.....	.....	.....
Sioux of Dakota, Minneconjoux band.	Twenty installments of $10,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 696.	4th article treaty October 10, 1865; seventeen installments unappropriated.	.....	170,000 00	.....	.....
Sioux of Dakota. Oak-pah-pah band.	Twenty installments of $9,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 740.	4th article treaty Oct. 20, '65; seventeen installments unappropriated.	.....	153,000 00	.....	.....

Sioux of Dakota, Ogallalla band.	Twenty installments of $10,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 748.	4th article treaty October 28, 1865; seventeen installments unappropriated.		170,000 00		
Sioux of Dakota, Sans Arc band.	Twenty installments of $8,400 each, under the direction of the Secretary of the Interior.	Vol. 14, page 732.	4th article treaty October 20, 1865; seventeen installments unappropriated.		142,800 00		
Do	Five installments of $950 each, to be expended in agricultural implements and for improvements.	do	5th article treaty October 20, 1865; three installments unappropriated.		2,850 00		
Sioux of Dakota, Two Kettle band.	Twenty installments of $6,000 each, under the direction of the Secretary of the Interior.	Vol. 14, page 724.	4th article treaty October 19, 1865; seventeen installments unappropriated.		102,000 00		
Do	Five installments of $2,825 each, to be expended in agricultural implements and improvements.	do	5th article treaty October 19, 1865; three installments unappropriated.		8,475 00		
Do	Pay of farmer, support of one blacksmith, furnishing tools, iron and steel, and other articles necessary for the shop.	do	6th article treaty October 19, 1865; for farmer, $1,000; support of one blacksmith, &c., $1,500.	2,500 00			
Do	Pay of engineer, sawyer and employés, keeping in repair saw-mill, and purchase of tools therefor.	do	Estimated at $3,740	3,740 00			
Sioux of Dakota, Upper Yanctonai band.	Twenty installments of $10,000 each, under the direction of the Secretary of the Interior.	Vol. 14. page 744.	4th article treaty October 28, 1865; seventeen installments unappropriated.		170,000 00		
Sioux of Dakota, Yanctonai band.	Twenty installments of $10,500 each, under the direction of the Secretary of the Interior.	Vol. 14, page 736.	4th article treaty October 20, 1865; seventeen installments unappropriated.		178,500 00		
Do	Five installments of $2,875 each, to be expended in agricultural implements and improvements.	do	5th article treaty October 20, 1865; three installments unappropriated.		8,625 00		
Do	For pay of farmer, support of one blacksmith, furnishing tools, iron and steel, and other articles necessary for the shop.	do	5th article treaty October 20, 1865; for farmer, $1,000; for one blacksmith, &c., $1,500.	2,500 00			
Sioux Indians—different bands of.	Erection of warehouse or storeroom $2,500; agency building for agent, $3,000; residence of physician, $3,000; five buildings for employés, $10,000; school-house or mission building, $5,000; and erection of a steam circular-saw mill, with grist mill and shingle machine attached, $8,000.	Vol. 15, page 636.	4th article treaty April 29, 1868; estimated at $31,500.	31,500 00			
Do	Purchase of seeds and agricultural implements	Vol. 15, page 638.	8th article treaty April 29, 1868	60,000 00			
Do	Purchase of clothing for males over fourteen years of age; the flannel, hose, calico, and domestics required for females over twelve years of age; and for such flannel and cotton goods as may be needed to make suits for boys and girls,	do	10th article treaty April 29, 1868; estimated at $136,700.	136,700 00			
Do	Purchase of such articles as may be considered proper by the Secretary of the Interior for, say, 11,400 persons roaming, and 3,600 engaged in agriculture.	do	10th article treaty April 29, 1868; estimated at $186,000.	186,000 00			
Do	Purchase of 5,470,000 pounds of beef, and the same quantity of flour.	do	10th article treaty April 29, 1868; estimated at $985,500.	985,500 00			

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which invested at five per cent. would produce permanent annuities.
Sioux Indians—different bands of.	Purchase of cows and oxen for 600 lodges	Vol. 15, page 638.	10th article treaty April 29, 1868; estimated at $126,000.	$126,000 00			
Do	Pay of physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Vol. 15, page 640.	13th article treaty April 29, 1868	10,400 00			
Do	Three installments to be expended in presents for ten persons who grow the most valuable crops.	do.	14th article treaty April 29, 1868; still due, at $500 each.		$1,500 00		
S'Klallams	Five installments on $60,000, being fifth series, under the direction of the President.	Vol. 12, page 934.	5th article treaty January 26,1855; still due, at $2,400 each.		12,000 00		
Do	Twenty installments for support of an agricultural and industrial school and pay of teacher.	do	11th article treaty October 26,1855; ten installments of $2,500 each, unappropriated.		25,000 00		
Do	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	Vol. 12, page 935.	11th article treaty October 26, 1855; ten installments of $4,600 each, unappropriated.		46,000 00		
Tabequache band of Utahs.	Ten installments of $20,000 each	Vol. 13, page 675.	8th article treaty October 7, 1863; goods, $10,000; provisions, $10,000; four installments unappropriated.		80,000 00		
Do	Purchase of iron, steel, and tools for blacksmith shop, and pay of blacksmith and assistant.	do	10th article treaty October 7, 1863; iron and steel, $220; blacksmith and assistant, $1,100.	1,320 00			
Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	Pay of ten carpenters, two millers, two farmers, one blacksmith, and two teachers.	Vol. 15, page 622.	15th article treaty March 2, 1868	11,000 00			
Do	Purchase of iron and steel and the necessary tools for the blacksmith shop.	Vol. 15, page 621.	do	220 00			
Do	Thirty installments of $30,000 each, to be expended under the direction of the Secretary of the Interior, for clothes, blankets, and such other articles as he may think proper.	Vol. 15, page 622.	11th article treaty March 2, 1868; twenty installments unappropriated.		870,000 00		

....Do.....	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, and potatoes, &c.	.....do	15th article treaty March 2, 1868..	30,000 00	.....	.....	.....
Umpquas and Calapoolas of Umpqua Valley, Oregon ...	Five installments, of the fourth series of annuities for beneficial objects, under the direction of the President.	Vol. 10, page [illegible]	3d article treaty November 29, 1855; five installments of $1,000 each, unappropriated.	.....	5,000 00	.....	.....
Do.....	Support of teachers, &c., twenty years.....	Vol. 10, page 1127.	6th article treaty of November 29, 1855; five installments of $1,450 each, unappropriated.	.....	7,250 00	.....	.....
Umpquas, Cow Creek band	Twenty installments of $550 each	Vol. 10, page 1027.	3d article treaty September 19, 1853; four installments unappropriated.	.....	2,200 00	.....	.....
Walla-Walla, Cayuse, and Umatilla tribes.	Five installments, of the third series, to be expended under the direction of the President.	Vol. 12, page 946.	2d article treaty June 9, 1855; five installments of $4,000 each, unappropriated.	.....	20,000 00	.....	.....
Do.....	Twenty installments for pay of two millers, one farmer, one superintendent of farming operations, two school teachers, one physician, one blacksmith, one wagon and plow maker, and one carpenter and joiner.	Vol. 12, page 947.	4th article treaty June 9, 1855; ten installments of $11,200 each, unappropriated.	.....	112,000 00	.....	.....
Do.....	Twenty installments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	.....do	4th article treaty June 9, 1855; ten installments of $3,000 each, unappropriated.	.....	30,000 00	.....	.....
Do.....	Twenty installments of $1,500 each; for the head chiefs of these bands, $500 each.	.....do	5th article treaty June 9, 1855; ten installments unappropriated.	.....	15,000 00	.....	.....
Do.....	Twenty installments for salary of son of Pio-pio-mox-mox.	.....do	5th article treaty June 9, 1855; ten installments of $100 each, unappropriated.	.....	1,000 00	.....	.....
Winnebagoes	For interest on $1,000,000 at five per centum.....	Vol. 7, page 546; vol. 12, page 628.	4th article treaty November 1, 1837, and Senate amendment July 17, 1862.	.....	.....	$50,000 00	1,000,000 00
Do.....	Thirty installments of interest on $85,000.....	Vol. 9, page 879.	4th article treaty October 13, 1846; seven installments of $4,250 each, unappropriated.	.....	29,750 00	.....	.....
Wall-pah-pe tribe of Snake Indians ...	Five installments of $2,000 each, under the direction of the President.	Vol. 14, page 684.	7th article treaty August 12, 1865; two installments unappropriated.	.....	4,000 00	.....	.....
Yakamas	Five installments, of the third series, for beneficial objects, at the discretion of the President.	Vol. 12, page 953.	4th article treaty June 9, 1855; five installments of $6,000 each, unappropriated.	.....	30,000 00	.....	.....
Do.....	Twenty installments for support of two schools—one of which to be an agricultural and industrial school—keeping them in repair, providing books, stationery, and furniture.	.....do	5th article treaty June 9, 1855; ten installments of $500 each, unappropriated.	.....	5,000 00	.....	.....
Do.....	Twenty installments for one superintendent of teaching, and two teachers.	.....do	5th article treaty June 9, 1855; ten installments of $3,200 each, unappropriated.	.....	32,000 00	.....	.....
Do.....	Twenty installments for one superintendent of farming, and two farmers, two blacksmiths, one tinner, one gunsmith, one carpenter and one sawyer, and one wagon and plow maker.	.....do	5th article treaty June 9, 1855; ten installments of $11,400 each, unappropriated.	.....	114,000 00	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws: Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities, incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which invested at five per cent. would produce permanent annuities.
Yakamas	Twenty installments for keeping in repair hospital, furnishing medicines, &c., and pay of physician.	Vol. 12, page 953.	5th article treaty June 9, 1855; ten installments of $1,700 each, unappropriated; (physician, $1,400; hospital, &c., $300.)		$17,000 00		
Do	Twenty installments for keeping in repair grist and saw mill, and furnishing the necessary tools therefor.	do	5th article treaty June 9, 1855; ten installments of $500 each, unappropriated.		5,000 00		
Do	Twenty installments for keeping in repair buildings for employés.	do	5th article treaty June 9, 1855; ten installments of $300 each, unappropriated.		3,000 00		
Do	For salary of head chief for twenty years	do	5th article treaty June 9, 1855; ten installments of $500 each, unappropriated.		5,000 00		
Do	Twenty installments for keeping in repair blacksmith's, tinsmith's, gunsmith's, carpenter's, wagon and plow maker's shops, and furnishing tools therefor.	do	do		5,000 00		
Yancton tribe of Sioux	Ten installments of $40,000 each, of the second series, to be paid to them or expended for their benefit.	Vol. 11, page 744.	4th article treaty April 19, 1858; nine installments unappropriated.		360,000 00		
	Total			2,240,615 69	12,214,377 60	$393,746 44	7,004,528 94

OFFICE INDIAN AFFAIRS, *October* 28, 1869.

REPORT OF SUPERINTENDENT U. S. COAST SURVEY.

REPORT

OF

THE SUPERINTENDENT OF THE UNITED STATES COAST SURVEY.

COAST SURVEY OFFICE,
Washington, September 30, 1869.

SIR: I have the honor to submit estimates for continuing the survey of the coast of the United States during the fiscal year 1870–'71.

In connection with the same, and in explanation of details of work presented with the estimates for means, I will briefly recite the operations of the present surveying year in advance of the usual full annual report, which cannot be completed until the concluding reports of the working season have been received.

All the surveying parties that could be maintained with the appropriation are yet in the field, and will continue work in the northern sections until severity of weather makes their transfer expedient for continuing the survey of the southern and Gulf coast. The progress of the parties severally has been satisfactory, and has not been interrupted, except in the case of a few parties on the coast of Maine that suffered delay in consequence of the great storm of the 8th instant, which destroyed the camps. The regular operations of the survey have been continued on the shores of the St. Croix River, Maine; in Penobscot Bay and the adjacent waters, and on Penobscot River; on Kennebec River; on the upper shores of Casco Bay; in the vicinity of Portland; and on the coast near Kennebunkport. The harbors between Mount Desert Island and Boston have been specially examined with reference to the compilation of a Coast Pilot; and local examinations have been made to determine questions concerning the light-house service in St. Croix River, in Prospect Harbor, Maine, and at Salem Harbor, Massachusetts. A party is organized for sounding on the Monomoy Shoals. An astronomical party at Cambridge exchanged star signals with a party at Omaha, for determining difference of longitude by the telegraph. On this work, as a basis, the geographical positions of Springfield and Mattoon, in the State of Illinois, of Burlington and Des Moines in Iowa, of Julesburg and Bushnell in Nebraska, of Ann Harbor in Michigan, and of Pittsburg in Pennsylvania, have been accurately determined.

Advantage was taken of the very favorable opportunity presented by the total eclipse of the sun on the 7th of August to make such precise observations as would be available for correcting the lunar elements. The party under my immediate direction observed at Springfield, Illinois, and three other parties of the Coast Survey made successful observations at Des Moines, Iowa, Shelbyville, Kentucky, and Bristol, Tennessee. The results will doubtless give to the determination of difference of longitude by the method of occultations and eclipses those data which were needed for its perfection. All observations made by the navigator for his position at sea will become more efficient by the im-

provement in the tables of the moon, which will arise from the correction of its elements.

Resuming the notice of work on the coast in geographical order, progress has been made in the detailed survey for a chart of Narraganset Bay; special examinations have been made of the channels near Sandy Hook, and of New York Harbor; and the survey has been continued on the coast of New Jersey, near Atlantic City. A special examination has been made of the light-houses, beacons, and buoys in Chesapeake Bay, as a system of aids for navigation. Work has been continued in the survey of the lower estuaries of the Chesapeake, in the main triangulation near Washington City, and in that passing southward from Cape Henry, for which also a base line has been measured near Norfolk, Virginia; in soundings off the sea-coast below Portsmouth, North Carolina; in Pamlico Sound, and on the shores of its branches in the vicinity of Pamlico River; on the bar and channels of Charleston entrance, South Carolina; on the coast of Georgia at Wilmington River and Skiddaway Island; along the inland water passages below the Ogeechee; on Altamaha Sound and its branches; in the water passages between that sound and St. Simon's; on the bar and in the channels leading to Fernandina Harbor, Florida; in the Gulf Stream off the Florida Peninsula; on the Gulf coast at St. Andrew's Bay, and westward of Pensacola entrance; on the islands and in the waters of Isle au Breton Sound, Louisiana; and in Corpus Christi Bay, Texas.

On the Pacific coast the survey has been prosecuted in four sites of work on the shores of the Santa Barbara Channel. The longitude of San Francisco has been determined by the telegraphic method, in connection with Salt Lake City and other points to the eastward. The series of stations used in this determination have been already mentioned. Work has been continued on the coast of California, near Cape Mendocino; on the coast of Oregon near Port Orford, and on the Columbia River, and in Washington Territory on the shore of the Strait of Fuca.

The solar eclipse of August last was observed by a party on the Chilkaht River, in Alaska, and some observations of value were obtained, though the weather was unfavorable. Taking the opportunity, the observing party determined a number of geographical positions before returning to San Francisco. Charts of all the principal harbors on the coast of Alaska have been compiled from the best information as yet available, and have been issued from the office. In other respects the drawing and engraving has kept pace with the progress of the field-work.

The estimates for the Atlantic coast do not much exceed those of preceding years. Recent appropriations have been reductions from the estimates, so large as seriously to embarrass the operations of the survey. The estimates have been carefully revised with strict regard to economical considerations and the thorough efficiency of the service. They are offered with confidence that they will bear minute and rigid scrutiny. The necessity for the addition of twenty-one thousand dollars to the estimate of last year for the Atlantic coast, arises from the increased outlay which is required to restore the field of operations in the southern sections to a proper working condition.

The augmentation of one hundred thousand dollars in the estimates for the Pacific coast is small in comparison with its rapidly increasing development in wealth, population, and commerce, which demand a proportionate increase in all the facilities for navigation. It is especially incumbent upon the Coast Survey to make immediate provision for the supply of all the needful charts.

The item for the repairing of vessels is reduced by fifteen thousand dol-

lars from the estimates made for that object last year, in the expectation that some provision will already have been made for the supply of new vessels in the deficiency bill, before the estimates now presented can receive the consideration of Congress. The item is, however, greater than the appropriation of last year, on account of the enhanced cost of repairs and the growing age of the vessels.

No estimate is here proposed for the extension of the survey to the coast of Alaska. If it should be thought proper by Congress to direct such an extension, an additional appropriation would be requisite.

Very respectfully,

BENJAMIN PEIRCE,
Superintendent U. S. Coast Survey.

Hon. G. S. BOUTWELL,
Secretary of the Treasury.

REPORT OF SUPERINTENDENT OF STANDARD WEIGHTS AND MEASURES.

REPORT

OF

THE SUPERINTENDENT OF STANDARD WEIGHTS AND MEASURES.

PROGRESS OF THE CONSTRUCTION OF METRIC STANDARDS FOR THE STATES.

OFFICE OF UNITED STATES STANDARD
WEIGHTS AND MEASURES,
Washington, November 15, 1869.

SIR: I have the honor to submit herewith a report on the progress made in the construction of metric standards of length, weight, and capacity, in pursuance of joint resolution of Congress of July 27, 1866. That resolution authorizes and directs the Secretary of the Treasury to furnish to each State one set of the standard weights and measures of the metric system. In pursuance of the same the following instructions were issued by the department:

"TREASURY DEPARTMENT,
"*August* 8, 1866.

"SIR: To enable this department to comply with the joint resolution passed at the last session of Congress, authorizing the Secretary of the Treasury to distribute to each of the States of the Union metrical standards of weights and measures, the office of United States Weights and Measures is hereby charged with the execution of that provision of law, and, as suggested in your letter of 6th instant, you are instructed to prepare a detailed programme of the precise kind of standards to be so furnished, with reference to their form, material, and verification; and after submitting the same to the committee on weights and measures of the National Academy of Sciences, present it with their approval to this department, together with an estimate of the probable expenditure.

"I am, very respectfully,
"WILLIAM E. CHANDLER,
"*Acting Secretary of the Treasury.*

"J. E. HILGARD, Esq.,
"*Acting Supt. U. S. Weights and Measures, Washington, D. C.*"

The means in possession of the United States government for constructing copies of the metric standards are stated, in reply to an inquiry from the House Committee on Weights, Measures, and Coinage, as follows:

"OFFICE OF WEIGHTS AND MEASURES,
"*Washington, May* 15, 1866.

"SIR: In reply to the inquiries made by the Hon. John A. Kasson, chairman of the Committee on Uniform Coinage, Weights, and Meas-

ures, under date of 9th instant, I have the honor to make the following statement:

"1. There are in the custody of the Treasury Department, at the Office of Weights and Measures, the following authentic copies of the standard meter and standard kilogram of France, viz:

"Meter of platinum, compared and certified by Arago.

"Meter of steel, compared and certified by Silbermann.

"Kilogram of platinum, compared and certified by Arago.

"Kilogram of brass, (gilt,) compared and certified by Silbermann.

"2. The length of the meter is 39.3685 inches of the United States standard scale, and the kilogram is 15,432.2 grains, or 2 pounds 3 ounces 119.7 grains, avoirdupois.

"These numbers may taken as exact for the meter, within $\frac{3}{10000}$ of an inch; for the kilogram, within $\frac{1}{20}$ grain. Experiments of comparison are still in progress. The uncertainty in the comparisons of the meters arises mainly from the fact that the yard and meter have their standard length at different temperatures, and are of different metals.

"3. The copies above enumerated may be regarded as nearly perfect as they can be made. The platinum set was procured by Mr. Gallatin for this government, and is certified to by M. Arago.

"The other set was received in exchange for a set of United States standards presented to the government of France, and has been compared and certified by M. Silbermann, the director of the *Conservatoire des Arts et Métiers.*

"No greater authenticity could be obtained.

"Very respectfully, your obedient servant,

"J. E. HILGARD,

"*Acting Superintendent Weights and Measures.*

"Hon. SECRETARY OF THE TREASURY."

In addition to the standards above mentioned, the United States Coast Survey Office has in its custody an iron meter to which a peculiar authenticity attaches, it being one of the twelve original meters made by direct comparison with the toise. It is the property of the American Philosophical Society, to whom it was presented by the late Professor Hassler, who had received it from the hands of M. Tralles, a member of the commission of geometers and physicists who were charged with the construction of the metric standards.

It was deemed important to obtain a direct comparison between this meter bar and the actual standard of France, in order to guard against any changes that might have taken place since their first adjustment. Accordingly, Dr. F. A. P. Barnard, member of the National Academy of Sciences, and a commissioner to the Paris Universal Exposition of 1867, kindly undertook to make such a comparison, which was effected in August, 1867, in conjunction with M. Tresca, director of the Conservatory of Arts and Trades, where the French standards are kept. A detailed account of the comparison has been sent to this office, whence it appears that at the temperature of melting ice, there is no difference appreciable by the most delicate means of comparison between the platinum standard meter of the conservatory and the iron meter above described. We are thus assured of being able to reproduce the metric standards with all the accuracy attainable by mechanical means.

In the mean time preparations for the construction and adjustment of the metric standards were in progress, in this office, under the immediate supervision of Mr. Joseph Saxton, assistant in charge of the construction of United States standards. A programme fixing the kind, form, ma-

terial, and verifications of the standards to be furnished, was agreed upon by the committee of the National Academy of Sciences, at their annual meeting in August, 1867, which was submitted to the Treasury Department and approved. It is as follows:

PROGRAMME OF METRIC STANDARDS.

1. *List of standards to be furnished to the States.*

Length: One meter, end measure.
One meter, line measure, divided.
Weight: One kilogram.
One demi kilogram.
One gram, with subdivisions.
One ten kilogram.
Capacity: One liter.
One decaliter.

2. *Particulars of meters.*

The end measure to be of cast steel, ten millimeters thick, thirty wide, with cylindrical ends, and small cylindrical projections in the axis, of hardened steel, with abutting faces three millimeters in diameter, to be equal to one meter, legal standard of France, at the temperature of melting ice.

The divided line measure to be of brass, composed of three parts of copper to one of zinc, the bar extending beyond the terminal lines; divided into decimeters, one decimeter into centimeters, and one centimeter into millimeters, the length between the terminal lines being equal to one meter at a temperature of the bar of about 70° Fahrenheit, and each bar to bear an inscription stating the temperature at which its length is equal to one meter. Each of these line measures to be provided with a convenient tracing frame for copying the division.

3. *Particulars of weights.—Kilogram.*

The kilogram to be of brass, of an ascertained specific gravity; to be equal when weighed in a vacuum to the weight of the French platinum standard kilogram in vacuum.

Demi kilogram, gram, and fractions to milligram.

Myriagram, or ten kilograms.

The form of the weights to be similar to the present American standard weights, so as to be handled with hooks, forks, and pincers, which will be provided.

4. *Particulars of capacity measures.*

The standard liter to be of brass, composed of fifteen parts of the brass used for the meters, melted together with twelve parts of copper, and one part of tin; of a form similar to the American quart, containing a volume of distilled water which, when weighed in vacuum, equals the weight of one French standard kilogram in vacuum, the water being at the temperature of its greatest density, and the vessel at the same temperature.

The decaliter will, of course, contain ten liters, as thus defined.

5. *Verifications.*

The verifications of all these standards should be made in duplicate, by different persons.

The preceding programme is submitted by the superintendent of United States Standard Weights and Measures to the committee of the National Academy of Sciences on weights and measures, for their consideration, suggestions, and approval.

BENJAMIN PEIRCE,
Superintendent of United States Weights and Measures.

Approved:

H. A. NEWTON,
JOSEPH HENRY,
J. E. HILGARD,
JOS. SAXTON,
WOLCOTT GIBBS,
M. C. MEIGS,
Committee of the National Academy of Sciences on Standard Weights and Measures.

WASHINGTON, *September* 16, 1867.

A more detailed statement of the considerations which were had in view in framing this programme, and of the processes of adjustment and verification employed, will find its appropriate place in a report which should accompany the completed standards. At the date of this report, the work of construction, adjustment and graduation is in a very advanced state. The independent verification provided for by the programme has been entered upon, to be pursued during the favorable low temperatures of the winter, and it may be expected that the greater part of the standards will be ready for delivery in the coming spring.

At the date of the last published report of my predecessor, Professor A. D. Bache, (Senate Executive Document No. 27, 34th Congress, 3d session, 1857,) not all the States had made provision for the reception and proper safe-keeping of the United States standards, which had been constructed for their use. Since that time the standards and balances have been issued, upon the call of the proper authorities, to the States of Iowa, Kansas, Massachusetts, Minnesota, Missouri, North Carolina, Rhode Island, South Carolina, Texas, Vermont and West Virginia, to the District of Columbia, and to the Territories of Arizona, Colorado and Utah. By direction of the department, copies of the standards have also been sent to the governments of China, Mexico, Russia, and Switzerland. Standard yards have been supplied to the surveyor generals of Colorado, Dakota, Montana, Nebraska and Nevada. Measures will be taken to complete the delivery of these standards to the States now organized, by addressing a circular to their governors, requesting them to make preparations for their reception and safe-keeping.

Very respectfully,

BENJAMIN PEIRCE,
Superintendent of Standard Weights and Measures.

Hon. GEO. S. BOUTWELL,
Secretary of the Treasury.

REPORT OF THE LIGHT-HOUSE BOARD.

REPORT

OF

THE UNITED STATES LIGHT-HOUSE BOARD.

[Light-house Board of the United States, organized in conformity to the act of Congress approved August 31, 1852.]

LIST OF MEMBERS.

HON. GEORGE S. BOUTWELL, Secretary of the Treasury, *Ex-officio* President.

REAR-ADMIRAL W. B. SHUBRICK, U. S. Navy, Chairman.

PROF. JOSEPH HENRY, LL. D., Secretary Smithsonian Institution.

BREVET BRIG. GEN. HARTMAN BACHE, Colonel of Engineers.

BREVET MAJ. GEN. RICHARD DELAFIELD, Brigadier General of Engineers.

REAR-ADMIRAL C. K. STRIBLING, U. S. Navy.

PROF. BENJ. PEIRCE, LL. D., Superintendent Coast Survey.

COMMODORE THORNTON A. JENKINS, U. S. Navy, Naval Secretary.

BREVET BRIG. GEN. O. M. POE, Major of Engineers, Engineer Secretary.

CHAIRMEN OF COMMITTEES.

Finance.—GENERAL RICHARD DELAFIELD.

Engineering.—GENERAL HARTMAN BACHE.

Lighting.—PROF. BENJ. PEIRCE.

Floating Aids.—ADMIRAL C. K. STRIBLING.

Experiments.—PROF. JOSEPH HENRY.

The Chairmen and Secretaries are *ex-officio* members of all committees.

TREASURY DEPARTMENT,
Office Light-house Board, October 15, 1869.

SIR: I have the honor respectfully to submit for your consideration, and for the information of Congress, a report of the operations of the light-house establishment during the past year.

It has been the endeavor of the board to conduct the administration of the establishment at all times with the most rigid regard to true economy and efficiency, holding its agents to the strictest personal responsibility in the performance of duty; making frequent supervisory visits to, and examination of, works of construction and repair, and requiring inspections and reports at short intervals, of all existing lights, fog-signals, beacons, and buoys in position.

The detailed statements under the heads of the respective districts, based upon the reports of the engineers and inspectors, show the actual condition of all the aids to navigation, and it will be seen that while the lights and other aids are in a condition of efficiency, so far as they are required to meet the wants of the mariner, there are many stations at which renovations and improvements are greatly needed, and a few at

which reconstructions are indispensable. The necessity for these rebuildings, renovations, and improvements, arises from the natural decay of buildings and sites, so greatly exposed to the action of the storm winds, and heavy seas, as are most of the light and beacon stations during the equinoctial winter seasons of storms.

The estimates submitted with this report for the fiscal year ending June 30, 1871, show a small aggregate increase in the amount over the appropriations for the current fiscal year. This small increase is caused by the necessity to provide the necessary means for the support of additional aids authorized by Congress. Some of the items, under the different heads of estimates, differ in amount from those of last year. The small increase of amount for supplies is caused by the increased number of fog-signals, requiring a larger quantity of coal than those heretofore in use at several important points, and for supplies for new stations. Where the amounts under particular heads, as in the light-vessel service, are diminished, they are caused by the substitution of permanent light-houses (costing annually much less for their maintenance) for light-vessels. Many additional aids to navigation have been authorized, and will be in use during the present and next fiscal year, on the southern coast and on the interior navigable waters, which were destroyed during the rebellion, but have again become necessary. At several important points on the Pacific coast light-houses are being built; and the greatly increased and daily increasing commerce of the upper lakes of the northwest render it necessary to establish all the fixed and floating aids authorized and required there without delay.

The estimates for special objects and localities embrace only such as it is believed are required to subserve the best interests of the country. No new aid to navigation has been estimated for which has not been examined into and favorably reported upon, while many applications for lights at different points have not been included, for want of satisfactory information in regard to their necessity or importance at this time.

The board feels bound to invite the attention of Congress in a special manner to the great necessity which has long existed for lighting the dangerous coast between Capes Henry and Hatteras, a distance of nearly one hundred and twenty miles, upon which there is nothing to aid the mariner. Prior to 1861 there was a small light at Body's Island, which was destroyed during the war. To complete the illumination of this part of the coast, one light at the central position of the present unlighted coast is of pressing necessity, with two smaller lights, one on either side of it, at the same time or subsequent to the erection of the principal one. Of like importance is a first-class light on Alligator Reef, (Florida Pass,) the only remaining dark space of sixty-one nautical miles on those dangerous reefs. This station was embraced in the original programme of sea-coast lights, and its erection would doubtless have been authorized long ago, but for the pressure of other works on those reefs before the war, and the impossibility of doing anything there from 1861 to 1866. Special estimates have been submitted for these lights.

FIRST DISTRICT.

In the first district, extending from the northeastern boundary, Maine, to include Hampton Harbor, New Hampshire, there are:

Light-houses and lighted beacons	46
Beacons, (unlighted)	44
Buoys actually in position	316
Spare buoys, to supply losses	153
Tenders, (screw steamer Iris)	1

The following is a statement of the operations in the district during the past year, together with the present condition and requirements:

1. *West Quoddy Head.*—A steam fog signal has been established; a good road one hundred and twenty-six rods in length has been made from the station to the western boundary of the government land; the cellar drain has been relaid deeper so as to thoroughly drain the cellar, and the station generally repaired and put in good order.

2. *Little River.*—The station has been put in good repair, and supplied with a new cook-stove and other small supplies.

3. *Libby Island.*—Small repairs have been made to the winch in the boat-house, and to the lamps, &c. The station is now in good order.

4. *Moose Peak.*—The keeper's dwelling requires repairs; these have been authorized, and when made, and a new woodshed built, the station will be in good condition.

5. *Nash's Island.*—A new set of Franklin lamps have been supplied, and the station furnished with a new cook-stove and pipe. It is proposed to build a boat-house and provide it with a crane.

6. *Narraguagas.*—The lamps have been overhauled and put in good order. It is proposed to paint the dwelling white, to serve as a day-mark.

7. *Petit Menan.*—Eighteen cast-iron steps of the tower, which were broken by the accidental fall of the weights of the revolving machinery, have been replaced. A new leading wheel and shaft have been put into the revolving machinery, and the broken windows of the dwelling repaired. The boat slip requires repairs, and an addition of twenty feet at the lower end.

8. *Winter Harbor.*—A lantern stove has been supplied, the pump repaired, and burners fitted with new tubes. The station is in good condition.

9. *Mount Desert Rock.*—A cook-stove and pipe have been supplied, burners repaired, and glass replaced; forty-nine pounds Manilla rope have also been supplied. The station is in good condition.

10. *Baker's Island.*—Burners have been refitted with new tubes, oil butts repaired, glass supplied, and a cast-iron smoke-pipe provided for the lantern.

11. *Bear Island.*—New tubes supplied to the burners; nothing more required.

12. *Bass Harbor Head.*—In good condition.

13. *Edgemoggin.*—The pump has been fitted with new valves, the time-piece cleaned, and seventeen pounds funnel, one fire-back and front guard for cook-stove, and five pounds paint have been supplied.

14. *Saddleback Ledge.*—The cellar of tower is to be relined with brick, the plastering repaired, and the interior wood-work repainted, after which the station will be in good order.

15. *Heron Neck.*—Funnel, wash boiler, lantern stove, and other small supplies have been furnished, and new burner tubes provided. After some slight repairs have been made, and the exterior of the dwelling painted white to serve as a day-mark, the station will require nothing further.

16. *Deer Island Thoroughfare.*—A boat-house is required at this station.

17. *Eagle Island.*—Burners fitted with new tubes. Station in good order.

18. *Pumpkin Island.*—Burners fitted with new tubes. Trifling supplies furnished. Station in good condition.

19. *Matinicus Rock.*—After an efficient fog signal is established at this station, it will require nothing further.

20. *White Head.*—A steam fog signal is being constructed for this station, to contain which, temporary buildings have been erected. A well to supply water to the fog-signal apparatus has been dug, fifteen feet in depth and twelve feet in diameter.

21. *Owl's Head.*—A small bell has been attached to the porch of the tower, to be sounded as a fog signal; new burners have been put in, leaks in lamps stopped, and lantern stove, with pipe, supplied. In good condition.

22. *Brown's Head.*—Two burners have been put in, and a cook-stove supplied. In good condition.

23. *Negro Island.*—In good condition.

24. *Grindel's Point.*—In good condition. It is proposed to paint the dwelling white, to serve as a day-mark.

25. *Dice's Head.*—In good condition.

26. *Fort Point.*—In good condition.

27. *Tenant's Harbor.*—Revolving machinery has been cleaned, new tubes supplied to burners, and a house pump provided.

28. *Marshall's Point.*—In good condition.

29. *Manheigin.*—The revolving machinery has been cleaned, glass set in the lantern, a new lantern ventilator put on, and a lantern stove supplied. In good condition.

30. *Franklin Island.*—Revolving machinery cleaned, new tubes fitted to burners, and cook-stove and fixtures supplied. In good condition.

31. *Pemaquid Point.*—In good condition.

32. *Burnt Island.*—After the boat belonging to this station had been repaired, it was destroyed in the gale of the 8th September. When a new one is supplied the station will be in good condition.

33. *Hendrick's Head.*—A pump, with a small quantity of lead pipe, has been provided. It is proposed to paint the exterior of the tower.

34. *Pond Island.*—A new boat, with outfit, has been supplied. The frame tower of fog signal was blown down in a late gale, and, together with the machinery, was broken up. The bell was not injured. It is proposed to restore the fog signal, after which the station will be in good condition.

35. *Seguin.*—The burners and oil butts have been repaired, the roof re-shingled, and the walls of tower and dwelling re-pointed with cement mortar. The chimneys blown down in the recent gale must be rebuilt, when the station will be in good condition.

Half Way Rock.—A light-house on this rock has been authorized, plans approved, and the work is now in progress. The surface of the rock at the site of the light-house has been cut to the proper level, and the stones are being quarried and cut. The station is to consist of a granite tower, provided with an illuminating apparatus of the second order.

36. *Cape Elizabeth.*—A steam fog signal has been established, lamps and burners repaired, curtains furnished, revolving machinery cleaned, six windows supplied, and lantern stoves provided. The western tower is an old rubble-stone structure, lined with wood, and having a wooden stairway. This tower should be rebuilt, and a permanent building erected for the fog signal, but it is not probable that any detriment to the service will arise from a little delay, and therefore no estimate is now submitted for an appropriation to make these improvements.

37. *Portland Head.*—The gale of the 8th September destroyed the fog-bell tower, but it was immediately rebuilt, and an eighteen-hundred-pound bell and Stevens' striking machinery provided. The station is now in good condition.

38. *Portland Breakwater.*—The tower requires clapboarding to put it in good condition.

39. *Wood Island.*—The revolving machinery has been cleaned, and burners re-tubed. The station is now in good condition.

40. *Goat Island.*—In good condition.

41. *Boon Island.*—A new boat-house has been erected, boat-slip repaired, and woodshed shingled and clapboarded. The exterior of boat-house, woodshed, and storm-house, and trimmings of dwelling, have been painted two coats brown. The lamps and other illuminating apparatus have been overhauled, and the station is now in good condition.

42. *Whalesback.*—This station is much exposed, and has for some time been in bad condition. It suffered severely from the gales of last winter and spring—particularly in those of March last, which caused cracks in the tower and its foundations. The iron clamps which were intended to secure the stones of the foundation pier are all broken, and the stones on the upper side are cracked and started out. By putting an iron band of six inches by two around the upper course of stone of the pier an attempt has been made to put the station in a condition to last through the coming winter, but there can be no reliance upon this expedient for any length of time, and there is no doubt but the station should be rebuilt as soon as possible, for which purpose the sum of seventy-five thousand dollars is included in the estimates accompanying this report.

43. *Portsmouth Harbor.*—Has received slight repairs, and small supplies, and is now in good condition.

44. *Isle of Shoals.*—The revolving machinery has been cleaned, lamps repaired, six panes red glass set in the revolving apparatus. Is now in good condition.

UNLIGHTED BEACONS.

The following are the unlighted beacons in the district, and are all in good condition unless otherwise stated:

1. *Jerry's Point, Portsmouth Harbor.*—Iron beacon.
2. *South Beacon, Portsmouth Harbor.*—Stone beacon.
3. *North Beacon, Portsmouth Harbor.*—Wood beacon.
4. *Willey's Ledge, Portsmouth Harbor.*—Iron spindle.
5. *York Ledge, off York River.*—Iron spindle.
6. *Fishing Rocks.*—Iron.
7. *Stage Island Monument, Saco River.*—Stone.
8. *Sharp's Rocks, entrance to Saco River.*—Iron spindle. This spindle has been broken off, and is to be replaced.
9. *Back Cove, Portland Harbor.*—Wooden piles.
10. *White Head Ledge, entrance to Portland Harbor.*—Iron spindle.
11. *Trott's Rock, entrance to Portland Harbor.*—Iron spindle. Shaft bent, and day mark gone. Is to be straightened, and have a new day mark supplied.
12. *Mark Island Monument, Casco Bay.*—Stone tower.
13. *Black Jack Rock, entrance to Kennebec River.*—Iron socket, wooden shaft, with cage on top.
14. *Seal Rock, Kennebec River.*—Iron spindle.
15. *Lee's Rock, Kennebec River.*—The iron and wood spindle formerly marking this was carried away by the ice in the spring of 1858. A new iron spindle has been prepared, the rock drilled to receive it, but the

stage of water has been such, whenever the rock was visited for the purpose of placing the spindle, that the work could not be done.

16. *Ram Island Ledge, Kennebec River.*—In place of the beacon of iron and wood, which was carried away by ice in the spring of 1868, an iron spindle has been set to mark the danger.

17. *Winslow's Rocks, Kennebec River.*—Iron and wood spindle, with red cask on top.

18. *Ames's Ledge, Kennebec River.*—Iron socket and wooden shaft, with red cask.

19. *Beef Rock, Kennebec River.*—Same as No. 18.

Lime Rock, Back River.—Iron and wood. Built this season.

Carlton's Ledge, Back River.—Iron and wood. Built this season.

Clough's Rock, Sheepscot River.—Iron and wood. Established this season.

Merrill's Ledge, Sheepscot River.—Iron and wood. Established this season.

20. *Yellow Ledges, Penobscot Bay.*—Iron spindle.

21. *Garden Island Ledge, Penobscot Bay.*—Iron spindle.

22. *Otter Island Ledge, Penobscot Bay.*—Iron spindle.

Ash Island Point, Mussel Ridge Channel.—Iron socket, wooden shaft. Established this season.

23. *Dodge's Point Ledge, Penobscot Bay.*—Wooden mast.

24. *Porterfield's Ledge, Penobscot Bay.*—A stone beacon.

25. *Lowell's Rocks, Penobscot Bay.*—Iron spindle.

26. *Seal Ledge, Penobscot Bay.*—Iron spindle.

27. *Harbor Ledge, Penobscot Bay.*—Stone beacon.

28. *Ship Yard Ledge, Penobscot Bay.*—Iron spindle; top is broken off.

29. *Fiddler's Ledge, Fox Island Thoroughfare.*—Stone beacon.

30. *North Point of Northeast Ledge, Camden Harbor.*—Iron spindle.

31. *Morse's Point Ledge, Camden Harbor.*—Iron spindle.

—. *Otter Rock Shoal.*—This stone beacon was carried away by ice. It is not proposed to rebuild it at present, its place being supplied by a spar buoy.

32. *Hosmer's Ledge, entrance to Castine Harbor.*—Stone monument.

—. *Middle Ground.*—Entrance to Castine Harbor was a stone monument. It was carried away by ice in the spring of 1868. It is not proposed to rebuild it at present, its place being supplied by a spar buoy.

33. *Steele's Ledge, Belfast Harbor.*—Stone beacon.

34. *Fort Point Ledge, Penobscot River.*—Stone beacon.

35. *Odom's Ledge, Penobscot River.*—Stone beacon.

36. *Buck's Ledge, Penobscot River.*—Iron spindle.

Ship and barges, Blue Hill Bay.—An iron and wood beacon, now under construction. It is intended to mark a point in the course between Edgmoggin Light and Bass Harbor.

37. *Bunker's Ledge.*—A stone beacon, marking the approach from the eastward into southwest and northeast harbors, Mount Desert.

Half Tide Ledge.—A beacon, to consist of a wooden socket and bearing a red cask, is now in course of construction. It is intended to mark a point on the course between Millbridge and Jonesport.

Southwest Reef, Norton's Island.—A beacon, to consist of an iron tripod with iron shaft bearing an iron cage painted red, is now under construction, intended to mark a point between Millbridge and Jonesport.

Snow's Rock, east entrance of Moose-à-bec Reach.—This beacon, now under construction, is to consist of an iron socket supporting a wooden shaft bearing a red cage.

Gilchrist's Rock, eastern entrance to Moose-à-bec Reach.—A beacon, to

consist of an iron shaft with red cage, is now under construction to mark the danger.

Moose Rock, Seguin Passage, eastern entrance to Moose-à-bec Reach.—An iron tripod, bearing a shaft and red cage, is now under construction at this point.

38. *Western Bar, Lubec Narrows.*—A wooden crib, filled with stone, supports a shaft, (wooden,) with cask at its top.

39. *The Ledge, St. Croix River.*—This beacon is built of hemlock timber.

BUOYS.

The following buoys have been placed to supply losses during the year, viz: Broad Cove Rock, entrance to Portland, 1st class iron can, twice replaced; Eastern Hue and Cry, 1st class iron can; Bulwark Ledge, 1st class iron nun; Southeast Ledge, 2d class iron can; Petit Menan Reef, 2d class iron can; Witch Rock and Corwin Rock, each 2d class iron nun.

A spar buoy on each of the following, viz: Long Ledge, Moulter's Ledge, Petit Menan Bar, Pond Island Ledge, Lower Middle Ground, Dyer's Island Ledge, Powder Ledge, Bald Ledge, Foster's Island Ledge, Burnt Island Ledge, Mark Island Ledge, Stave Island Ledge, Tony's Rock, Pond Island Reef, White's Ledge, Monk's Ledge, Leslie's Ledge, southern end St. Croix Island, northern end St. Croix Island, Middle Ground, Elliott's Flats, Knight's Point, Husey's Ledge, Hardy's Ledge, Bridge's Ledge, Small Point, Hardy's Upper Point Ledge, Stoddard's Ledge, Nova's Rock, Bay Ledge, Sister's Ledge, Simms's Rock, Jordan's delight Ledge, Sawyer's Ledge, Drisco's Ledge, Prospect Ledge, Prospect Harbor Ledge, New Harbor Ledges, Heron Island Ledge, Baker's Ledge, Snow's Rock, Gangway Rock, New Island Bar, Hussey's Rock, Wharf Rock, Half Tide Ledge, Southeast Rock, Buck's Harbor Ledge, Frost's Point, Oliver's Island, Ram Island Ledge, Moose Peak Bar, Stover's Ledge, Freeport Ledge, Whale Boat Ledge, Hypocrite Ledge.

New spar buoys have been set to mark the following dangers, not heretofore indicated, viz: Heron Island Ledge, Tony's Ledge, Franklin Island Ledge, and Pumpkin Island Ledge, at entrance to Edgmoggin Reach; Tibbett's Narrows Ledge, East Point, Sheep Island, and Round Island, to mark Moose-à-bec Reach, Shore Ledge and Beech Point Flats, in the channel of Machias River; Cranberry Island Ledge and Flynn's Ledge, entrance to Southwest Harbor; Pond Island Point, Blue Hill Bay; Mark Island Ledge, Penobscot Bay; and Wharf Ledge, Portsmouth Harbor.

STEAM TENDER IRIS.

In November last a new boiler was put into this tender. In doing this it was found that the deck and all the beams over and forward of the boiler were so rotten that new ones, with additional knees, had to be substituted. Much of the ceiling under the bottom of the boiler had also to be repaired. The pilot house was very shaky, and a new one of less size was built, with a gain of considerable room, which made it possible to carry on deck two first-class buoys, instead of one, as formerly, as well as giving room for the storage of an additional amount of coal. The deck has been replaced with three-inch hard pine, and without any sheathing, since experience has shown that this has a tendency to cause

rot in the deck it covers. The old deck was two and a half inches thick.

So valuable have been the services of this steamer in replacing important buoys that instances have occurred in which buoys, driven from their moorings by stress of weather, have been replaced by others within twenty-four hours afterwards. It would certainly require two, and perhaps three, sailing vessels to perform the same efficient service. Previously to the employment of a steamer in this district it was not unusual to be compelled to wait days, and even weeks, for fair weather to replace buoys adrift from their positions off the harbor of Portland, although they were, of all in the district, most conveniently reached.

In addition to the repairs already mentioned it was found necessary to give the Iris a new propeller, a thorough caulking throughout, and coppering. She is now in a condition to run for several years before requiring any extraordinary expenditure for repairs of fittings.

Whenever assistance could be rendered to vessels in distress the Iris has not failed to do all that she could, and has saved from wreck the steamer Wm. Tibbetts, and the ship Fannie Fish.

DEPOTS.

It is important that a coal and buoy depot, of sufficient capacity for the storage of spare buoys, coal, and other supplies, should be established at some point near Portland, so that defective buoys may be overhauled, repaired, repainted, and prepared for service; and that instead of purchasing coal in small quantities at market rates, it may be bought by the cargo at that season of the year when it is cheapest.

A plan for the requisite structure is now under consideration, and application has been made to the proper authorities for permission to use, for the purpose indicated, a portion of House Island, the whole of which belongs to the government.

SECOND DISTRICT.

The second light-house district extends from Hampton Harbor, New Hampshire, to include Gooseberry Point, Massachusetts.

In this district there are:

Light-house and lighted beacons	53
Light-vessels (including one relief)	9
Beacons unlighted	47
Buoys actually in position	580
Buoys spare, (to supply losses)	698
Tenders, (steam)	1
Tenders, (sailing)	1

NOTE.—The lighted beacons at Brant Point and Newburyport have been discontinued since the date of the last report. The Newburyport beacon will, however, soon be re-established upon a new range.

The operations in the district as reported for the present year, and as proposed for the next, are as follows:

45. *Newburyport Harbor.*—In its late position this light did not subserve its purpose, and has therefore been moved in a northeasterly direction a distance of about one-third of a mile, and re-established at a point near the shore of the channel through which it guides. A new cast iron globe ventilator has been set on the lantern dome, in place of the old straight one which was worn out. Eight panes of glass on the seaward side of the lantern have been removed and two spare panes supplied. The lantern was badly rusted in the joints and glass seats,

and eight of the sixteen panes were unavoidably broken in taking it apart. However, most of these had been so badly scratched by drifting sand that they were of little value. The removal of the beacon, and its re-establishment to form with the main light an effectual range with the channel across the bar, has been ordered, and when completed will form as good a guide for the entrance of the harbor as is possible, considering the changeable nature of the bar at this point. The completion of the tower in its new site, [involving embankment of the foundation, the proper finish to the boarding and shingling of the wooden frame, and the preparation of a room for the keeper when detained at the tower by stress of weather,] is in progress. The question has arisen whether or not it will be necessary to remove the keeper's dwelling to the vicinity of the light-house. Removing involves either tearing down and rebuilding, or inordinate expense. The dwelling has an excellent underground cellar and a good well of water, neither of which can be had at the new site, and the keeper prefers to incur the labor getting to and from the tower, rather than forego these advantages, and therefore, though the removal of the dwelling may prove to be indispensable, it is not at present recommended.

46. *Ipswich and beacon.*—The kitchen chimney has been topped out and arched with brick laid in cement mortar, in place of the iron ventilator which was blown off. Four door latches, two cupboard catches, and six panes 8″ × 10″ glass have been supplied. Early in the year slight repairs of the plank walk from dwelling to tower were made, and new posts and sills for beacon supplied. Recently the entire walk, 989 feet in length, has been renewed. The beacon has been remodeled and moved 130 feet to the range of the main light with the buoys, in the channel across the bar. The illuminating apparatus has been overhauled, and the revolving machinery cleaned and oiled. At present the station is in good repair and order; but the dwelling is damp, being of brick, and standing upon low land, at the edge of a marsh. The difficulty seems to be due to the location of the station, and unavoidable.

47. *Annisquam Harbor.*—The dwelling, floors, and finish of one room have been repainted, burners repaired, timepiece cleaned, damaged pane of lantern glass removed, and cooking-stove supplied.

48. *Straitsmouth.*—The roof-gutters of the dwelling have been renewed, and water-conductors and weather-boards partially so; the latter being packed with paint cement, and all repainted two coats. One pane 8″ × 18″ window glass has been renewed, cistern re-cemented, and two filtering boxes supplied. The privy and inclosure gates have been renewed.

49. *Cape Ann.*—A lathed and plastered partition has been set between the kitchens of the northerly dwelling, in place of the former wooden one. An iron sink has been set in each kitchen, woodwork repainted, and wall paper supplied, as well as new boat, new oil-carrier, and new ensign. The illuminating apparatus has been examined, tin-ware and carillon repaired, lens smoke-stack made and wick-rings supplied. Early in the season slight repairs of the lower end of the boat slip were made, and recently a section of the same, 56 feet in length, has been renewed. An engine-house, 12′ × 24′, with 12′ posts, has been built for the hot-air engine fog-signal, and a 32-inch Ericsson engine and 15 feet trumpet have been set up and adopted as the fog-signal of the station, the former signal being discontinued.

50. *Eastern Point.*—The floors and finish of two rooms and hall of dwelling have been repainted two coats. One room has been repapered. The roof of covered way has been reshingled and a post and board

fence 403 feet long built on the landward lines of the light-house property. The illuminating apparatus and fixtures have been overhauled, burners repaired, timepiece and fog-bell apparatus cleaned and oiled, and the latter regulated to eight seconds instead of fifteen, by inserting intermediate pins in the movement wheel. The hammer shaft has been secured by a steel pin. A new boat and a new stove and fixtures have been supplied. During the storm of the 8th September, the fog-bell tower was blown down and destroyed, and the striking apparatus much damaged. The bell was not injured, and has been hung on a temporary frame so as to be struck by hand. The striking apparatus is under repair, and as soon as the bell-tower can be rebuilt it is proposed to re-establish the signal.

51. *Ten Pound Island.*—The ceiling of one room has been relathed and plastered, and wall-paper for three rooms supplied. The illuminating apparatus and fixtures have been overhauled. The cistern has been filled by a water boat, the supply of water having failed during the recent dry weather. During the storm of September 8th a chimney was blown down; it was at once rebuilt. A new boat, and stove and fixtures have been supplied. It is proposed to build a covered way twelve feet long from dwelling to tower, and to provide a single-geared winch for the boat-house.

52. *Baker's Island.*—The exterior of dwelling, covered walk, and boat-house, and the interior finish of three rooms, have been repainted two coats; three doors and latches, all defective window-glass, and roofs of dwelling, covered way, barn, and privy repaired. Five storm windows for dwelling have been provided. A boat-house, 12 × 24 feet, and a boat slip thirty feet long, have been built. The illuminating apparatus and fixtures have been overhauled, cistern pump and pipe renewed, handle and latch of lantern door refitted, and the fog-bell machinery regulated to the prescribed interval of twelve seconds. Some damage was done by the storm of September 8th, which will be at once repaired. A boat is to be supplied. The two lights at this station are intended to enable vessels to avoid the outer breakers; but being only forty feet apart, and the danger being nearly two miles distant, it is easily seen that they cannot effect any such object; moreover, other and serious dangers are situated upon a range which lies clear of and to the northward of outer breakers. It is proposed to increase the distance between the lights, by moving the seaward tower out as far as the public grounds will permit, and to establish it so that vessels on the new range will be entirely clear of danger.

Salem Harbor.—To complete the lighting of this harbor, and enable vessels to enter it at all times, three small lights are required, and it is recommended that they be built; an estimate of the cost is herewith submitted.

53. *Marblehead.*—The brick oven in the kitchen has been taken away and a closet built in its place; an iron sink set, two chimneys retopped, addition roof reshingled, and wall-paper for two rooms supplied. The walls of covered way have been clapboarded and roof repaired; two window frames of tower have been taken out and reset, packed with paint cement; the privy has been rebuilt, and that and covered way whitewashed; a new ensign, and pipes and linings for stove, supplied.

54. *Egg Rock.*—During the storm of September 8th, some slight damages were done to boat-slip steps and porch of dwelling. These are in course of repair. It is reported that in one direction the light is obscured by a chimney, but the inconvenience arising from this is so slight as not to

warrant, at present, the expense of raising the lantern. A new cook-stove has been supplied, and burners of lamp repaired.

55. *Minot's Ledge.*—For the tower, two three-foot joints of six and a half-inch copper smoke-pipe and fixtures; twelve feet rubber tubing for springs of fog-bell apparatus; rubber for packing lantern glass have been supplied, and a pane of glass in the lantern, broken by sea fowl, renewed. At the inshore station the roof of office building has been repaired, buoy shed repaired; chair cushions, medicine-chest, tools, oars, and boat-sails have been supplied and boat repaired. The cellar case is to be renewed, as well as the steps leading to the observatory, and a new boat is to be supplied.

56. *Boston.*—The interior woodwork of dwelling, the tower stairs, and clock-room of bell tower have been repaired; walls of rooms and halls papered; eight panes 7 × 9 glass for tower windows, and two oil cans for fog-bell apparatus, supplied. The illuminating apparatus and fixtures have been overhauled, and a pane of lantern glass broken by sea fowl renewed. The old fog-bell machinery has been removed and its place supplied by a set of Stevens's striking apparatus.

57. *Narrows.*—The slight damage done by storm of 8th September has been repaired. Linings and grate, stage falls, lamps for watch-room, new boat oars, and painter supplied. A new boat is required.

58. *Long Island Head.*—The weather-boards of dwelling have been taken off and reset, packed in paint cement. The old barn has been torn down, and a new one, 12 by 24 feet, with 12-feet posts, built. A padlock for boat-house, rudder braces, paint, manilla, and oars for boat, supplied, and burners repaired. During the storm of September 8th one chimney of dwelling was blown down, breaking a rafter and otherwise damaging the roof. A skylight window was blown in and the inclosure fence damaged. Previously, the boat-house had been damaged by lightning, and the well platform had given out. All the foregoing requirements will receive attention as soon as practicable.

59. *Plymouth.*—The illuminating apparatus and fixtures have been overhauled, the lamps fitted with new supply-tubes, one burner retubed, two globe ventilators made, and seven panes damaged lantern-glass reset. A lucerne, two lamp heaters, a spare pane of lantern glass, and a boat sail, have been supplied. The work of repainting dwelling and setting globe ventilators in place of the old straight ones is in progress.

60. *Race Point.*—The cistern pump and the deck of the bell tower have been renewed, and a hand-lantern for use at the fog signal supplied.

61. *Long Point.*—Illuminating apparatus and fixtures overhauled, cistern pump renewed, and timepiece cleaned. The extremity of the point upon which this light stands appears to be rapidly washing away, and it may be necessary at no distant day to move the light further inland.

62. *Mayo's Beach.*—The brick walls of dwelling have been repointed with cement mortar, and all defective bricks relaid. The cistern has been repaired and recemented, and an overflow pipe set, front door eased, a mineral knob supplied, window fasts applied to ten windows, planking of platform in rear of dwelling partially renewed, and a section of the inclosure fence renewed, and a gate built. A new boat and stove grate and linings have been supplied, and the illuminating apparatus overhauled.

63. *Billingsgate Island.*—The illuminating apparatus and fixtures have been overhauled, two lamps fitted with cups and plugs, and burners retubed. Repairs, pointing and painting of brick walls of dwelling and tower, repainting of trimmings, window blinds, and tower stairs, resetting of

glass panel in front door, and retopping chimneys, are in progress. The walls of the dwelling have settled slightly, and it is feared that a firm foundation was not secured in the sand upon which the station is located.

64. *Sandy Neck.*—The brick wall of easterly end of dwelling has been sheathed outside with boards, or framings nailed to brick-work, clapboarded and painted two coats white; dwelling window sashes reputtied and redrawn, blinds repaired and fasts renewed; roof repaired, chimney rebuilt, unfinished room in addition lathed, plastered, and finished, with chimney, &c.; cellar bulkhead repaired, boat-house roof repaired, lantern door repaired, illuminating apparatus overhauled, and lens cowl supplied; boat repaired, well hangings and cordage and blocks for boat supplied.

65. *Cape Cod Highlands.*—The illuminating apparatus has been overhauled, the timepiece cleaned and repaired; a door lock for assistant's dwelling and a chest of tools supplied.

66. *Nausett Beach.*—The exterior trimmings and interior wood-work of dwelling has been repainted one coat, plastering repaired and locks supplied; two clothes presses set in chambers, and an iron sink with lead pipe spout, wall paper for two rooms and entry, and thirteen window panes supplied; also a cooking-stove for assistant keeper. The plank platform, 14 by 18 feet, in rear of dwelling, has been renewed and underpinned with stone, and a sink drain built, 108 feet long, 10 by 10 inches square. An addition, 9 by 15 feet, to the barn, and a lean-to shed, 9¼ by 18½ feet, have been built, and roof of barn patched with shingles. The parapet wall of the southerly tower has been replastered outside with cement mortar, outer doors of the three towers renewed and fitted with new locks and latches. The post-and-rail inclosure fence has been rebuilt on two sides of the lot, 973 feet, including a gate, 12 feet, and repaired wherever requiring it on the third side. Seven panes of lantern glass on seaward side cut by blowing sand are to be renewed, and the present valve lamps removed and Franklin lamps substituted.

67. *Chatham.*—The outside plastering of the southerly tower has been removed, all defective brick-work repaired, and the wall replastered with cement mortar. All defective plastering of the northerly tower has been repaired, a galvanized iron ventilator set on the kitchen chimney, all broken glass of the dwelling and tower windows renewed, and inclosure fence repaired; two burners have been re-tubed, and a cooking-stove and pipe supplied.

68. *Pollock Rip light-vessel*, (No. 2.)—The lantern, damaged by collision with a vessel, has been repaired and placed in store, a spare lantern having meanwhile been supplied to the vessel. Four lamps have been fitted with new burners, and, together with a marine clock, new trysail, boat sail, seven-inch hawser, deep-sea and hand lead lines, moving swivel and shackles, boat, paints and oils, medicines, and hand-pump supplied, and windlass repaired. This vessel is in excellent condition throughout. The Superintendent of the Coast Survey having recommended a change in the position of the vessel, the board, after investigation, authorized it, and she was accordingly moved to the northward and westward of her former position, so as to form a range with the Shovelful Shoal light-vessel and the first-class nun buoy, off the broken part of Pollock Rip Shoal, and, with Chatham lights, a range for passing through Pollock Rip Slue, in which position she proves a much more valuable aid to navigation. In a moderately strong gale, on the morning of November 27, 1868, this vessel parted her moorings, and appears to have been adrift some time before it was discovered by those on board. She was blown out to sea, and after ten days, and having made several ineffectual attempts to sail into some harbor, she was fallen in with by the steamer

Kensington, which took her in tow. After the steamer had been fast to her for sixteen hours, the hawser parted. She again made fast, but the hawser would not hold, and, it coming on to blow very hard, the steamer was obliged to abandon her, and she again put out to sea. After being out fourteen days, from the time she broke adrift, she was found by the pilot-boat James W. Elwell, which towed her into Newport Harbor, whence the tender Cactus towed her to her station, she having been supplied with a new set of moorings. Subsequently her lost moorings were recovered by the Cactus, and taken to the depot at Wood's Hole.

69. *Monomoy Point.*—The illuminating apparatus and fixtures have been overhauled and put in good order, and a globe ventilator for the lantern dome has been made to replace the old one. A new boat-house is now being built, and fences repaired.

70. *Shovelful Shoal light-vessel*, (No. 3.)—A set of eight new lamps, and eight reflectors, which were on hand, have been supplied; also, new blocks, rigging, hatch-covers, signal lanterns, spyglass, crockery and tinware, medicines, paints and oils, and the iron-work has been repaired.

71. *Handkerchief light-vessel*, (No. 4.)—A new windlass purchase, new false stem, deep-sea and hand lead lines, new cordage and blocks for rigging, thirty fathoms chain cable, shackles and chain hooks, and paints and oils, have been supplied; stem and boat repaired, and new caboose built and supplied with fixtures. To avoid accidents by collision, to which this vessel was greatly exposed, because of vessels attempting to pass to the northward of her, and being driven on her by the currents, the board authorized her removal a short distance to the northward, where she is a little out of the track of vessels, in which position she is much less liable to injury, and is just as efficient an aid to navigation.

72. *Nantucket Great Point.*—One side of roof of dwelling has been reshingled, and the chimney re-topped. Third-order Funck lamps have been substituted for the old escapement lamps, and various small articles supplied, and repairs made. The lantern-door requires stiffening with angle iron, and a new lens cowl and screws for sash strips of lantern are needed.

73. *Sankaty Head.*—Eight panes of lantern glass, cut too large, and not properly bedded, long since cracked, and recently opened by action of rust in astragals, have been renewed, and a spare pane supplied; and all the requisite small repairs made, and supplies furnished. The lantern deck does not afford sufficient space outside the lantern for safe and convenient footing for the keepers in cleaning the glass, &c., and, instead of the usual lower mullions, the lantern has a flat ring of iron resting on the deck. This has become rusty, and the lower panes of glass are obscured during rain-storms, by spattering from the deck. The lower zone of the lens is sufficiently high above the plane of the deck to admit of measures to effectually remedy the defect, by putting an annular cast-iron deck around it, having flanges to inclose the posts, mullion sills to receive the glass, and a suitable balustrade.

74. *Nantucket New South Shoal light-vessel*, (No. 1.)—Through last winter this vessel received all requisite small supplies and repairs, her exposed position demanding the greatest attention, so that she might want for nothing that could contribute to her safety or efficiency. Having been continuously on her station for nearly three years, the Board, on the 30th April last, authorized her being brought into New Bedford, Massachusetts, for examination, which was done early in July, when she was found to be very much decayed. She has been completely overhauled, thoroughly repaired, and is now in complete order. She will be at once returned to her station.

75. *Gay Head.*—The barn doors have been renewed, illuminating apparatus overhauled, revolving machinery and timepiece cleaned, boat repaired, and new galvanized iron pipe supplied for lantern stove. The window-frames and blinds of dwelling, parapet wall of tower, and the lantern deck require repainting, and some slight additions to the water conductors are needed.

76. *Brant Point.*—The dwelling has been entirely sheathed outside with pine boards, joints rebated, and secured by furring nailed to the brick-work. A storm-house has been built over the front door, outbuildings repaired, cellar-way replastered, and doorway cut between north and south rooms. The mortar in the joints of the tower coping has been raked out to a depth of three inches, and the coping covered on top with coal tar and sand, laid with a wash outward of half an inch. The exterior of dwelling and tower and interior finish of the rooms has been repainted two coats and two rooms papered. The old and troublesome leaks have been stopped, and dampness obviated.

77. *Nantucket Beacon.*—On the 30th June last this beacon was discontinued, it being at so short a distance from the main light, at Brant Point, as to be useless as a range. A greater distance can only be obtained by placing a beacon on the southern side of the harbor, in rear of the main light, to do which would involve a greater expense than the commerce of Nantucket now warrants.

78. *Nantucket Cliff Beacons.*—The scuttle on roof of dwelling has been removed and a glazed skylight set; iron sink and cistern pump set in kitchen; one room repapered; one side of one of the beacons reshingled, and fence repaired.

79. *Bass River.*—The roof of dwelling has been repaired and outside doors repainted, illuminating apparatus overhauled and burner retubed.

80. *Bishop and Clerks.*—The tower wall has been repointed outside with cement mortar, and wherever defective inside has been replastered, and broken window glass replaced. All loose protection stone at the base of the tower have been secured by iron dogs and cement, landing platform replanked, outer doors eased, inner door and manhole scuttle rehung. The fog-bell tower has been fitted for the reception of one of Stevens's striking apparatus, by sheathing three latticed windows and setting four glazed windows, changing the upper flight of steps and closing the old weight holes. Stevens's striking apparatus has been substituted for the old fog-bell machinery, removed to the buoy station at Wood's Hole, whence it is to be sent to the light-house depot, Staten Island. The exterior of the bell tower has been repainted one coat, the revolving machinery and timepiece cleaned, and other small but important repairs made; and new sail boat and new stove lining supplied.

81. *Hyannis.*—Wall paper for one room of dwelling, a new spear for yard pump, and an oilcloth for tower landing have been supplied, and cistern pump repaired.

82. *Cross Rip light-vessel,* (No. 5.)—The illuminating apparatus and fixtures have been overhauled, seven lamps fitted with new burners, and 12 wick holders supplied; also 15 fathoms chain cable, tools, new caboose and fixtures, galvanized pipe for ditto; crockery and hardware, tinware, paints and oils, cordage for rigging, duck for repairing sails, and some new metal for bottom.

83. *Cape Poge.*—A framed addition of one room, 12 by 13½ feet outside, has been built in rear of the dwelling at each end, with a closet 4 by 4 in one angle; new rooms finished, lathed and plastered, and papered; new work painted three coats; outside and inside of dwelling repainted two coats; storm-house roof repaired, and two 3½-feet iron sinks, a well-

bucket and rope supplied; and boat-house repainted one coat. The illuminating apparatus and fixtures have been put in good order. The site has suffered to such an extent from encroachments of the sea that it has been deemed advisable to make timely provision for removal of the buildings inland, by the purchase of a little more than four acres of land, three and nine-tenths acres adjoining the site, and one-fourth acre at the site of the boat-house, a quarter of a mile from the light-house, and the title papers are in preparation, to be submitted according to law for the opinion of the Attorney General concerning their validity. Immediate necessity of removal is not apprehended, and the light-keeper has been instructed to give prompt notice of further encroachment.

84. *Succonnesset light-vessel*, (No. 2.)—This is the oldest light-vessel in the district, and is much inferior to the others in general appearance, but in all essential respects is apparently in good order. Eight new lamps have just been sent to the station, and the old ones will be repaired and fitted with new burners for spare lamps. New cordage for rigging, new caboose and fixtures, oil carrier, oars, hardware, and paints and oils have been supplied.

85. *Edgartown.*—One of the end sills and part of a side sill of dwelling have been renewed; new sills placed under cisterns, and cistern repaired; one room repapered; one window casing taken off and reset; chamber floor taken up in part and relaid; dwelling whitewashed, and outside trimmings and lantern deck repainted; wood-shed and coal-shed have been battened; 50 feet of inclosure fence renewed, and out-building repaired. The bridge leading to the light-house has been repaired, and the stone protection wall along the pile-work topped out from one to two feet, and secured with timbers spiked to the piles for a length of 120 feet, and capstones relaid along the remainder of the wall.

86. *Holmes Hole, West Chop.*—The roof-valley of dwelling has been releaded and shingled, front-door steps repaired, door and trimmings and window glass renewed, iron sink set in kitchen, cistern and other pumps put in good order, and pipes adjusted, and privy rebuilt. The lightning conductor is now being improved.

87. *Nobsque Point.*—Repairs of wood-shed, barn, and fences are now in progress. A sheet-iron fireboard has been supplied, and illuminating apparatus overhauled.

88. *Tarpaulin Cove.*—The dwelling addition has been re-shingled, windows repaired, and a new cooking-stove supplied. A new boat-house and gate are now being built, and repairs of roofs of dwelling and wood-shed are in progress.

89. *Vineyard Sound light-vessel*, (No. 7.)—All the lamps have been repaired; 60 fathoms new chain cable supplied, also glass for lanterns, deck lights, cabin stove and pipe, tin and crockery ware, chain-hooks, cordage and blocks for rigging, tools, paints and oils and medicines supplied, and compass and spyglass repaired.

90. *Hen and Chickens light-vessel*, (No. 8.)—Six lamps have been repaired, fitted with new burners, and supplied as spare lamps. Supplied 30 fathoms chain-cable, cordage and blocks for rigging, deep sea lead, new topmast, crockery and tin ware, oil carrier, caboose castings and linings, and repaired cabin skylight, besides sundry small repairs and supplies.

91. *Cuttyhunk.*—Roofs of dwelling and boat-house have been repaired, leaks in easterly end of dwelling stopped with paint cement, sink drain 10×10 inches and 25 feet long, built of plank. Boat moorings, and hinge for boat-house door have been supplied.

92. *Clark's Point.*—A rectangular tower, 11×20½ feet and 8 feet

high, has been built in the northerly staircase tower of the fort adjoining the old site by flooring over the stone-work, carrying up the walls with wood-work, putting on a hipped roof covered with tinned iron, with a circular wooden parapet for the lantern, surrounded with an iron railing. To this the lantern, illuminating apparatus, and fixtures, were removed, and the light exhibited from its new position on the 15th of June last. Six panes lantern glass and an oil-cloth for lantern, a new cooking-stove, and wall-paper for two rooms of dwelling, have been supplied. To obviate if possible the danger of breaking the lantern glass when heavy guns are fired in the fort, swing frames for two sides of the lantern are now being made. The old tower has not been torn down.

94. *Palmer's Island.*—The floors and stairs of dwelling have been repainted two coats, cellar windows and cistern pump repaired, missing glass replaced, a boat-house 14 by 27 feet and ways 54 feet long built; winch and fall supplied, and railing of tower walk repaired, and a boat sail and moorings supplied. Repairs of chimneys, attic plastering, and plank walk, damaged by the storm of September 8th, are required.

95. *Ned's Point.*—The roof of the covered way has been covered with plastic slate roofing; junction of same with tower and joints of lantern deck packed with paint cement; illuminating apparatus overhauled, and lens fitted to receive Franklin lamps, which were substituted for the old valve lamps. A new entrance gate is required. The stone wall built for the protection of the northerly and northeasterly sides of the site from encroachments of the sea was destroyed many years ago. Until recently the ruins have afforded sufficient protection, and therefore no attempt was made to rebuild it. The seais now beginning to get behind the stones in several places, and the rebuilding of a part if not the whole of the wall will soon be necessary. During the storm of September 8th, a length of 100 feet of the wall on the southwesterly side was destroyed. The ruins, for the present, form a sufficient protection; but the wall should soon be rebuilt. It is proposed to protect the most exposed points by temporary riprap, and to rebuild the wall next season.

96. *Bird Island.*—The wooden steps at rear entrance of dwelling have been removed, and two stone steps set; sink set in porch; one window taken out of rear wall, wall cut down, and door-casing and door set leading to covered way of tower; missing window glass renewed, and inside of cistern recemented; two rooms repapered; wood-work of dwelling, outside and inside, boat-house, well-curb and house over cistern repainted, and outhouses repaired. The brick parapet wall of tower has been sheathed outside with tongued and grooved boards, and painted; illuminating apparatus and fixtures overhauled and put in good order, and revolving machinery cleaned. The boat ways and landing piers have been extended ten feet; new rollers set in ways, and old piers repaired by putting in stone walls instead of timbers, refitting with stone, and protecting exposed points against ice by wooden fenders and planking; 549 lineal feet of the stone wall inclosing the island has been rebuilt from 4 to 7 feet high, and 3 to 5 feet thick, exclusive of backing, and 207 lineal feet, partially relaid, to finish, and plank walk 50 feet long laid from boat-house towards dwelling. During the storm of September 8th, 1869, which was of unprecedented severity at this point, the island was completely swept by the sea, submerging and destroying 280 lineal feet of the sea-wall, moving barn, canting boat-house, and carrying away outbuildings, fences and old landing pier at boat-house, covering the boat-ways with sand, and reducing the station

from a condition of perfect order to that of perfect wreck, or serious damage of almost everything except tower, dwelling, and new landing piers. The new wall referred to above would have withstood any direct assault of the sea, but being submerged, and attacked from the top and behind, and being laid without cement, it could only give way. Orders have been given for such repairs as are immediately indispensable, pending an estimate for thorough repairs. The wall in its present condition affords full protection against wearing away of the island, and its rebuilding will not be recommended until the problem of an effectual protection of the premises from the sea under any circumstances shall have been carefully studied.

97. *Wing's Neck.*—A boat-house and ways are required at this station. The only suitable place for boat-ways in the vicinity of the light-house does not belong to the government, and if occupied, must first be purchased; but as yet no definite information has been obtained concerning the terms upon which this can be done.

Relief light-vessel, (No. 9.)—Spare anchors and 75 fathoms chain, cordage and blocks for rigging, new foresail and new caboose and fixtures, iron and tin ware, paints and oils, clock, quadrant, chart and navigator, and five repaired lamps, have been supplied. This vessel is now on the station of the Nantucket New South Shoals light-vessel, where she has been since June 28th last. As soon as she has been relieved by the vessel belong to the station, which will soon be done, she should be examined, and if found necessary, thoroughly repaired. A "relief' light-vessel for this district is liable to be required at any time for an outside station, and she should be entirely trustworthy. Indeed, to put the matter beyond peradventure, it is proposed to station in this district one of the new first-class light-vessels now under construction intended for relief vessels for outside stations.

BEACONS, (UNLIGHTED.)

All the beacons in the following list are in good condition, unless otherwise stated.

1. *Old Cock, Buzzard's Bay.*—Iron spindle 36 feet high, with open-work cage at top.

2. *Egg Island, Buzzard's Bay.*—A granite cone, with iron spindle, having vane at top.

3. *Range beacon on Fair Haven, Fort Point, Buzzard's Bay.*—A boiler-iron triangular pyramid, 40 feet high.

4. *Cormorant Rocks, to the southward of the entrance of Mattapoisett Harbor, Buzzard's Bay.*—An iron spindle 26 feet high, with cage at top.

5. *Lone Rocks.*—Iron spindle with cage on top, marks northeast entrance to Wood's Hole, Massachusetts.

6. *Collier's Ledge, to mark the entrance to Centerville Harbor, Vineyard Sound.*—A granite base, with iron spindle having at the top a ball and vane.

7. *Great Rock.*—Iron spindle bearing a cage at a height of 26 feet. It marks the edge of the flats making off to the west of Point Gammon, Vineyard Sound.

8. *East end of breakwater.*—A wooden spindle having at top four arms and a cask, east end of Hyannis breakwater.

9. *Sunken Pier.*—A wooden spindle with cask on top, on northeast part of Bass River Bar.

10. *Spindle Rock.*—An iron spindle with cask on top, marks a rock awash at high water, at entrance to Edgartown Harbor.

Billingsgate Shoal, old site.—A pyramidal open-work timber beacon, 12 feet square at base, 15 feet high, with mast having 15 feet additional height, and day-mark formed of slats crossing at right angles, is in process of erection, to be known as old site.

11. *Egg Island Rock.*—A wooden spindle, with cask at top, entrance to Wellfleet Harbor.

12. *Duxbury Beacon.*—Granite, square, surmounted by a granite post 4 feet high, painted red.

13. *Breakwater Beacon.*—Square, open-work granite, with wooden spindle surmounted by a cage, all painted black.

14. *Hogshead Beacon.*—An iron spindle with prong, cask on one arm, and basket on the other.

15. *North Beacon.*—Iron spindle with two rounds, one above the other, and at right angles, is placed on the point of the flats at entrance to Scituate Harbor.

16. *South Beacon.*—Iron spindle with two lozenges, one above the other, and at right angles, stands on point of shoal at entrance to Scituate Harbor.

17. *Londoner.*—On Londoner Rock, off Thatcher's Island, (Cape Ann;) is an iron spindle 45 feet high, with an octagonal cage on top.

18. *Point Alderton.*—A square granite pyramid, surmounted by a black cone of stone; it is placed on the shoal which makes out from Point Alderton, about 200 feet from the shore at low tide.

19. *False Spit.*—Granite base, with iron spindle and square cage.

20. *Spit Beacon.*—Square granite pyramid.

21. *Nix's Mate.*—Large, square, granite base, with octagonal pyramid.

22. *Great Fawn Bar.*—Square granite base, and granite cone, with iron spindle and cage on top.

23. *Deer Island Point.*—Square granite pyramid, painted red, on extreme point of Deer Island.

24. *Bird Island Beacon.*—Iron spindle with cage on top; stands on southeast point of Bird Island, on rocks bare at low water but covered at two-thirds flood.

25. *Sunken Island.*—Open-work granite base, wooden spindle, with small, square cage on top.

26. *Pig Rock.*—Square granite pyramid; small wooden staff with small, square cage.

27. *Halftide Rock.*—A wooden spar 40 feet high, with barrel day-mark, has been set, and secured to the stub of the stone beacon formerly marking the danger, and braced with four iron braces.

28. *Marblehead Rock.*—Of granite, in the form of a truncated cone, with wooden spindle.

29. *Little Aquavitae.*—A wooden spar, with two prongs at top, stands on a rock which is dry at half ebb.

30. *Great Aquavitae.*—Granite, surmounted by a wooden staff and cage. To be left on starboard hand in going up South Channel to Salem.

31. *Hardy's Rock.*—A wooden spindle with iron braces; has two triangles at top. Rock dry at half tide.

32. *Bowditch Beacon.*—Large, triangular pyramid of granite, bearing a wooden spindle with black cage on top. The condition of this beacon has not changed since the date of last annual report. The displaced stones seem to be firmly held in the work. No repair can be effected short of tearing down and rebuilding the whole beacon. Although in its present condition the structure looks badly, yet it is quite as efficient an aid to navigation as if a large sum had been spent in its repair. It is

not proposed to take any steps in the matter so long as the beacon remains as it is.

33. *Halfway Rock.*—A truncated pyramid of granite on a square base, surmounted by three spars meeting at top, and bearing a keg, formerly marked this rock, which is itself sufficiently large and high to serve as a mark. The old beacon was destroyed some years ago, and it is not proposed to rebuild it.

34. *Little Haste.*—A 35-foot wooden spar, with cask on top, marks this rock; dry at low water. It is off the northwest side of Great Haste Ledge.

35. *Abbott's Monuments.*—Square, granite, surmounted by a wooden staff, with open-work square cage on top, painted red.

36. *Monument Bar.*—Square crib-work filled with granite, with a wooden shaft bearing a square cage painted black.

37. *Ramshorn.*—Square crib-work filled with granite; wooden staff painted black; top like a sugar-loaf.

38. *Lobster Rocks, Beverly Harbor.*—Stone, with a wooden spindle.

39. *Black Rock, Gloucester Harbor.*—An iron spindle, with oblong cage.

40. *Harbor Rock, Gloucester Harbor.*—An iron spindle with open-work ball; all painted black.

41. *Five Pound Island, Gloucester Harbor.*—Granite base with iron spindle and ball, painted red.

42. *Lobster Rock, Annisquam.*—Square, open work, granite beacon; top black.

43. *Lane's Point.*—Square wooden beacon.

44. *Point Neck Rock.*—Iron spindle, painted red; ball on top.

45. *North Pier, Newburyport Harbor.*—Is built of hewn timber laid up as a lozenge shaped crib, and filled with stone; shows about four feet above high water.

46. *South Pier, Newburyport Harbor.*—Exactly like the preceding.

BUOYS ACTUALLY IN POSITION.

Care and diligence has been exercised in keeping the buoys in order. During the year 129 buoys were carried away, or moved from their stations, not quite one-third of which were recovered. In the gale of the 8th September many buoys were lost or moved out of place; but they have all been replaced, and at this time it is believed that every buoy in the district is in its proper place.

Harding's Ledge bell-buoy was taken into port, put in good order, supplied with 15 fathoms of new chain cable, and returned to its station.

A bell-buoy and seven spar-buoys have been placed near Hyannis, and in Centerville Harbor, Cape Cod.

A spar-buoy has been properly located to mark the bar off Billingsgate Island; also off Bunkin Island, Boston Harbor, at the entrance to Weir River, and two additional spars to mark dangerous rocks in the same river.

SPARE BUOYS AND APPURTENANCES.

Three hundred and sixteen spar-buoys, including rings and staples, were purchased for this district, and fifty granite sinkers ironed ready for use. These, together with the nun and can buoys previously on hand, and thirty-four new iron buoys recently sent there, are believed to be sufficient for the wants of the district for the coming year. It is proposed, however, to obtain and put in store at each of the buoy de-

pots fifty granite sinkers, and in addition a few ballast balls, at the buoy depot at Wood's Hole.

TENDERS AND SUPPLY VESSELS.

The tender Wave has been constantly employed in attending to the numerous buoys in the northern part of the district, carrying coal and lime to the light-houses and other duties for which her services are required. She has met with no accident, and required no repairs to her hull, but has been supplied with a new mainsail, flying jibboom, fore topmast, some new rigging, a new caboose, some crockery and tin ware, and her boats have been repaired, and she is to have a new foresail.

The steam tender Cactus, when not under repair, was steadily kept at work. This vessel supplies all the light-vessels in the district, and sights their moorings once a quarter, which, with the care of the buoys and light-houses in the southern part of the district, requires her to be in constant service. Her machinery is much worn, and her hull not sufficiently staunch for the duty required of her. In making a passage from the Nantucket New South Shoals light-vessel to Nantucket, on October 17th last, she was overtaken by a gale, and was in imminent danger of foundering. The sea broke over her bulwarks, doing considerable damage, and the water gained upon both her pumps till within a few inches of her fires, and had not the gale abated somewhat, which enabled her to gain the lee of the island, she must have gone down within a short time. Some portion of her hull is constantly giving out, and the expense of keeping her in repair is quite large. She cannot be relied upon to perform the duties much longer, and ought to be replaced by a new and staunch steamer, for which an estimate is submitted.

The supply vessel Guthrie, having been thoroughly repaired, and the Pharos furnished with new standing rigging, her stern and cabin repaired and a storehouse built on deck, the two were sent to the light-house depot at Staten Island, which is to be their station in future.

BUOY DEPOTS.

Some slight repairs have been made to the roof and doors of the sheds at the Gulf Island depot. Nothing more is required at present.

Wood's Hole.—The contract work of improvement of the buoy depot has been completed, comprising the removal of the old buoy shed to a new position, construction of 96 lineal feet of retaining wall, 320 lineal feet pile wharf from 16 to 30 feet wide, piles iron sheathed, frame building, shingled all over and painted 18 by 77 feet, divided into chain shed, blacksmith's shop, cooperage, paint store and office, all with suitable doors and windows; frame building, 25 by 42 feet inside of posts, planked inside and sheathed with boards outside of posts, shingled roof with gable windows, doors, and painted; wooden water tank of 10,000 gallons capacity, roofed over and painted; and filling and grading the lot, to the amount 500 cubic yards earthwork.

The bar at the entrance of the harbor does not afford water enough to admit the passage of the relief light-vessel at all times of tide, and it is proposed to dredge across the same 475 feet long, 50 feet wide, and an average of two feet deep; also to build a fence around the premises, a portable crane, and smith's and other tools, and to set up the hot-air engine of the old Cape Ann fog-signal, for pumping purposes.

THIRD DISTRICT.

In this district, extending from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, and Lake Champlain and Hudson River, there are—

Light-house and lighted beacons	94
Light-vessels in position	7
Light-vessels for reliefs	2
Beacons unlighted	26
Spindles	14
Buoys actually in position	343
Spare buoys to supply losses, and for reliefs	205
Supply vessels for delivering supplies to lights on the Atlantic and Gulf coasts	2
Tenders, (steam)	1
Tenders, (sailing schooner)	1

98. *Brenton's Reef light-vessel*, (No. 11.)—A new lantern has been supplied to this vessel, and the other one repaired. A new jib and some articles of equipment, cooking utensils, &c., have been supplied during the past year. A new and more powerful pump is required to free the vessel from water, which leaks in. Several panes of lantern glass, a set of oil butts, and a new cooking-stove, are needed in place of broken and worn-out glass, butts, and stove.

Castle Hill, east side of entrance to Newport Harbor and Narragansett Bay, Rhode Island.—Applications have been made at various times in the past, and renewed this year, for a light-house and fog-signal on Castle Hill, to guide vessels, especially in thick and foggy weather, into Newport Harbor and Narragansett Bay. After a careful examination of the locality, and a full consideration of the whole subject, it is recommended that an efficient fog-signal be authorized for this point, which it is believed will, with the existing lights and other aids to navigation in the immediate vicinity, subserve the desired purpose. The land upon which this fog-signal must necessarily be placed, if authorized, being held at a certain value, an estimate for an efficient fog-signal, including the cost of the land, is submitted in the annual estimates.

99. *Beaver Tail, Rhode Island.*—A new third order Funck lamp has been placed in this light as a substitute for the Wagner lamp heretofore in use. Considerable damage was done at this station by the late gale, (September 8th.) A working party is now employed repairing the damage and attending to some other small repairs. The fog-signal, which has been for many years in use at this station, being scarcely fit for further use, a new and improved apparatus is under construction, and will be placed during the autumn.

100. *Lime Rock, Newport Harbor, Rhode Island.*—During the recent gale (September 8th) the chimney of the keeper's dwelling was blown down, and the roof of the dwelling damaged. A working party is now employed making the necessary repairs.

101. *Newport harbor light, Rhode Island.*—About one-third of the slate roof was torn off during the gale of the 8th September, and the iron railing on the breakwater, and the keeper's boat, were damaged during the gale by a vessel which parted her moorings. The damage has been repaired, and the station is in good order and condition.

Rose Island Beacon light, Narragansett Bay, Rhode Island.—The lighted beacon authorized by Congress July 28th, 1868, to be established on Rose Island, is now in progress on the south end of the island, and will be ready for exhibition at an early day.

102. *Dutch Island, Narragansett Bay.*—The wood-work at this station has been thoroughly painted during the year, and the light is well kept.

The gale of September 8th, 1869, destroyed the boat-ways, damaged the boat-house, and threw down a part of the sea-wall and fences.

103. *Poplar Point, Rhode Island.*—This station is in the same dilapidated condition that it was last reported to be in. It is one of the oldest in construction and character of lantern, and it is recommended that it be entirely rebuilt, for which an estimate is submitted in the annual estimates.

Hog Island Reef, Narragansett Bay.—A reef runs out from Hog Island to the main channel, rendering navigation difficult and dangerous. To prevent, as far as possible, loss of life and property at this place, the steamboat company owning and running a regular line of steamers between New York, Newport, and Fall River, keep a light-vessel stationed there at the cost of the company. Should Congress see fit to relieve this company of this unusual expense, which it incurs for the benefit of others as well as for itself, by authorizing the building of a light-house with a protecting pier, in about six feet water on the reef, the estimated cost would be forty-five thousand dollars.

104. *Prudence Island, Rhode Island.*—A new stove and fixtures for the tower have been supplied. The boat has been repaired, and new sails supplied. The gale of the 8th September, 1869, caused considerable damage to the keeper's dwelling, which is now being repaired. The tower is in good condition. The outhouses were destroyed by the gale, and will be rebuilt.

105. *Bristol Ferry, Rhode Island.*—A new lamp has been fitted. Two rooms in the tower have been lined with ceiling boards, and a new ladder provided.

106. *Warwick Neck, Rhode Island.*—The outhouses at this station have been demolished, and the roof of the keeper's dwelling badly damaged by the recent gale. The line fences were blown down, and a great portion of the bank washed away. A working party is now engaged making the necessary repairs.

107. *Conimicut Point, Rhode Island.*—This tower was completed, and the light exhibited for the first time as a substitute for the Nayat Point light, on the night of November 1, 1868. A fog-bell, struck by clock-work machinery, is attached to the tower. A temporary landing place was erected at the tower, which was totally destroyed by the late gale. A wharf of a substantial character is now under construction, and the enrockment for the protection of the tower against running ice is being enlarged. Considerable damage was done by the late gale to the exposed portion of the grounds at Nayat Point, where the keeper of Conimicut light resides.

108. *Point Judith, Rhode Island.*—This station has been thoroughly renovated, and a new lantern and deck plate fitted. It is now in good condition, and does not need anything.

109. *Block Island, Rhode Island.*—This station was damaged by the late gale. The slate of the roof has been repaired, and three plates of glass, broken in the lantern, replaced. The station is now in good condition.

110. *Watch Hill, Connecticut.*—The condition of this station is the same as reported for the last two years. It is proposed to make the repairs and renovations then recommended without avoidable delay.

111. *Montauk Point, east end of Long Island, New York.*—A new floor was laid in the dining-room of the keeper's dwelling, and proper ventilation provided. The outhouses were destroyed and the keeper's dwelling badly damaged by the late gale. The repairs are now being made.

112. *Stonington, Connecticut.*—No repairs have been needed. The station is in good condition.

113. *Eel Grass Shoal light-vessel,* (No. 12,) *off Mystic, Connecticut.*—No repairs required during the past year. New stove-pipe, grates, and linings for the stove; four new oars, and one pair new pump boxes, have been supplied. The vessel is in good condition.

114. *Morgan's Point, Long Island Sound.*—This station has been rebuilt. The old dwelling has been taken down, the cellar filled, and the grounds properly graded. The wooden addition to the old dwelling has been converted into a stable, and the outbuildings removed. The fences have been repaired, and new gates fitted. This station is now in excellent order and good condition, and the keeper takes good care of everything at the station.

115. *North Dumpling, Fisher's Island Sound.*—A new and improved apparatus for striking the fog-bell has been put up at this station, in place of the one hitherto in use. As reported last year, this station is in a dilapidated condition and needs rebuilding, for which an estimate will be submitted in the annual estimates.

116. *New London, Connecticut.*—The fog-signal engine has been repaired. The dwelling needs repainting next year. The station is in good condition. The authorities of the city of New London have erected the fences on both sides of the new road which was authorized to be opened across the light-house grounds.

117. *Bartlett's Reef light-vessel,* (No. 13,) *New London, Long Island Sound.*—The lamp-burners have been renewed; a new stove-pipe and head, and some small articles of ship-chandlery, and cooking utensils, have been supplied during the year. One of the boats is under repair, and a new one authorized in the place of one unfit for further repair or use. The general condition of the vessel is good.

Race Rock, Fisher's Island Sound.—Congress appropriated July 28th, 1866, ninety thousand dollars for the erection of a beacon without a dwelling for keepers, on what is known as "Race Rock," at the entrance to Fisher's Island Sound. This very serious obstruction to navigation in Long Island and Fisher's Island Sounds was supposed at the time this appropriation was made to be a large boulder, over which it was proposed to erect a tower for the light, and to erect a suitable dwelling for the keepers on the south end of Fisher's, distant about three-fourths of a mile from the rock. A careful and minute survey of this locality having developed the fact that Race Rock is not a single boulder of great size, a different plan becomes necessary. It is proposed, should Congress see fit to make the requisite additional appropriation, to construct a protecting pier of granite and to erect thereon a keeper's dwelling two stories high and octagonal in plan, with a circular stairway in the center, to be carried a sufficient height above the roof of the dwelling to support the lantern and illuminating apparatus; the whole to be of granite, and fire-proof. A powerful fog-signal will be attached. The advantages of this plan over the original one, even if the foundation had not been found to be different from what it was supposed to be, will be apparent. The protecting pier will be of a greater diameter and increased stability, and consequently more effectually resist the force of the storm-waves and pressure of packed floating ice in winter. The attendants upon the light and fog-signal will be always at hand to attend to their duties, which could not be insured if they were compelled to live on the island nearly a mile distant, particularly in the winter, when the ice is brought by the tides in immense packs and with great force through this comparatively narrow channel for passing vessels. The estimated cost

of this important aid to navigation on the present plan, as detailed in general terms, would be $200,000, of which $90,000 are already available, leaving $110,000 to be provided by Congress. The amount now available is, it is believed, sufficient to carry the work above water, and it is proposed to commence the foundation early next spring.

118. *Little Gull Island, main entrance to Long Island Sound from the east.*—The new tower, keeper's dwelling, and fog-signal building are nearly completed, and the new 2d order light will be exhibited before the close of the year.

119. *Gardner's Island.*—No repairs have been needed at this station. A new stove for warming the tower has been furnished. It is proposed to make some alterations in the lantern and to place a fog-bell during the next year at this station. The fog-bell at present in use at the Little Gull Island station will be available for this purpose.

120. *Plum Island.*—The rebuilding of this station, for which a special appropriation was made March 3, 1869, is now far advanced in progress and will be roofed in by the end of the season for outdoor work.

121. *Cedar Island, Sag Harbor, Long Island.*—The rebuilding of this station is completed and old structure removed. A 5th order lens will be placed in this tower as a substitute for the 6th order which was in the old tower.

122. *Saybrook, Connecticut.*—Extensive repairs are in progress and will be completed before the close of the season at this station. The sea-wall which protects the site was damaged by the gales of last winter, and is now being repaired.

123. *Calves' Island, Connecticut River.*—This station is in good condition. No repairs have been made.

124. *Brockway's Reach, Connecticut River.*—The protecting pier authorized by Congress July 20, 1868, has been completed, and the station is in good condition,

125. *Devil's Wharf, Connecticut River.*—No expenditure on account of repairs, and nothing required at this time.

126. *Cornfield Point light-vessel, off mouth of Connecticut River,* (No. 14.)—This vessel is in good condition. A new stove for the cabin, some tools, and shackle-pins have been supplied. Several of the lamps and burners have been repaired.

127. *Horton's Point, Long Island, New York.*—This station is in the same general condition that it was at the date of the last report. It needs repairs very badly, and an estimate will be included in the general estimates.

128. *Faulkner's Island.*—This station is in the same condition that it was at the date of the last report, with the addition of washing away, during the last winter, of the island on the east side, which renders it necessary to take steps for protecting it. These washings have been observed for several years, and they have now reached a point when they ought to be arrested. For this purpose it is proposed to build a sea-wall of granite at the base of the bank in front of the light-house tower and buildings, for which an estimate will be submitted.

129. *New Haven, Connecticut.*—The tower and keeper's dwelling are in the same condition as last year. The repairs recommended, and a new fog-signal to supply the place of the one now in use, which is worn nearly out, will be estimated for in the annual estimates.

130. *New Haven Long Wharf, Connecticut.*—This station requires painting, and is otherwise in good order and condition.

131. *Stratford Point, Long Island, New York.*—The condition of this light station is the same as at the date of the last report. It is not in a

fit state for repair, and true economy requires that it should be rebuilt whenever an adequate appropriation can be obtained from Congress.

132. *Stratford Point light-vessel*, (No. 15,) *Long Island Sound.*—This vessel is in good condition. New fire-brick and grates for stove, new pump boxes, various small articles of ship chandlery, and new chains for lantern, have been furnished during the past year.

133. *Bridgeport Beacon, Connecticut.*—No repairs have been made at this station. A new boat has been furnished and the boat-ways repaired. The recommendation of last year to replace the present inefficient iron structure by one of stone capable of withstanding the shocks of storm waves and ice, and be at all times reliable, is renewed, and the same estimate will be included in the annual estimates.

134. *Oldfield Point, Long Island Sound.*—The reconstruction of the buildings at this station has been completed, and the station is now in good order and condition.

135. *Black Rock, Fairweather Island, Long Island Sound.*—In last year's report it was recommended to rebuild this station, and place the tower and keeper's dwelling in close connection at the site of the present tower. The estimated cost of rebuilding is again submitted in the annual estimates. An appropriation was made, March 2, 1867, for repairs at this station, of $3,400, which was found upon a careful examination of the premises to be totally inadequate, and none of it has been used.

Penfield Reef, Long Island Sound.—The erection of a light upon this dangerous reef in Long Island Sound was recommended last year. The estimated cost of a suitable structure for so exposed a position is fifty-five thousand dollars; which is again submitted for the consideration of Congress.

136. *Eaton's Neck, Long Island, New York.*—This station has been lately put in good condition. A new lamp has been introduced in place of the old one. A fog-signal will be established at an early day.

137. *Lloyd's Harbor, Long Island Sound.*—This station is in good condition and no repairs are needed.

138. *Norwalk Island, Long Island Sound.*—The repairs and renovations provided for by the appropriation of March 2, 1867, have been completed, and the station is now in good condition.

139. *Great Captain's Island, Long Island Sound.*—The repairs and renovations provided for in the appropriation of March 2, 1867, have been completed. The boat-house which was built about forty years since is of no further use, and a new one will be erected at the foot of the drift-way deeded to the United States with the site at the time the purchase was made.

140. *Execution Rocks, Long Island Sound.*—The authorized repairs and renovations have been completed. A new fog trumpet has been placed at this station, as a substitute for the fog-bell formerly in use there. Chain for boat davits, a few tools, and a stove and fixtures, have been supplied during the year. Additional protection against the action of the sea and ice is required on the east side of the tower. The enrockment made there many years ago having settled considerably, it does not afford adequate protection to the tower and keeper's dwelling, especially during the severe storms of winter and the heavy pack ice brought against it by the tides. It is proposed to further protect the site and building by laying large blocks of granite of the proper shape compactly together.

141. *Sand's Point, Long Island.*—This station has been put in complete order lately. It is now in good condition.

Hart Island, Long Island Sound.—An appropriation was made April

7th, 1866, of $6,600, for the erection of a light at this point. The owner of the island being unwilling to sell the requisite quantity of land for this light station, for such a sum as the board would have been authorized to give, proceedings were instituted in conformity to law for condemning the land. The award of the appraisers for five acres of land was $25,000, a sum far exceeding the entire appropriation, and, in the opinion of the board, far beyond its intrinsic money value. Having made further examinations, it is found that the south end of the island, upon which the light would necessarily be placed, if placed on the island at all, is continually washing away, and unless it is protected by an expensive sea-wall, a light-house could not remain there very long. The end of the reef, (in six feet water,) which runs out from the southern end of the island, would afford a good foundation and proper site for the erection of a stone structure similar to those already erected at points on the Hudson River. The estimated cost of the proposed structure and apparatus, complete in all respects, is $45,000, in addition to the $6,600 already appropriated.

142. *Throgg's Neck, Long Island Sound.*—The authorized renovations and repairs at this station are now in progress and will be completed at an early day. A new and more efficient fog-bell, operated by a hot-air engine, has been put up in place of the old one.

North Brother, Long Island Sound.—The new light-house authorized to be erected at this place is now completed. The light will be ready for exhibition by the first of November.

143. *Great West Bay, sea-coast of Long Island.*—No repairs have been needed at this station. A new stove and pipe, six panes of plate glass for the lantern and some window glass for the keeper's dwelling, have been supplied during the year.

144. *Fire Island, sea-coast of Long Island.*—The tower at this station is in good condition. The keeper's dwelling and fences need some small repairs. The illuminating apparatus has been overhauled and adjusted. A Funck lamp has been fitted in place of the mechanical lamp hitherto in use. Boat has been newly rigged and moorings supplied. Lanterns, curtains and fixtures, new pump, tool-chest and necessary tools, have been furnished.

145. *Sandy Hook light-vessel*, (No. 16.)—A new two-inch riding chain has been supplied to this vessel. Plate glass for lanterns, a cooking-stove and fixtures, new rope, six new oil butts, and some few articles of ship chandlery have been supplied to this vessel during the year. The vessel is in good condition and well cared for.

Wreck of the Scotland; temporary light-vessel off Sandy Hook, (No. 20.)—This is still considered necessary to mark the remains of the wreck of the Scotland. The decks have been recalked; a new boat and fixtures, and new davits, have been supplied to replace those destroyed by the late storm.

146. *Highlands of Navesink, (two lights,) entrance to New York Bay.*—The stone-work is being repointed; some slight repairs have been made; a new Funck lamp has been fitted at the north light.

147. *Sandy Hook main light, entrance to New York Bay.*—This station is in good condition. The pump has been repaired, and the stable rebuilt. The premises are well cared for by the keepers.

148. *East Beacon, Sandy Hook.*—During the gale of September 8th, 1869, the north point of Sandy Hook was washed away to an extent which may ultimately render the removal of the beacon necessary. Protection to the point, to prevent further washing, would be very expensive and of doubtful results. The present fog-signal at this point is in good con-

dition, and has been run without difficulty by the present keeper. It is a very important aid to navigation during fogs and snow-storms, and no efforts will be spared to keep it in good working order.

149. *West Beacon, Sandy Hook.*—This beacon has been set upon oak piles, extending from twenty-five to thirty-five feet into the sand, and it is now considered safe against the danger of being washed away. A new lantern has been fitted—the tower lined inside and repainted.

One or more permanent beacons in the lower bay of New York.—An appropriation was made March 2d, 1867, by Congress, of $45,000, "To enable the Light-house Board to erect in the lower bay of New York one or more permanent beacons." This sum is wholly inadequate to the accomplishment of the purpose for which this appropriation was made. An appropriation of $200,000 was made March 3, 1837, "for a light-house on Flynn's Knoll, near Sandy Hook, to be built under the direction of the Engineer Department." On the 3d of March, 1851, Congress made another appropriation of $30,000 "for a light-house on Flynn's Knoll." For reasons heretofore communicated to Congress by those charged with the erection of the proposed light on Flynn's Knoll, the light has not been built. It is believed that Flynn's Knoll is the only obstruction to navigation in the lower bay of New York which is not properly marked; and as Congress has, by three separate and distinct appropriations, manifested its desire for the erection of a light-house there, the board has no doubt but that a suitable structure, to serve as a range with the Princess Bay light, and also to mark this dangerous shoal, which lies between the two principal channels leading up New York Bay, can be built for the sum originally appropriated in 1837, viz: $200,000 in addition to the $45,000 now available. This light, placed so as to make a range with Princess Bay light for the deepest water of Gedney's Channel, would enable vessels of the heaviest draught to cross the main bar, and reach a safe anchorage at night in the lower bay, in addition to its usefulness in marking a shoal upon which there is only nine feet of water at low tides.

150. *Conover Beacon, New York Bay.*—The authorized necessary repairs and renovations for this station will receive early attention, other and more pressing work having prevented its being attended to sooner.

151. *Chapel Hill Beacon, New York Bay.*—This station is in good condition. No repairs have been made during the past year.

152. *Point Comfort Beacon, New York Bay.*—The authorized repairs were made last year. The station is at present in good condition.

153. *Waackaack, New York Bay.*—A stoop to the front door has been put up and some slight repairs made to the dwelling. The station is in good condition.

Cliffwood Point, Raritan Bay, New Jersey.—A light, to be established at this point, was petitioned for, and an estimate submitted last year for the amount required. The attention of Congress is again invited to the subject.

154. *Elm Tree Beacon, Staten Island.*—This station is in good condition. No repairs have been made during the year.

155. *New Dorp Beacon, Staten Island.*—No repairs needed.

156. *Princess Bay, Staten Island, New York.*—The new dwelling for the keeper has been completed, the old house torn down, and the material used in erecting a substantial barn and stable. The fences have been put in proper order, and the grounds graded. The recent heavy gales have damaged considerably the jetties, constructed of logs, for the protection of the beach in front of the light-house site. The one near the line fence is nearly demolished, and the stone washed away. The

high bank is wearing away rapidly by the action of the sea, tides, and heavy rains. It is considered of the greatest importance to lose no time that can be avoided in providing the necessary and appropriate means for the protection of the site of this important light station, for which purpose an estimate is submitted.

157. *Fort Tompkins, Staten Island.*—The authorized works at this station will be commenced early next spring.

158. *Robbin's Reef, New York Bay.*—No repairs have been made during the year, and none are required. A number of panes of glass have been cracked, which will be replaced before winter sets in. Some necessary tools, a stove-grate, lining, and lids, have been furnished during the year.

159. *Bergen Point, N. J.*—This station is in good condition, and no repairs needed.

160. *Corner Stake Beacon, N. J.*—No repairs needed at this point.

161. *Passaic, Newark Bay, mouth of Passaic River, N. J.*—This structure will be repaired, and the masonry of the protection repointed.

162. *Elbow Beacon Shoal in Newark Bay.*—No repairs needed at this station.

163. *Stony Point, Hudson River.*—The dwelling has been repaired, and the outhouses rebuilt. The fog signal-bell, operated by clock machinery, requires new striking apparatus.

164. *West Point, Gee's Point, Hudson River, N. Y.*—No repairs needed at this station.

165. *Esopus Meadows, Hudson River, N. Y.*—As reported in the last two annual reports, this station is in an exceeding bad state, and the only economical remedy is to rebuild the light-house. The wooden pier upon which this light-house stands is in such a dilapidated state that it is feared the whole will be taken away by the ice and freshets during the coming winter. The keeper's house is unfit for occupancy in the winter, even if the foundation pier were safe enough to justify its occupancy. An estimate for the construction of a light station similar to those recently built at different points on the Hudson River is submitted in the annual estimates.

166. *Rondout, Hudson River, N. J.*—The wood-work has been painted outside and inside during the past year. The station is in good order.

167. *Saugerties, Hudson River, N. Y.*—The reconstruction of the buildings at this station is in progress and will be completed during the present working season.

168. *Four Mile Point, Hudson River, N. Y.*—Some small repairs are needed, and will be made before the end of the working season.

169. *Coxsackie, Hudson River, N. Y.*—The rebuilding at this station has been completed this season, and the station is now in good condition.

170. *Stuyvesant, Hudson River, N. Y.*—The rebuilding at this station is completed, and the old buildings are being removed, and the grounds put in order.

171. *New Baltimore, Hudson River, N. Y.*—A portable beacon, upon the general plan, is constructed for this station.

172. *Five Hook Island, Hudson River, N. Y.*—A portable beacon, upon the general plan, will be placed at this station.

173. *Coeyman's Bar, Hudson River, N. Y.*—A portable beacon will be placed at this station.

Le Roy Hook, Hudson River, N. Y.—A portable beacon will be placed at the end of the dike recently completed by the Engineer Department.

174. *Schodack Channel, Hudson River, N. Y.*—A portable beacon will be placed at this station.

Nine Mile Tree, Hudson River, N. Y.—A portable beacon will be placed at this point in the center of the new dike.

175. *Cow Island, Hudson River, N. Y.*—A portable beacon will be placed on the end of the dyke in place of the present stake.

176. *Van Wie's Point, Hudson River.*—A lantern and lens, of the portable beacon pattern, will be substituted for the present lantern on the stone beacon.

Parada Hook, Hudson River.—A temporary stake light is kept on the end of the dike recently completed by the engineer department. A portable beacon will be placed there at an early day.

Upper end of Stone Dike, Hudson River.—A portable beacon will be placed at this point.

Cuyler's Dike, east side Hudson River.—A portable beacon will be placed at this point.

WHITEHALL NARROWS AND LAKE CHAMPLAIN.

1. *Whitehall Narrows.*—Portable beacons will be substituted for the nine stake lights in the Whitehall Narrows at an early day. The additional lights authorized by appropriation approved March 3, 1869, will be constructed on the plan of the portable beacons.

Middle-ground, mouth of Whitehall Narrows.—It has been recommended heretofore that a light station be established upon the Middle-ground, at the mouth of Whitehall River, Lake Champlain, similar to those recently erected on the Hudson River. No appropriation having been made for this object, the former estimate is again submitted in the annual estimate.

2. *Crown Point, Lake Champlain.*—Some slight repairs and painting needed, and will be attended to at an early day.

Barber's Point, Lake Champlain.—It is recommended that an appropriation be made for a light-house at this point, for which an estimate is submitted.

3. *Split Rock, Lake Champlain.*—The boat-house at this station having been destroyed by a freshet, a new one will be built.

4. *Juniper Island, Burlington, Vermont.*—A new stove has been furnished and some small repairs made. The station is in good condition.

5. *Burlington Beacons, Breakwater.*—The northern end of the Burlington breakwater having been recently extended, the temporary light, distant six hundred feet, will be substituted by a proper structure for the beacon light on the end of the breakwater.

Colchester Point, Lake Champlain.—A light has been asked for at this place. It appears from an examination of the chart that a light placed upon one of the islands, lying southwest of South Hero Island, would answer the purpose designed, and would also serve as a general guide to navigators on the lake. The determination of the exact site for the proposed light, if authorized, might, with propriety, be left for a careful personal examination of the locality. It is recommended that an appropriation be made for the erection of a light-house on Colchester Reef, South Hero Island, or in the vicinity.

Bluff Point, Valcour Island, Lake Champlain.—The recommendation for a light at this point is renewed, and an estimate submitted.

6. *Plattsburg Beacons, Lake Champlain.*—No repairs have been made at this station.

7. *Cumberland Head, Lake Champlain.*—The new tower and keeper's

dwelling have been completed, the old buildings removed, and the grounds graded.

8. *Point au Roche, Lake Champlain.*—No repairs have been made at this station, and none needed at this time.

9. *Isle La Motte, Lake Champlain.*—It is proposed to erect in the place of the present stone pyramid a keeper's dwelling with a lantern on top, from which to exhibit the light.

10. *Windmill Point, opposite to Rouse's Point, Lake Champlain.*—Some small repairs are needed to the lantern and keeper's dwelling at this station.

UNLIGHTED BEACONS AND SPINDLES.

1. *South Point, Rose Island, Narragansett Bay.*—This is a granite structure, surmounted by a spindle and cage, in good condition.

2. *Halfway Rocks, Narragansett Bay.*—A spindle with square cage, in good condition.

3. *Bullock's Point, Providence River.*—This beacon is being further protected by placing stone around it.

4. *Pawtucket Beacon, Providence River.*—Built of stone, and is in good condition.

5. *Saben's Point, Providence River.*—It is proposed to erect at this place a stone beacon similar to the one at Bullock's Point.

6. *Punham Beacon, Providence River.*—A stone beacon with vane and ball on top, in good condition.

7. *Fuller's Rock, Providence River.*—It is proposed to construct a stone beacon at this point.

8. *East Lime Rock, Newport Harbor.*—A granite structure, surmounted by an iron spindle and cage, in good condition.

9. *Muscle Bed, Bristol Ferry, Narragansett Bay.*—This stone beacon having been recently destroyed by a storm, it is now in process of reconstruction.

10. *Bordeos' Flat s,opposite Fall River.*—This beacon is in course of construction.

11. *Castle Island, Bristol Harbor.*—A stone beacon surmounted by a black ball; some repairs and further protection to the base needed.

12. *Allen's Rock, Warren River.*—Stone beacon in good condition.

13. *Spindle Rock, West Channel, Narragansett Bay.*—An iron spindle with square wooden cage, in good condition.

14. *White Rock spindle, channel leading into Weckford Harbor.*—On a rock bare at low water, surmounted by an iron spindle, in good condition.

15. *Spindle Rock, Greenwich Harbor.*—An iron spindle with square cage, in good condition.

16. *Hen and Chickens, Long Island Sound.*—An iron spindle supporting a square cage painted black. The cage has been carried away and will be restored at an early day.

17. *Branford Reef Beacon, Long Island Sound.*—Granite beacon surmounted by an iron shaft bearing a black day mark, in good condition.

18. *Black Rock Beacon, Long Island Sound.*—An iron pile beacon, with cage on top, in good condition.

19. *Watch Hill spindle.*—Stands on a rock which is bare at low water, and is surmounted by a cage; in good condition.

20. *Sugar Reef Beacon, Fisher's Island Sound.*—An iron pile beacon, with cage-work day-mark, in the form of a cone; the day-mark having been destroyed is now being replaced.

21. *Lord's Channel.*—An iron spindle, square cage-work day-mark. The day-mark has been carried away, which will be replaced very soon.

22. *Catumb Reef, Fisher's Island Sound.*—An iron pile beacon, 25 feet high, with square cage-work day-mark. The day-mark has been destroyed, but will be replaced very soon.

23. *Latimer's Reef spindle.*—An iron spindle, surmounted by a square cage-work day-mark. The cage-work has been carried away, but will be replaced soon.

24. *Ellis's Reef spindle.*—An iron spindle, with square cage-work day-mark, in good condition.

25. *Groton Long Point.*—An iron spindle bearing a cage-work in the form of an inverted cone, in good condition.

26. *Sea Flower or Potter's Reef Beacon, Fisher's Island Sound.*—This is a very important mark for Fisher's Island Sound; it is recommended that a granite structure be erected as a support to the boulder in which the spindle is placed.

27. *Black Ledge Beacon, Fisher's Island Sound.*—An iron shaft, carrying a cage-work day-mark, formed by two cones connected at the vertices; in good condition.

28. *Whale Rock Beacon, Mystic Harbor.*—An iron shaft bearing a globe-shaped cage-work day-mark; in good condition.

29. *Crook's spindle.*—An iron spindle, with a keg on top, in good condition.

Spindle on the Whale, entrance to Mystic River.—This spindle has been carried away by the ice. It will be replaced.

30. *Saybrook Beacon, mouth of Connecticut River.*—A stone beacon erected on Saybrook Bar. This beacon having been built many years ago on a wooden foundation, it has been found necessary to reconstruct it upon a stone foundation, which is now in progress.

31. *Quixe's Ledge, entrance to New Haven, Conn.*— An iron spindle with a cask on the top of it, placed on a rock, which is uncovered at low water, and is in good condition.

32. *Southwest Ledge spindle, off New Haven, Conn.*—A wooden mast resting in an iron socket, and supporting a square wooden cage-work day-mark. The mast has been again carried away, and will be replaced at an early day.

33. *Stratford River Beacon.*—This beacon has been rebuilt in a very substantial manner.

34. *Outer Beacon, Bridgeport Harbor.*—In good condition.

35. *Inner Beacon, Bridgeport Harbor.*—In good condition.

36. *Southport Beacon, (creek.)*—Granite beacon in good condition.

37. *Southport Beacon, (breakwater.)*—Granite beacon in good condition.

Great Reef, off Norwalk Island.—A reef which is bare at half tide; needs to be marked by a beacon or spindle.

38. *Norwalk Beacon.*—A granite structure, supporting a shaft and day-mark of iron, in good condition.

39. *Sand Spit, on the south end of the sand spit at Sag Harbor, Long Island.*—An iron shaft, with cage-work day-mark, braced to four iron piles by iron braces. This beacon having been damaged by the running ice, it is proposed to set the shaft perpendicularly, and protect by four courses of granite clamped to it.

Oyster Pond Point, Plum Gut, entrance to Gardner's Bay.—A shaft was erected at this point some years ago, which has been destroyed by the running ice. This reef is bare at low water, but at other times of tide is a serious danger to navigation. It is recommended that a substantial stone beacon be erected upon it, at a cost of about $5,000.

Long Beach Bar, entrance to Greenport.—As reported last year, it would seem to be necessary to mark this point by a granite beacon.

40. *Romer Beacon on the west of Romer Shoal, New York Bay.*—This beacon is built of cut granite, conical in shape, and supports a wooden cage-work. A portion of the foundation of this beacon on the east side has been undermined by the sea, which will receive early attention to prevent any serious injury to the structure which remains perpendicular.

41. *Mile Reef, Killvankull,*—Is a sheet iron beacon filled with concrete and secured to a granite base; it is conical in shape, and supports an iron shaft with an iron cage-work day-mark on top; it is in good condition.

42. *Success Rock, Long Island Sound.*—An iron shaft fifteen inches in diameter, to bear an iron cage-work day-mark, is ready for placing as soon as the hole now being drilled is completed. The hole for this shaft will be four and a half feet deep. The drilling is nearly finished.

Relief light vessel, (No. 17.)—This vessel is kept at the buoy wharf at New London, Connecticut, in readiness for service as a relief for light-vessels breaking from their moorings or those needing repairs. Some small repairs are needed, and will be commenced soon.

BUOYS.

Buoys have been placed to mark Crow Shoal in Gardner's Bay, Sheep's Head Rock, entrance to Greenport, Long Island, and a first-class buoy on the east side of the main open ship-channel into New York Bay.

The buoys in Pawtucket River and in Lake Champlain have been well kept by the contractors. The buoys in the Hudson River have been kept as heretofore, under contract, and all the other buoys in the district have been attended to by the tenders. A number of buoys have broken adrift during the year, which were invariably replaced promptly.

Spare buoys for reliefs and to supply losses.—Spare buoys at the different depots have been kept in proper repair, and in readiness for use.

BUOY DEPOTS.

The buoy depot wharf at New London, Connecticut, has been extended and put in good condition. The buoy depot on Goat Island, in New York Harbor, is in good condition.

Black Rock Depot, Connecticut.—The wharf and buildings authorized at this place will be commenced at an early day.

TENDERS.

The steam tender Putnam has been attached to and employed in this district since December, 1868. This vessel has been kept in good repair, is well adapted to the service, and has been constantly employed in the transportation of supplies, building materials, in inspecting lights, and looking after the buoys. The headquarters of this vessel are at the Staten Island depot, when not employed actively.

The sailing tender (schooner) Sunbeam is employed mainly in the eastern part of the district, with headquarters at Newport, Rhode Island. The great number of buoys in Long Island Sound and tributaries, and the waters of Narraganset Bay, and the large number of lights to be visited with supplies, keep this vessel constantly and usefully employed. This vessel is very old, and requires frequent repairs. It is very important that a steamer of small tonnage and light draught should be substituted as a measure of economy, and to insure greater efficiency in the service.

SUPPLY-VESSELS.

The supply-vessels (schooners) Pharos and Guthrie are laid up when not employed in delivering oil and other annual supplies at the Staten Island depot.

These vessels deliver supplies to the lights south of the capes of Virginia during the winter months, and to those north and east of the Chesapeake during the summer months. The Pharos, while lying at anchor in the harbor of New Bedford, Massachusetts, on the 8th September, and during the heavy gale, was damaged considerably by the dragging of a vessel into her. The necessary repairs are in process of being made.

The Guthrie having completed the deliveries of supplies, will be put in order for the coming winter voyage to the southern coast.

DEPOT AT STATEN ISLAND, NEW YORK.

The oil vaults have been completed, and the supply of oil for the present year stored therein. They seem to be admirably adapted to the purpose designed.

The building for workshops has been under construction, and is now nearly completed. It will be ready for occupation before the close of the season.

The work on the office building has been continued. The first story is nearly completed, and the iron beams of the second floor are laid. It is expected that the building will be roofed in before winter fairly begins.

Basin for light-vessels, supply-vessels, and tenders.—For want of funds (which were estimated for last year, but not appropriated by Congress,) the plans adopted by the board for the construction of these basins were not carried out. Estimates are now submitted for only that portion of the work which is most desirable. They include the cost of constructing an open wharf, with sheds, on the northern boundary of the premises, and a wharf covered with sheet piling in front of the basin.

The following is a statement of the business of the depot for the year ending September 30, 1869. A comparison of this statement with that of last year will show the great increase.

But for this depot, much of this business would have been scattered through the several districts, and would have been conducted at much greater expense, the benefit and economy of concentration being just as apparent in the light-house establishment as elsewhere.

Number of packages, &c., received at and shipped from Staten Island Light-house depot during the year ending September 30, 1869.

	Boxes.	Packages, cans, &c.	Barrels.	Total.	Increase in 1869.
Received	1, 276	1, 627	2, 498	5, 401	2, 144
Shipped	1, 153	1, 417	2, 465	5, 035	2, 711
Total	2, 429	3, 044	4, 963	10, 436	4, 855

Lens apparatus and lanterns received at and shipped from Staten Island Light-house depot during the year ending September 30, 1869.

	Lens apparatus.									Lanterns.		
	1st order.	2d order.	3d order.	3½ order.	4th order.	5th order.	6th order.	Steamer lenses.	Range lights.	Light-house.	Light-vessel.	Total.
Received	4	2	4	.....	2	3	3	10	5	1	.....	34
Shipped	2	1	3	2	1	4	1	9	.....	2	1	26
Total	6	3	7	2	3	7	4	19	5	3	1	60

Buoys and appendages received at and shipped from Staten Island Light-house depot during the year ending September 30, 1869.

	Can-buoys.			Nun-buoys.			Spar-buoys.	Sinkers.				Ballast balls.			Total.
	1st class.	2d class.	3d class.	1st class.	2d class.	3d class.		1st class iron.	2d class iron.	3d class iron.	Stone.	1st class.	2d class.	3d class.	
Received	....	....	....	....	....	....	110	.....	.....	.....	25	....	....	....	135
Shipped	6	2	21	5	15	....	26	6	34	.....	....	6	44	20	185
Total	6	2	21	5	15	....	136	6	34	.....	25	6	44	20	320

Articles manufactured or repaired in the workshop at Staten Island Light-house depot during the year ending September 30, 1869.

	Lenses.	Lamps.	Lamp burners.	Miscellaneous articles.	Total.	Increase.
Manufactured	6	81	287	583	957	434
Repaired	4	54	17	97	172	61
Total	10	135	304	680	1,129	495

FOURTH DISTRICT.

In the fourth district, embracing the aids to navigation from Squam Inlet, New Jersey, to and including Delaware Bay, River, and tributaries, and Metomkin Inlet, Virginia, there are—

Light-houses and lighted beacons	18
Beacons unlighted	None
Light-vessels in position	2
Light-vessel for relief, (building)	1
Buoys in position	82
Spare buoys on hand	239
Tenders, (steam)	None
Tenders, (sailing schooner Spray)	1

The following is a statement showing the operations in the fourth district during the past year, the present condition of existing aids to navigation, the requirements for their improvement, and what additions are necessary to render navigation safe and easy:

177. *Barnegat, N. J.*—The work in progress at the date of the last

report, of constructing jetties of brushwood, and depositing stone along the beach, was completed for the season on the 8th of November last. In 1868, 1,220 tons of stone were deposited along the beach and in the jetties. A number of these jetties, which had been constructed during the previous years, have been repaired, and sixteen new ones built. Early in July last the necessary steps were taken to extend the protecting works at this station. Nine new jetties have since that time been built, and repairs made upon part of those constructed during the previous years. A strong crib-work pier has been placed at the western terminus of the works, connected to the solid beach by a jetty formed by digging out the sand to low-water mark, stakes driven four feet deep into the solid sand, and then filled in with brushwood and well ballasted with stone. This jetty is eight feet wide, extending back into the solid beach sixty-five feet from high-water mark. The crib-pier on the outer end is composed of pine logs, from ten to twelve inches in diameter, crossed at right angles, bolted together, and each course filled in with stone; the face, sides, and top planked, and the whole length outside of the high-water mark (twenty-five feet long) forms a strong barrier against floating ice on the ebb tide, and serves well for a landing-place. Six hundred and seventeen tons of stone have been deposited along the beach, on the pier and in ballasting the brushwood jetties. The effect produced by the work done this season at the eastern end of the protecting cribs has been very great, and is entirely satisfactory. The level of the beach front of the light-house site has been raised five feet, and the ordinary high-water line has extended out into the bay fifty-five feet. The present high-water line is now where the low-water line was in 1867. The work thus far has proved to be an entire success. Measurements are made semi-monthly along the beach to determine the extent of washings and accretions.

The wooden lining and part of the watch-room having been injured by fire the last year, they have been repaired, and covered with sheet zinc to prevent a recurrence of the accident. The keeper's dwelling has been painted inside and out. Some small repairs have been made to insure the regular and uniform movement of the revolutions of the illuminating apparatus. The glazing of the lantern has been attended to, and a new pump, with a check valve, put in the assistant keeper's cistern. The outbuildings of the station having fallen into decay, and the sites encroached upon by drifting sand, they have been removed to better positions and thoroughly repaired. Everything at this station is in good order, and the light well kept.

178. *Tucker's Beach, N. J.*—This station is in good order and condition. No repairs have been needed during the past year.

179. *Absecom, Atlantic City, N. J.*—The tower has been cement-washed; the iron stairway of the tower, the lantern plates, the dwellings, passage-way between the tower and dwelling, and the picket fence in front of the light-house lot, have been painted; sash cords of the windows renewed, a new wooden curb fitted, gravel placed around the buildings to arrest the drifting sand, and copper-wire gauze fitted outside of the lantern glass to protect it from wild fowl. The tower and buildings are in good order and condition. During the month of February last a careful topographical survey was made of the ocean front, extending from Illinois avenue, in Atlantic City, along the shore to the inlet, thence along the inlet to the railroad wharf; and in May last a careful hydrographical survey was made of the inlet and the ocean in front of the light-house site. The semi-monthly examinations and measurements of the beach in the vicinity of the site, to determine the extent

of abrasions and accretions, are continued and reported as in past years. The reports of the last year showed slight changes along the beach on the ocean and inlet fronts, but were of a serious character to the light-house site. In the late storm of last September, however, considerable cutting away of the beach directly at the point of the inlet was done. Should the autumn and winter storms cause additional abrading of the beach of the light-house lot, it will be necessary to adopt measures for arresting further encroachments. The examinations and measurements will be continued at regular semi-monthly periods, and also after every heavy storm.

180. *Five-fathom Bank light-vessel* (No. 18) *off Cape May, N. J.*—No repairs have been made upon this vessel during the past year. Her condition, however, will make it necessary to have her relieved by the relief light-vessel now being built at Philadelphia, under contract, and thoroughly repaired. She has been well kept.

181. *Cape May, N. J.*—No repairs have been made at this station this year. The station is in good order and condition. The keepers' dwellings and the stairways of the tower will need painting next year.

182. *Cape Henlopen, Delaware.*—The keeper's house has been painted inside, and small repairs have been made to the cistern pumps. The large sand-hills which are about the tower and dwellings frequently change in shape and elevation, but no serious inconvenience has resulted to the station so far.

183. *Cape Henlopen Beacon, Delaware.*—Small repairs have been made to the chimneys and water tanks during the year. The station is in good order and condition.

184. *Delaware breakwater, Delaware.*—A new lantern has been fitted. The roof of the house, the tower above the roof, and the lantern parapet have been renewed. A new pathway has been made around the building. A number of joists have been placed under the main floor of the building, and the wooden water-tanks painted. The revolving machinery has been repaired.

185. *Brandywine Shoal, (iron screw-pile,) Delaware Bay.*—This structure has been thoroughly painted, inside and out, by the light-keepers during the present year. It is in good order and condition.

186. *Maurice River, N. J.*—The plank platform has been renewed, the steps of the front door repaired, a new galvanized iron conductor-pipe fitted from the wash-room to the sink, and the buildings painted outside. A new lantern will be put up next season to take the place of the very old one now in use. The station is in good order and condition.

187. *Egg Island, N. J.*—No repairs have been made during the year, and some are needed at this time. The gradual encroachments of the water upon the site of the boat-house may render it necessary to remove the house further back next year.

188. *Upper Middle or Cross Ledge light-vessel, Delaware Bay.*—No repairs have been made upon this vessel during the current year. This vessel was repaired during the previous year. The vessel, moorings, and illuminating apparatus are in good order and condition.

189. *Mahon's River, Del.*—No repairs made and none needed at present. Small repairs may be required to be made next year.

190. *Cohansey, N. J.*—The repairs in progress at the date of the last report were completed last November. They consisted of a new roof on the main building, kitchen, and oil-house; new galvanized iron gutter and conductor fitted, and small repairs upon the plank platform. These buildings will require to be painted next year.

191. *Bombay Hook, Del.*—The repairs in progress at the date of the last report were completed in last October, consisting of a new roof to the main building and kitchen, new galvanized iron water-gutters and conductors, repairs to cistern, with new pump and check-valve; fence repaired on the front of the lot; picket fence repaired; a new roof to privy; replastering and new sill to front of piazza. The dwelling was painted last year inside and out. The smoke ventilator on the kitchen chimney will be renewed this season.

192. *Reedy Island, Delaware Bay.*—The repairs this year have been the brick pavement in the base of the tower taken up and replaced upon properly packed earth; new steps made from the platform to the ground; the boat-house removed to a safer position. The lens apparatus has been overhauled and put in proper order.

194. *Christiana, Delaware.*—The plastering of the ceiling of the kitchen has been repaired; the old gas-house adjoining the keeper's dwelling has been removed; a new slate roof has been put upon the dwelling and kitchen, and the tower covered with slate from the roof of the main building to the lantern deck. New steps to the house, and the platform repaired. A part of the brick-work of the cistern, being defective, has been removed and rebuilt; all the buildings have been painted inside and out. It is recommended that a suitable wharf be built at this station for landing light-house stores, buoys, and their fixtures; anchors, and cables, &c., for light-vessels; and for the preservation and protection of the relief light-vessel. A small storehouse, buoy shed, &c., and for the preservation and protection of the supplies, buoys, &c., of the district. This, it is believed, is the most eligible position in the district for this purpose; and as the land and water front belong to the light-house establishment, it will save the cost of a site elsewhere, and relieve the board from the necessity which now exists of renting a wharf and storehouse near this light station. An estimate will be submitted with the annual estimates for the erection of this wharf, &c.

194. *Fort Mifflin, Delaware River.*—Small repairs have been made at this station during the year. Four wooden fenders, with iron straps, have been placed at the corners of the pier, and the picket fence repaired. In July last a vessel having run into the pier, it became necessary to make some additional repairs at small cost. This light is placed on a pier in the Delaware River, built of timber, wharf fashion, and in too slight a manner to withstand the heavy shocks of vessels which frequently run or drift into it in passing up and down the river. These timbers are now very rotten, and no longer safe as a foundation for the light-house buildings. A new pier and light-house buildings should be built next year upon a plan that will insure greater stability and consequent economy of annual maintenance, and for that purpose an estimate will be submitted with the annual estimates.

195. *Fenwick's Island, Delaware.*—The keeper's dwelling has been painted inside and out, and the fences will be put in good order this season. The light is well kept.

196. *Assateague, Virginia.*—The lantern glass has been protected by wire gauze screens against wild fowl. The station is in good order and condition.

DAY BEACONS.

There are no unlighted beacons in this district.

BUOYS.

Buoys actually in position at Barnegat Inlet, Little Egg Harbor Inlet, Absecom Inlet, and Great Egg Harbor Inlet, on the Atlantic coast of

New Jersey; those in Delaware Bay and River, at Chincoteague Inlet, Virginia, and on Fenwick's Shoal, and Winter Quarter Shoal, have been kept in their proper positions, and changed and painted as required during the year.

SPARE BUOYS.

The spare buoys are in good order and condition at the respective buoy stations where houses and sheds are provided for their preservation and protection against the weather, viz: at Barnegat, Little Egg Harbor, Absecom, (Atlantic City,) Great Egg Harbor, Wilmington, Delaware, and at Chincoteague, Virginia. These stations have been kept properly painted, and in good order, and the buoys in readiness for use.

A first-class iron can-buoy has been placed to mark the southwest point of the "overfall" at the entrance to Delaware Bay, and a buoy has been placed over the boiler of the wrecked steamer Cassandra, which lies off Brigantine Beach on the Atlantic coast of New Jersey.

BUOY TENDERS.

The sailing schooner Spray is the only vessel employed on light-house service in this district. This small vessel has been during the last, as in previous years, employed continuously in raising, replacing, and looking after the buoys in Delaware Bay and River, and in delivering supplies to and in the inspection of lights. Small repairs have been made during the last year, and the vessel is at this time in thorough repair, and in good order.

At the close of the last report, the steam tender Putnam was undergoing extensive repairs at Wilmington, Delaware, in this district. The repairs were completed towards the close of November, and the vessel dispatched to New York for duty in the third light-house district. The sailing tender Narraganset has been repaired in this district during the past year. The steam tender Geranium, of the eighth light-house district, is now undergoing repairs at Camden, New Jersey, in this district.

Two steam tenders and one light-vessel are being built at Philadelphia, in the district, by contract. One of the tenders is planked, with guards on, and deck nearly laid; is nearly ready for caulking, and will probably be launched in three weeks. The other tender is in frames, keel-son in, and bilge strokes and clamps of deck and wales being put in. The engines and boilers are in good progress. The light-vessel is planked, upper deck laid, rail and bulwarks on, and the calking commenced. It is expected that these vessels will be completed within the prescribed contract time, and ready for service by the first of the ensuing year.

FIFTH DISTRICT.

The fifth district extends from Metomkin Inlet, Virginia, to include New River Inlet, North Carolina, as well as Chesapeake Bay and its tributaries, and Albemarle and Pamlico Sounds. In the district there are—

Light-houses and lighted beacons	66
Light-vessels	3
Beacons, (unlighted)	84
Buoys, (actually in position)	483
Spare buoys, to supply losses	313
Tenders, (steam)	1
Tenders, (sailing)	None.

The operations of the year, as well as the present condition and requirements of the aids to navigation in the district, are as follows:

197. *Hog Island.*—The lightning rod on the tower has been fitted with a new point, and a Franklin lamp has been substituted for the constant, level lamp previously used. It is proposed to build a boat-house, put a picket fence around the keeper's dwelling, and to make some slight repairs to the dwelling itself.

198. *Cape Charles.*—Light-house tower, outbuildings, and fences, whitewashed two coats; lantern painted inside and out; also inside of dwelling-houses, porches, and balustrades; doors repaired, and new well-curb.

199. *Cape Henry.*—The bridge extending from the tower to the keeper's dwelling is broken down and requires rebuilding, and step-ladders for inside and outside of lantern are needed; six panes of plate-glass have been supplied for lantern.

200. *Willoughby Spit.*—Light-vessel, (No. 21,) showing a single light, was temporarily placed on this station. She was withdrawn on the 4th November, 1868, and No. 23 substituted. The latter vessel exhibits two lights, the original characteristic of this station. Before being put upon the station, light-vessel No. 23 was hauled out on the marine railway, sheathed with yellow metal, a new lantern mast and a fore-trysail mast provided; several new planks (wales) put on her sides; the sides and decks thoroughly calked and painted; tops of lantern-houses covered with canvas; a new caboose and fixtures, and new bedding supplied. Since being on the station one of the boats has been repaired, and a boat sail provided, and the lanyards which connect the rigging to the sides of the vessel have been renewed. She is now in good condition.

201. *Old Point Comfort.*—The beacon-light at this station, being no longer of any service to navigation, has been discontinued. The tower of the main light has been whitewashed, lantern painted two coats, inside and out, glass set and window frames and sash painted; plastering of dwelling repaired, most of which had been shaken down by the concussion caused by firing heavy guns in the fort and vicinity; porches, steps, railing, and gates painted; doors and locks repaired; cistern cleaned out, and a coat of cement wash given it; new lead pipe put in; floor of back porch relaid, and plank walks repaired; woodshed built and painted; kitchen, outbuildings, and fences whitewashed.

202. *Craney Island.*—Galvanized iron pipe and other fixtures have been supplied for cooking-stove. The station is in good order.

203. *Naval Hospital.*—Lantern needs slight repairs. It is proposed to substitute a new lens, with Funck lamp, for the illuminating apparatus now used at this station.

204. *White Shoals.*—A new boat sail, clock, and material for boat falls, have been supplied. The station is to have a new lens, fitted with Funck lamps. This is a screw-pile light-house of the oldest and most inferior design. It is now canted to the westward about one foot from the vertical at the top, and the whole structure is in a very unsafe condition. Should the coming winter be severe enough to form much ice, it is tolerably certain that the light-house will be destroyed thereby, the ice of 1867 being the immediate cause of its present condition. It is proposed to rebuild it after the design of the light-house lately erected on Deep Water Shoal, and an estimate of the probable cost of doing so is submitted for the consideration of Congress.

205. *Point of Shoals.*—Outside of house and the iron-work, including inside and outside of lantern, have been painted; balustrade repaired,

and middle post supporting keeper's dwelling spliced; new boat-falls and oars have been supplied, and a new lens, fitted with Funck lamps, will be substituted for the present illuminating apparatus. This light-house, built upon the same plan as the last-named, is at present in an unsafe condition, and it is probable that if the coming winter should be severe enough to form heavy ice, the light-house will be carried away when the ice breaks up. The lives of the keepers should no longer be jeoparded in this structure, and an estimate is accordingly submitted for an appropiation for rebuilding it upon an improved design.

206. *Deep Water Shoals.*—The roof of the keeper's dwelling requires slight repairs. After these are made and a new boat supplied to the station, it will be in good order.

207. *Jordan's Point.*—The house has been painted outside and in, glass set, outbuildings and fences whitewashed, plank walk laid, and bell tower painted. A new fog-bell was supplied in March last, to take the place of the old one which had been cracked. Some slight repairs are needed to the lantern.

208. *Cherrystone.*—The iron-work was hammered and cleared of rust, and afterwards painted two coats. Outside of keeper's dwelling painted, most of it two coats; and lantern, inside and out, two coats; deck repaired and painted two coats; glass reset in dwelling, and doors, locks, &c., repaired.

209. *Back River.*—Generally in good condition. A lightning rod is required for the keeper's dwelling.

210. *York Spit.*—Light-vessel No. 24, which was on this station, was withdrawn in September for the purpose of having a new lantern-mast put in, and No. 21 sent to take her place. As soon as the repairs are completed No. 24 is to be again put on the station. A screw-pile light-house is to be constructed this winter, and in the spring of next year erected at the station, when the light-vessel will be permanently withdrawn.

211. *New Point Comfort.*—The illuminating apparatus has been repaired. The water-conductors need repairing, and the keeper's dwelling should have a ligntning conductor.

212. *Wolf Trap.*—Light-vessel No. 22, occupying this station, was temporarily withdrawn in December last, taken to Norfolk and hauled out on a marine railway for examination. It was found to be necessary to completely resheath her with yellow metal, and to put composition plates upon the stem and forward end of the keel to prevent injury thereto by the mooring cables. Repairs were made to her decks, waist, port-shutters, berth-deck, plank-shear, chain-plates, and to her boats; the rigging refitted, thoroughly calked throughout, and a new cooking-stove and new bedding supplied. She was supplied, also, with a twenty-eight hundred pound mushroom anchor, and ninety fathoms of one and three-fourths inch chain cable, for use in case of emergency. Being in readiness for her station she was taken in tow by the navy tug Periwinkle, the services of which were courteously given for the purpose, and on the 24th February, 1869, remoored in her position. It is proposed, early in the coming spring, to erect upon the shoal now marked by this vessel a screw-pile light-house, preparation for which will be made during the winter. Upon the completion of the light-house the light-vessel will be permanently withdrawn.

213. *Stingray Point.*—Material for boat's falls have been supplied. A new boat is required.

214. *Windmill Point.*—This station was formerly occupied by a light-

vessel, but it was determined to substitute a light-house on screw-piles. The iron work of the foundation was accordingly contracted for, and completed in October last, when it was stored at the Lazaretto light-house depot until this spring. Meanwhile, the wood-work was prepared at the Lazaretto shops, and on the 4th May, 1869, the entire light-house, together with all accessories required in erecting it, and a suitable working party to do the work, were shipped on two schooners to the site the structure was to occupy. The exact position to be occupied by the light-house was fixed on the 10th May, and the work of putting it up began. It was continued without serious interruption until its completion, about the middle of August. Five to seven hours were required, with powerful levers, to make the iron screw-piles penetrate to the prescribed depth of six feet. The plan of the light-house is precisely the same as of that erected at Smith's Point last summer. It is provided with a fog-bell and machinery which strikes uniformly once every fifteen seconds. The iron work of the foundation is painted red, and the superstructure a straw color, as was the light-vessel which it replaced. The light-house having been completed, its light was exhibited for the first time on the night of September 1st, 1869, and light-vessel permanently withdrawn.

215. *Watt's Island.*—A cooking-stove and fixtures, and a new boat and fittings have been supplied. A boat-house is required.

216. *Jane's Island.*—Two plates of glass have been set in the lantern to replace others broken by wild fowl. The station is in good condition.

217. *Somers's Cove.*—In good condition.

218. *Smith's Point.*—One plate of glass set in lantern to replace one broken by wild fowl; Manilla rope for boats, three plates glass for lantern, and a few minor supplies have been furnished. On the night of the 1st September, 1869, the character of the light was changed from fixed white to revolving white, with intervals of twenty-five seconds.

219. *Fog Point.*—In good condition.

220. *Clay Island.*—The dwelling needs repairing.

221. *Point Lookout.*—The dwelling requires repairs, and a fence to inclose the garden is needed.

222. *Hooper's Straits.*—In good condition.

223. *Cove Point.*—The fog-bell machinery has been repaired, and a new crank fitted. The plastering of the dwelling requires repairs.

224. *Sharp's Island.*—New boat-falls and stove-pipe supplied. The station is in good condition.

225. *Thomas's Point.*—New fencing is needed, and the interior of keeper's dwelling requires repairs.

226. *Greenbury Point.*—Keeper's dwelling needs slight repairs.

227. *Sandy Point.*—The revolving machinery has been sent to the Staten Island light-house depot, and, after repairs, returned in good order. Repairs of considerable extent are required at the station.

228. *Seven Foot Knoll.*—Thoroughly scraped and painted throughout. A new boat was supplied, but afterwards lost. Another new boat has been authorized, and will soon be supplied.

229. *North Point.*—In good condition.

230. *Fort Carroll.*—A new cooking-stove has been supplied. The station is in good condition.

231. *Hawkins's Point.*—This iron screw-pile light-house was completed and lighted on the evening of November 1, 1868. A new boat is to be supplied.

232. *Leading Point.*—Was completed and lighted on the evening of November 1st, 1868.

233. *Lazaretto Point.*—Plastering throughout dwelling repaired and whitewashed; doors, windows, sashes, and frames repaired, and entire house painted, outside and in, two coats; steps, pump, and curbing of well repaired; brick walks repaired, outbuildings and fences whitewashed, gutters and spouting repaired, glass reset, tower whitewashed, and lantern painted inside and out. A fog-signal, to consist of a five hundred pound bell, struck by Stevens's apparatus, has been ordered for this station.

Bloody Point and Love Point.—Lights on these points seem to be required, and estimates of their cost are submitted. The building of these light-stations was recommended in the last annual report, but the requisite appropriations were not made by Congress.

234. *Pool's Island.*—Is in good condition.

235. *Turkey Point.*—In good condition.

236. *Fishing Battery.*—The platform around keeper's dwelling needs repairing.

237. *Havre de Grace.*—A new lens, with Funck lamps, will be supplied to this station.

238. *Piney Point.*—In good condition.

239. *Blakistone's Island.*—In good condition.

240. *Lower Cedar Point.*—In good condition.

241. *Upper Cedar Point.*—In good condition.

242. *Fort Washington.*—Complaint having been made of the inadequacy of this light, it is proposed to improve it.

243. *Jones's Point.*—The fencing needs repairing, and a lightning rod should be provided for the dwelling.

244. *Bowler's Rock.*—In good condition.

245. *Bodie's Island.*—This light-house was entirely destroyed by the rebels. Commerce requires that at least three lights should be established between Cape Henry and Cape Hatteras, in which case Bodie's Island is not in exactly the right place, and it is therefore not proposed to rebuild the light-house.

Light-house at False Cape, or vicinity.—To properly light the coast between Cape Henry and Cape Hatteras, as stated above, three light-houses are required, of which one should be at this point. The board desires to express in the strongest terms its opinion of the great necessity for this light, as well as the two following. Probably no aids to navigation are more imperatively demanded than these. The distance between the lights at Cape Henry and Cape Hatteras is about one hundred and twenty miles, and it is safe to say that *each year*, for many years, the value of the property lost by shipwreck between these limits would have sufficed to build a dozen such light-stations, not to mention the great loss of life that has occurred. An estimate of the probable cost of the proposed light-house is submitted, and the attention of Congress respectfully invited to the matter.

Light-house at Paul Gamiel's Hill, or vicinity.—See remarks above.

Light-house at Chicamicomico, or vicinity.—See remarks above.

246. *Cape Hatteras.*—Under the act of Congress approved March 3d, 1868, appropriating the sum of $80,000 for rebuilding this light-house, a working party was organized in October, 1868, and on the 19th started for Cape Hatteras to commence operations, arriving there on the 4th November. Suitable buildings for workmen's quarters and mess-room were erected; a blacksmith shop built; a house in which to store cement and other perishable materials put up; two derricks erected; a wharf built on the south side of the island, distant 1¼ miles from the station, this being the nearest point accessible to the scow lighters; two decked

scows and one open one, built to serve as lighters, and a small boat and crane on wharf built for unloading heavy stone. Also, a tram railway, of Peteler's design, laid from the wharf to the light-house, upon which to transport materials. These preparations having been made, and the materials beginning to arrive, work was commenced upon the foundations of the new tower. The site selected bears north by east 600 feet distant from the old tower, and is therefore as near it as it well could be. The sailing directions will be very slightly affected if at all. It is on the general level of the beach, and therefore is secure from the destructive action of the wind, which has always so seriously threatened the foundations of the old tower, and to counteract which very heavy expense was incurred through many years. The site is also above the highest level of the sea, and so far removed from the water line as to render it safe from encroachments of the sea. The foundation consists of two thicknesses of yellow pine timber, each 6 by 12 inches, laid crossways, close together, and immediately upon the sand, at a depth of six feet below the surface of the beach. This places the timber-work below low water level, and to accomplish it required the use of a coffer dam, inclosing the foundation pit, and powerful steam pumps to keep it clear—an assurance that the timber will be always covered with water. Upon these timbers is laid a massive octagonal foundation, composed of large blocks of granite laid in cement mortar, as rubble masonry, the interstices being filled with smaller stone of the same kind. At the proper height, octagonal plinth courses of cut granite were laid, and above that the cut granite quoins and brick panelling, according to the design, were commenced, and the work has proceeded until, at the latest dates from there, the masonry had reached the height of the fifth course of quoins, and the stoop had been laid. The tower itself will consist of a frustum of a right cone of 150 feet in perpendicular height, resting upon an octagonal base of 25 feet in height, and 45½ feet in diameter at the lower plinth course. The foundation is of rubble granite; the plinth courses, quoins, and cornice, of cut granite, and the rest of the structure of brick and iron. The whole will be surmounted by a lens of the first order, the focal plane of which will be 180 feet above the ground, and about 184 feet above the sea. When completed it will be the most imposing and substantial brick light-house on this continent, if not in the world. The flash of its lens should be seen from the deck of a vessel at a distance of more than 22 nautical miles.

247. *Hatteras Beacon.*—This station is to be supplied with new lamps of the Funck pattern.

248. *Ocracoke.*—The slight repairs required at this station have been made, and it is now in fine order.

249. *Southwest Point Royal Shoals.*—Screw-pile light-house; iron work cleaned of rust and painted; outside of house and outside and inside of lantern painted, as well as lantern deck and balustrade; glass reset, and material for boat's falls supplied.

250. *Northwest Point Royal Shoals.*—Screw-pile light-house; iron work cleaned of rust and painted; roof of house and inside and outside of lantern painted, and lantern platform repaired.

251. *Harbor Island.*—Screw-pile light-house; entire outside and inside of house and lantern painted.

252. *Brant Island.*—Screw-pile light-house; iron work cleaned of rust, and painted; house painted outside, and lantern painted outside and in. Funck lamps are to be supplied.

253. *Neuse River.*—Screw-pile light-house; iron work cleaned of rust by hammering, and afterwards painted; outside and inside lantern

painted; also, lantern deck and balustrade; reset defective window glass. The boat has been repaired, and a new sail and material for boat's falls supplied. Funck lamps are to be supplied.

254. *Pamlico Point.*—Tower, dwelling, and outbuildings whitewashed; lantern painted inside and out; platform from house to tower repaired, and new railings put up; reset all defective glass.

255. *Long Shoal.*—Screw-pile light-house; cleaned rust off iron work and repainted it; outside of house, and lantern deck and balustrade painted; material for new boat's falls supplied.

256. *Roanoke Marshes.*—Screw-pile light-house; painted iron work, house, lantern, balustrade, and deck.

257. *Croatan.*—Screw-pile light-house; painted iron work, deck, lantern, balustrade, and entire outside of house; a new sail and material for boat's falls supplied.

258. *North River.*—Screw-pile light-house; iron work painted; also, outside of house, lantern deck, roof, and balustrade.

259. *Wade's Point.*—Screw-pile light-house; iron work, outside of house, roof, lantern deck, roof, and balustrade painted.

260. *Roanoke River.*—A new cooking-stove and materials for boat's falls supplied.

261. *Cape Lookout.*—The dwelling-house having been in a very bad condition, has received extensive repairs, such as new weather-boarding on three sides; sills spliced; large portion of rooms replastered; window frames, sashes, and doors repaired; glass reset; painted entire inside of house, and supplied new locks; painted lantern two coats inside and out; the station is now in good order.

262. *Bogue Banks.*—These light-houses were entirely destroyed by the rebels, and have not been re-established; an estimate of the cost of rebuilding them was last year submitted to Congress, but the item was stricken out of the estimates, from which it is inferred that it is not desired to re-establish them; they will consequently be dropped from the list of lights.

Relief light-vessel, (No. 21.)—This vessel temporarily marked the Willoughby Spit station until the 4th November, 1868, when she was relieved by the vessel belonging to the station, taken into Norfolk and a new lantern-mast set, new cathead provided, new main deck awning, new clock, new foremast and bowsprit stays furnished; waterways forward and aft, two beams forward, bulwarks, and pumps repaired; thirty-six pieces defective deck plank replaced by new; rigging refitted, and sides and deck recaulked; all that part of the vessel above water repainted, and new bedding supplied; she was then temporarily placed on the Wolf Trap station, while the vessel belonging there was withdrawn for repairs. She remained on the station from the 8th January, 1869, to the 24th February, when she returned to Norfolk, was supplied with an additional mushroom anchor, ninety fathoms one and three-quarter inch chain cable; and on the 8th March moored on the Windmill Point Shoal station, where she remained until the completion of the iron screw-pile light-house on that shoal, on the 1st September, 1869, when she was immediately transferred to the York Spit station, where she now is, and will remain until the requisite repairs are made to the vessel properly belonging to the station, when she will be relieved.

Relief light-vessel, (No. 25.)—This vessel was taken up on the railway, the yellow metal sheathing repaired; also, decks, plank shear, and bends; the rigging refitted, the deck and sides recaulked; the vessel

repainted, and new running rigging supplied. She is now in good condition for service.

Light-vessel, (No. 28.)—This vessel was taken up on the railway; her sheathing cleaned; decks and sides recaulked; all defective planks in decks and sides replaced by sound ones; rudder repaired; a new bowsprit provided; a cooking-stove and new bedding supplied; and the vessel properly painted. This vessel is now in good condition, and has on board one year's supply of oil, and everything requisite to keeping a light. It is intended to send her to Galveston, to occupy the light-vessel station there, and she only waits a favorable opportunity to go there.

BUOYS.

The buoys in Metomkin, Watchopreague, Hog Island, Matchapungo, and Sand Shoals inlets have received proper attention.

Eastern Coast of Virginia.—On the 22d September, 1869, a second-class iron can-buoy, painted with red and black horizontal stripes, was placed to mark the wreck of the ship Ann Eliza, sunk in three fathoms water, about a mile to the eastward of Smith's Island, Virginia.

Cape Henry Channel, Hampton Roads and Norfolk Channel.—These buoys require some attention, which will be given them by the buoy tender. The second-class iron nun-buoy off Sewall's Point has twice disappeared and been replaced. The Portsmouth spit-buoy was struck by the wheel of an unknown steamer, and was afterward taken up in a sinking condition, a sound-buoy of similar character being put in its place. The buoy at Upper Shoalwater disappeared, and a second-class iron can-buoy was put in its place.

Hampton Creek.—The buoys are in order.

Elizabeth River, southern branch.—These buoys are in good order. Oyster Rock buoy, No. 8, has received particular attention.

James River.—The buoyage in this river has been regularly attended to. A second-class iron can, painted black, has been placed in sixteen feet water to mark a wreck between City Point and Richmond.

York River, Mobjack Bay and Piankatank.—It is expected that all the aids to navigation in these localities will be replaced in good order by the 20th October, 1869.

Rappahannock River.—These buoys are now being overhauled, and will be in good order by the 31st October, 1869.

Great Wycomico.—After the buoys in the Rappahannock River have been attended to, those in this river will be overhauled by the same working party and put in good order.

Potomac River.—The buoys in this river have been regularly attended to. An additional buoy has been placed on Heron Island bar to mark the entrance to St. Clement's and Burton's Bays.

Chesapeake Bay, from the Capes of Virginia to Havre-de-Grace, Maryland.—These buoys have been attended to. During the year first-class iron can-buoys have been placed to mark the positions formerly occupied by the light-vessels at Smith's Point and Windmill Point; and the spars off Sandy Point and Thomas's Point have been replaced by second-class iron can-buoys.

West River, Annapolis Roads, and *Bodkin Swash* buoys are in good order.

Patapsco River and *Brewerton Channel* are marked by buoys in good condition.

North Point Creek and Swan Point channel.—The buoys are in good

condition and properly attended to, as well as the buoys in the new channel from Fishing Battery to Havre-de-Grace.

Cherrystone Inlet, Naudua, Pungoteague, Matchalaak, Onancock, Chessennessic and Hunting Creeks.—The buoys in these waters were overhauled in August, 1869, and the buoyage is now in good condition.

Hunger's Creek.—A second-class iron nun-buoy and a spar-buoy were placed at the entrance to, and a spar-buoy in, this creek in December, 1868. They were overhauled in August last, and are in good order.

Occohannock Creek.—The buoys in this creek were overhauled in August last. The spar that marked the entrance to the north channel has been replaced by a second-class iron can-buoy, and an additional spar-buoy moored in the same channel. Three new buoys, a second-class iron nun, and two spars, have been placed to mark the south channel.

Hooper's Straits, Kedge's Straits, Tangier Sound, and Little Annamessic River.—The buoys were replaced in August last, and the buoyage is now in good order.

Wicomico River.—These buoys were replaced in September, 1869.

Pocomoke Sound, Great Choptank River, Eastern Bay, St. Michael's River, Wye River, Chester River, and Little Choptank River, were visited in August, 1869, and the buoyage put in complete order.

Hatteras Inlet and Ocracoke Inlet.—The buoys in these inlets were visited in February, 1869, and put in complete order. They now require attention again.

The buoys in *Neuse River Inlet* were replaced in March last.

Pamlico Sound and River.—The buoyage was put in complete order in March last, but again requires attention.

Hyde County Landings and *Bell's Bay* buoys were put in good order in March last.

Pamlico Sound.—The buoys were put in order in March. The day beacon near Croatan Marshes—a stake with barrel on top—has been replaced by a spar-buoy.

The buoys and stakes marking the entrance into and through *Croatan Sound* to *Albemarle Sound*, and in the tributaries of Albemarle Sound, viz., *Pasquotank, Alligator, Little Perquimons, Scuppernong*, and *North Rivers*, were replaced in March, 1869.

North Landing River.—The beacons in this river were attended to in February, 1869. The beacon reported in last annual report as having disappeared has been replaced.

Core Sound.—The buoys were overhauled in February, 1869, and replaced in their proper positions.

TENDERS.

The Heliotrope (steamer) has been employed in the usual work of replacing buoys and carrying supplies to the light-houses in the district. She has been extensively repaired in hull and machinery.

During the time that the Heliotrope was under repair the tender J. N. Seymour (now the Tulip) performed the duties of the former, and was afterwards employed as the tender upon such works of construction and repair as were under charge of the engineer of the district. Although small, she answers the purpose, and is in good order.

The schooner William F. Martin was chartered to assist in the buoy service. Whenever not actually employed she was discharged, and when again required was rechartered. She is now under charter, but will be discharged about the close of November.

SIXTH DISTRICT.

In the sixth district, extending from New River Inlet, North Carolina, to include Cape Canaveral light-house, Florida, there are—

Light-houses and lighted beacons	25
Light-houses and lighted beacons formerly exhibited but not now lighted, structures standing	9
Light-houses and lighted beacons formerly exhibited, structures not standing	14
Buoys in position	147
Spare buoys to supply losses	43
Beacons unlighted	8
Light-vessels	6
Tenders, (steam)	None
Tenders, (sailing schooners)	3

263. *Federal Point, Cape Fear, N. C.*—This station is in general good condition; the foundation piles have been pointed.

264. *Frying-pan Shoals light-vessel,* (No. 29,) *outer end of the shoals, North Carolina.*—This vessel was thoroughly repaired in 1868. No repairs have been needed since.

265 and 266. *Oak Island beacons, Cape Fear, N. C.*—Some small repairs have been made at this station; it is in good condition, but will need painting next year.

267. *Georgetown, S. C.*—No repairs have been made at this station; it is in good condition.

268. *Cape Romain, S. C.*—Some small repairs have been made to the kitchen of the assistant keeper's dwelling. An embankment has been made around the tower; the tower cement-washed brick color, and the old tower colored with red and white horizontal bands to serve as a day-mark and to distinguish the station from adjacent ones. In September, 1868, slight cracks were discovered in the tower on the north and south sides, in which the windows are placed. These cracks remain very much as they appeared when first observed.

269. *Bull's Bay, S. C.*—This station is in good condition; no repairs have been made during the year.

270. *Rattlesnake Shoals light-vessel,* (No. 30,) *temporarily placed off Charleston Bar, S. C.*—This vessel was examined in the month of March last, and found to require extensive repairs. The relief vessel was placed as a substitute, and the vessel No. 30 thoroughly repaired and returned to her station in July.

271. *Weehawken light-vessel, Charleston Harbor.*—Wreck of Weehawken. The decks of this vessel have been sheathed with plank; other small repairs made during the year.

272. *Sullivan's Island, Charleston Harbor.*—This is a temporary structure and in a dilapidated condition. Plans and estimates have been prepared for two suitable lights to serve as a range at this station, and which will probably be built at an early day.

273. *Fort Sumter, Charleston Harbor.*—This structure has been painted and is in good condition.

274. *Castle Pinckney, Charleston Harbor.*—The building has been painted during the year and is in good condition.

275. *Battery Beacon, Charleston, S. C.*—This beacon has been discontinued.

276. *Combahee Bank, St. Helena Sound.*—Repairs have been made to the parapet of the lantern to prevent its leaking. The iron-work of the screw-pile foundation has been painted, and the station is in good condition.

277. *Martin's Industry light-vessel*, (No. 32,) *at entrance to Port Royal, S. C.*—The sails of this vessel have been repaired and the vessel painted.

278. *Bay Point.*—Light discontinued.

279. *Hilton Head.*—Range lights discontinued.

280. *Braddock's Point, Calibogue Sound.*—There is appropriation for erecting a light-house at this point in place of the light-vessel formerly stationed in Calibogue Sound. This structure will be commenced as soon as the title to the site is perfected.

281. *Fishing Rip light-vessel.*—Station has been discontinued and the light-vessel transferred to Tybee Knoll.

282. *Tybee light-house, entrance to Savannah River, Ga.*—This station is in good condition.

283. *Tybee Beacon, (range light.)*—In consequence of the threatened encroachment of the sea upon the site of this beacon, a breakwater of brushwood was placed in front of it. Finding the site since threatened by the washings at every gale, it was deemed advisable to remove the beacon back one hundred and sixty-five feet from its original position.

284. *Tybee Island Knoll light-vessel*, (No. 33.)—This vessel was removed from Fishing Rip when that station was discontinued

285. *Cockspur Island Beacon, Savannah River, Ga.*—This beacon is in good condition.

286. *Oyster Beds Beacon, Savannah River, Ga.*—This beacon is in good condition.

287. *Fig Island Beacon, Savannah River, Ga.*—This station is in fair condition. Some small repairs will be needed next year.

288. *The Bay, Savannah, Ga.*—This beacon-light being no longer a range, has been discontinued.

289. *Sapelo, entrance to Doboy Sound, Ga.*—Revolving machinery repaired, and some small repairs to parapet around the lantern.

290. *Sapelo Beacon, for range.*—Some small repairs made to the beacon. The station in general good condition.

291 and 292. *Wolf Island Beacons, Ga.*—These beacons were completed and the lights exhibited October, 1868. The station is in good condition.

293. *St. Simon's, entrance to St. Simon's, Ga.*—This light-house is being built under public contract.

294. *Little Cumberland Island, Ga.*—This station is in fair condition. Some small repairs have been made; and a new roof for the keeper's dwelling will be needed next year.

295. *Amelia Island, Ga.*—This station is in good condition. Some small repairs have been made to the keeper's dwelling, and steps made between the main light and the beacon.

296. *Amelia Island Range Beacon.*—Some small repairs made upon the beacon.

297. *St. John's River, Fla.*—The tower has been pointed and cement-washed. The station is in good condition.

298. *St. Augustine, Fla.*—The site of this light is threatened by the washings of the sea in heavy storms. Steps are in progress for arresting the further washing away of the site.

299. *Cape Canaveral, Fla.*—This structure is of cast iron lined with brick, with iron bands extending through from the outside at every eight feet. The work has been well executed, and the station is in good order and condition.

Relief light-vessel, (No. 34.)—This vessel has been thoroughly repaired during the year, and is kept at Charleston, South Carolina, to be in readiness for service in the district.

Buoys actually in position.—The buoys in the district have been lifted and repainted, moorings examined, and those needing it repaired.

TENDERS.

The sailing schooner Maggie of eighty tons has been employed, when not undergoing repairs, in looking after the buoys in position and in delivering supplies to light-vessels. In October, 1868, this vessel was extensively repaired, and in April, 1869, she was docked, copper repaired, and some additional work done upon her. This vessel having been caught in a severe gale in June last, lost the center-board and sprung a leak. The damage to this vessel by the gale was such as to render it necessary to have her towed to Charleston, where she was put in good repair.

The sailing schooner Dupont (a very small vessel) has been kept in this district during the past year and performed such duty as her size and tonnage would permit. On the 1st of October, 1869, this vessel, having been repaired, was dispatched to Key West for the use of the engineer in that district.

The sailing schooner Narragansett has been fully employed under the direction of the engineer of the district with working parties at Sapelo and Wolf Island light stations, and in visiting light stations where repairs and renovations were required. The Narragansett has had a new center-board, well fitted and lined inside with metal to prevent injury from the worms, and some small repairs and outfits; she is now in good condition.

DEPOTS FOR BUOYS, ETC.

The depot of supplies and for keeping spar buoys at Fort Johnson, Charleston Harbor, is the general depot for this district. The wharf having fallen into decay from age, is now being thoroughly repaired.

SEVENTH DISTRICT.

In the seventh district, extending from Cape Canaveral, Florida, to include Cedar Keys, Florida, there are—

Light-houses and light beacons	10
Beacons, (unlighted)	16
Light-vessels	None
Buoys actually in position	61
Spare buoys to supply losses	44
Tenders, (steam)	None
Tenders, (sailing schooner Florida)	1

305. *Jupiter Inlet, Fla.*—The illuminating apparatus has been overhauled and adjusted. A few small repairs are needed, which will be made before the end of the year. The general condition of the station is good. The isolated position of this light station makes it difficult to visit it very often.

306. *Cape Florida, Key Biscayne, Fla.*—Some small repairs have been made at this station. Its general condition is good. The tower needs to be washed with cement, and some small repairs are required upon the keeper's dwelling, which will be attended to this season.

307. *Carysfort Reef, Florida Reefs.*—This structure (wrought-iron piles) has been thoroughly scraped, cleaned, and painted. The doors and windows have been refitted throughout, new water gutters and conductors fitted and led into the water tanks. The illuminating apparatus and revolving machinery overhauled and repaired.

Alligator Reef, Florida Reefs.—In the original programme for lighting

the coast, to render navigation safe and easy, this point on the Florida Reefs was selected for the site of a first-class sea-coast light. The prominence of the locality on this dangerous coast to the navigator pointed it out as one requiring early and special attention. The rebellion prevented any steps being taken between 1861 and 1865, and since that time, other works of pressing necessity on the southern coast claimed the particular attention of Congress and the Board. It would now, however, seem to be a fitting time to invite the especial attention of Congress to the subject, and an estimate will be found submitted in the annual estimates for the establishment of this important light station. Alligator Reef forms a kind of elbow or turning point for vessels passing either way through the Florida Pass. It is about midway between Carysfort Reef and Dry Bank light-houses, sixty-one nautical miles distant the one from the other, leaving between them an unlighted space of upwards of thirty miles for the navigator to grope his way through, and having to contend against strong and irregular currents, which are greatly influenced by the prevailing winds, by the tides, and by the general character and state of the weather. With the establishment of this light on the border of the reefs, navigation around Cape Florida from the Gulf of Mexico will, with the other aids to navigation, be made comparatively easy and safe, with ordinary attention and care.

308. *Dry Bank, Sombrero Key, Florida Reefs.*—This structure (wrought-iron piles) has been thoroughly scraped, cleaned, repaired, and painted, and is now in good order and condition.

309. *Sand Key, off Key West, Fla.*—This structure (wrought-iron piles) has received the necessary attention for keeping it in good order. Some small repairs have been made, and the illuminating and revolving apparatus overhauled and adjusted.

310. *Key West, town of Key West, Fla.*—Some small repairs have been made at this station. The light is well kept, and the station is in good order and condition.

311. *Northwest Passage, Key West Harbor.*—This structure (wrought-iron piles) has been thoroughly repaired and painted, and a number of panes of glass placed in the lantern. This is in good order and condition.

312. *Dry Tortugas, (Loggerhead Key,) Fla.*—The necessarily rigid quarantine kept up at Fort Jefferson, Dry Tortugas, has prevented the needed repairs upon the tower at that station from being made during the past summer. The tower requires to be repointed, and painted with alternate white and black bands from the base to the lantern, to render it a better day-mark. These repairs will be made during the autumn. The illuminating apparatus is in good order and condition.

313. *Dry Tortugas Harbor, Fort Jefferson.*—The general condition of this light is good. Some small repairs are needed, which will be made as soon as the season is sufficiently advanced to resume work in that quarter.

314. *Egmont, Egmont Key, Fla.*—This station is in good order and condition. Some small repairs may be required to be made during the present season.

DAY OR UNLIGHTED BEACONS.

Of the sixteen day beacons or marks which were erected prior to 1861 on the outer edge of prominent points on the Florida Reefs, but six remain to aid the navigator. Congress at its last session made an appropriation upon the recommendation of the board for restoring such of those beacons

as had been injured or destroyed. Ten of them are now in course of construction by contract, and it is expected that they will be placed in their respective positions and the entire reef properly beaconed during the present autumn and early part of the ensuing year.

BUOYS IN POSITION.

The buoys placed to mark the Hawk Channel, (between the outer reefs and the land,) those marking the three channels or entrances to Key West harbor, and those in the harbor at Dry Tortugas, have been carefully looked after and kept in their proper positions. Spare buoys to supply losses and to take the places of those requiring to be repaired and repainted, have been kept in readiness for immediate use.

TENDERS.

The only tender in this district is the sailing schooner Florida. That vessel has been constantly in attendance upon the lights and buoys, in delivering supplies, and in visits of inspection.

EIGHTH DISTRICT.

The eighth district extends from Cedar Keys, Florida, to the Rio Grande, Texas. In this district there are—

Light-houses and lighted beacons	40
Light-houses and beacons unlighted	18
Day beacons	8
Buoys actually in position	75
Spare buoys to supply losses	113
Tenders, (steam)	1
Tenders, (sailing schooner)	1

315. *Cedar Keys, Florida.*—The condition is good; no repairs made during the year, and none are needed at this time.

316. *St. Mark's, Florida.*—The condition is good.

317. *Dog Island, Florida.*—The condition of this station is good.

318. *Cape St. George, Florida.*—Some small articles furnished; no repairs needed; condition good.

319. *Cape San Blas.*—The beach in front of this light station is washing away, and will need protection against the encroachments of the sea during heavy storms. A dwelling for the keeper will be required to be built at this station, for which an estimate is submitted.

320. *Pensacola, Florida, main light.*—The temporary fourth-order light at this station was replaced on the first of April last by a first-order revolving light. A new dwelling has been built for the keepers, and the necessary repairs to the tower made during the year. The station is now in good condition.

Beacon range-light.—This beacon, which is placed in front of the main light to serve as a channel range, is in good condition.

321. *Sand Island, entrance to Mobile Bay.*—The temporary light at this station is in tolerable condition. A new tower and other necessary buildings have been commenced to supply the place of those destroyed during the rebellion.

322. *Mobile Point, entrance to Mobile Bay, Alabama.*—The temporary light at this station is in as good condition as the character of the structure will justify.

323. *Choctaw Point, Mobile Bay.*—This station will be re-established on Battery Gladden Island.

324. *Round Island, off Pascagoula, Mississippi Sound.*—This station is in good condition.

325. *East Pascagoula.*—This station is in good condition.

326. *Ship Island, Mississippi.*—This station is in good condition; a cooking-stove has been furnished.

327. *Biloxi, Mississippi.*—The condition of this station is good. A cistern is recommended for this station to afford means of a certain supply of wholesome drinking and potable water. Some protection to the site against the effects of southern gales may become necessary during the next year.

328. *Cat Island, Mississippi Sound.*—This station will be rebuilt at the earliest practicable day.

329. *Pass Christian, Mississippi.*—This station in good order.

330. *Merrill's Shell Bank, Mississippi Sound.*—A fog-bell has been furnished during the year. A cooking-stove and rope for boat-hoisting tackles supplied.

331. *St. Joseph's Island, Mississippi.*—The condition of this light is good, but the outhouses and wharf were destroyed by the last September gale. The necessary repairs will be made without avoidable delay.

332. *Rigolets, Pleasonton's Island, Pearl River, Lake Pontchartrain.*—This station is in good condition, with the exception of some slight damage done to the wharf and plank walk by the late September gales. These repairs will be made at the first favorable moment.

333. *Proctorsville beacon-light, Lake Borgne.*—It is proposed to reconstruct this station at a cost of about $5,000. The position is an exposed one to high stages of water in storms and hurricanes.

334. *West Rigolet, eastern entrance to Lake Pontchartrain.*—This station was in fair condition until the late gales of September fifth and seventh, when it sustained some damage. A breakwater extending along the bank of the Bayou Rigolet, in front of the house, to a distance of about 300 feet, was washed away in several places, and the wharf and plank walk were almost entirely destroyed. The cistern has settled down and now leans against the west side of the house. The old shingle roof, in consequence of the vibration of the structure during the storms, was made leaky. It is proposed to repair this station at an expense of about $5,000.

335. *Bon Fouca, entrance to Bayou Bon Fouca.*—An appropriation of $8,000 is available for rebuilding this light at *Pointe aux Herbes* as a preferable position to that of the old one. It is necessary to obtain title to the proper site before the structure can be commenced.

336. *Port Pontchartrain, Louisiana.*—During the gale of September fifth and seventh this station received much damage. The rear platform and kitchen were entirely carried away, the cistern capsized, the plank walk leading from the dwelling to the railroad wharf entirely destroyed. The dwelling rests upon piles which are very rotten, and another heavy gale might destroy the entire dwelling and its inmates. No damage was done to the tower and its concrete base, except the breaking of some window glass.

337. *Bayou St. John's, Louisiana.*—The repairs to this old screw-pile foundation, and additions to fit it for the accommodation of a beacon-light, were completed last March. This structure sustained no injury by the late gale. The wharf upon which the temporary light has been kept for some time was seriously damaged.

338. *New Canal, Louisiana.*—This station has been thoroughly repaired during the year. A substantial breakwater has been built on the east side of the structure, a slate roof substituted for the old one of

shingles, which endangered the building from the sparks of passing steamers and the stove-pipe.

339. *Tchefuncti River, near Madisonville, Louisiana.*—In good condition and order.

340. *Pass Manchac, between Lakes Maurepas and Pontchartrain, Louisiana.*—In good condition and order.

341. *Chandeleur Island, Louisiana.*—The tower is in good condition. The dwelling, built on five screw-piles, needs some small repairs, which will be made at an early day.

342. *Pass à Loutre, mouth of the Mississippi River, Louisiana.*—This station is in excellent condition. The breakwater around the dwelling, platform in the rear of the house, and extension of the shed roof over the galleries, were completed last February.

343. *South Pass, mouth of the Mississippi River, Louisiana.*—The recommendation made in the last annual report to substitute an iron tower of the first class for the present wooden structure, which might at any time be destroyed by fire, leaving this most important point without a light, is again submitted for the consideration of Congress, and an estimate submitted in the annual estimates. The progress of the work at the Southwest Pass of the Mississippi, a locality very similar as regards geological features to those of the South Pass, would enable the board to transfer, at small cost, the tools and implements in use there at an early date, and to save much of the expense incident to the building of a foundation which would probably, in many respects, be similar, if not identical with, the one now in process of construction at the Southwest Pass. The advantages of following up the work at Southwest Pass by that of the South Pass would insure a saving of at least $20,000 and probably more. The present wooden structure is in fair order, some small repairs having been made during the year.

344. *Head of the Passes, Mississippi River, Louisiana.*—This station is in excellent condition. Repairs upon the light-house and kitchen were completed in March last. The space inclosed by the breakwater is rapidly filling up with solid earth, upon which a number of young willow trees and other plants are growing, which will still further tend to consolidate the soil.

345. *Southwest Pass, Mississippi River.*—The old light-house at this station sustained considerable damage during the late September gales. The work now in front of the tower was entirely destroyed, one of the cisterns was carried away into the marsh, and doors and windows of the dwelling stove in. A new door to the tower was made and sent to the station. Temporary repairs, sufficient for the continued exhibition of the light, were promptly made by the light-keeper. The site for the new light-house tower authorized for this station was carefully examined and surveyed, in July and August last, and preparations made for the commencement and prosecution of the work. It is expected that the progress of the new work will be such as to obviate the necessity for any except very slight repairs to the old tower.

346. *Barrataria Bay, Louisiana.*—This station is in good condition.

347. *Timbalier Bay, Louisiana.*—There is an appropriation for rebuilding the light-house (destroyed by a tornado) at this place. The work will be commenced at the earliest practicable day.

348. *Ship Shoal iron screw-pile tower, &c., off Raccoon Point, Louisiana.*—This station is in good condition. The work for preserving the foundation of this important light-house was finished in July last.

349. *Southwest Reef, entrance to Atchafalaya Bay, Louisiana.*—This

station is in good condition. The structure was thoroughly repaired in 1868.

350. *Shell Keys, Louisiana.*—This structure, which was completely destroyed by the tornado of October, 1867, will be rebuilt, at the earliest practicable day, out of the appropriation already made.

351. *Sabine Pass, Brant Point, entrance to the Sabine River, Texas.*—This station is in good condition.

352. *Bolivar Point, entrance to Galveston Bay, Texas.*—The present light at this point is merely a temporary one. An appropriation is asked, and an estimate submitted. The destruction of the original iron tower at this point made it necessary, at the close of the rebellion, to establish a temporary light, to assist vessels bound to this port, until an adequate appropriation could be obtained from Congress for the erection of a suitable structure. A light-vessel is now ready to be sent to be moored inside the outer bar, to guide vessels into the bay.

Bolivar Point Beacon.—This beacon cannot be re-established before the new light is built, but the light-vessel, to be placed inside the bar, will serve as a substitute until the entire station is restored.

353. *Pelican Spit Beacon, Galveston Bay.*—This station was also destroyed during the war. It will not be of any great use until the lights are re-established at Bolivar Point.

354. *Galveston Range Beacons.*—The re-establishment of these lights will depend upon the developments of new surveys, and after the outer and more important lights are rebuilt.

355. *Half Moon Shoal, Galveston Bay, Texas.*—This station was thoroughly repaired, and the light would have been exhibited in the month of September but for the fact that a steamer ran into it and damaged it seriously. The owners of the steamer have agreed to make good the damage, and the light will be exhibited at an early day.

356. *Red Fish Bar, Galveston Bay.*—This station has been thoroughly repaired, and is now in good condition.

357. *Clopper's Bar, Galveston Bay.*—This station has been thoroughly repaired this year, and is now in good condition.

358. *Matagorda, Texas.*—This station suffered very much by the hurricane of August 16th last. The structure at this station is a temporary wooden tower. As soon as the title to the site is approved, and the jurisdiction ceded by the State, the new buildings will be constructed.

359. *Saluria, Texas.*—This station, which was entirely destroyed during the war, has not been re-established. Although useful for interior navigation, its reconstruction is not so necessary as many other lights on that coast.

360. *Half Moon Reef, Matagorda Bay, Texas.*—This station is in good condition, with the exception of some small repairs, which will be made.

361. *Swash, Matagorda Bay, Texas.*—There is an available appropriation for the re-establishment of this light, but as it is an interior navigation light, the necessity for its being relighted is not so great as to justify the neglect of other works at this time.

362. *Aransas Pass, Texas.*—The general condition is good. During heavy gales the tower leaks. The necessary repairs will be made. This is a very exposed position, and, during the hurricane of last August, the island upon which the light is built was covered with from two to three feet water, which carried away one of the outhouses and some lumber.

363. *Brazos Island Beacon, Texas.*—The condition of this station is good. The position is an exposed one, especially during northeast gales.

364. *Point Isabel, Texas.*—This station is in good condition; no repairs required during the year.

UNLIGHTED BEACONS.

Pass à Loutre.—This beacon is still in a serviceable condition, but will require rebuilding in a year or two.

Atchafalaya Bay.—The five beacons, of wrought-iron tubes on cast iron piles, for Atchafalaya Bay, are constructed, and will be put in their respective positions so soon as the necessary suitable transportation can be had.

Galveston, Texas.—The iron beacon, near the entrance to the channel, over the bar, is in good condition.

SPARE BUOYS FOR RELIEFS AND TO SUPPLY LOSSES.

The spare-buoys and their appurtenances number 113, and are kept in readiness for use at New Orleans; Head of the Passes, Galveston, Texas; Fort Morgan, Alabama; Fort Pickens and Cedar Keys, Florida.

TENDERS.

The steam tender Geranium was employed, up to the last of May, 1869, in keeping the buoys in position, delivering supplies and materials at the different light stations, and in making inspections. This vessel is undergoing extensive repairs, which will be completed within a few weeks. The small sailing schooner Florida has been employed in the survey of Ship Shoal, and at that station during the progress of the repairs. This vessel, having been run into by a steamer, the owners of the steamer made the necessary repairs at their own expense. Since last July this vessel has been employed at the Southwest Pass. Three launches have been in constant use in the district during the past summer.

BUOY DEPOTS.

The depot at the head of the passes of the Mississippi has been improved during the year. During the month of May the wharf and that portion of the railroad upon it were greatly damaged by the caving in of the river bank above and at the wharf. To prevent loss from a like cause hereafter, it is proposed to construct a floating wharf, at small expense.

It is proposed to erect a buoy shed, at small cost, near Fort Pickens, Florida, one at Fort Morgan, Mobile Bay, and one at Sabine Pass, Louisiana.

TENTH DISTRICT.

Extends from the mouth of the St. Regis River to include the Grassy Island light-house, Detroit River. There are in this district—

Light-houses and lighted beacons	46
Light vessels	None.
Beacons, (unlighted)	None.
Buoys actually in position	110
Tenders, steam, (for tenth and eleventh districts in common)	1
Tenders, (sailing)	None.

The steam tender Haze is used in common by the inspectors of the tenth and eleventh districts, and is also used by the engineers of these districts after the light stations have been inspected aud supplied.

LIGHT STATIONS.

The numbering of stations is according to the light-house list for the lakes of January 1, 1869.

11. *Ogdensburg.*—The keeper's dwelling and tower have been sufficiently repaired to make them habitable only for the winter, as they are not worth general repair. The barn has been reduced in size and turned into a boat-house. A new dwelling for the keeper, with tower attached, of brick of the same plan as that at Stony Point, is recommended. The cost of this is estimated at $12,000, if it can be built without using piles for the foundation; but, with piles, it will probably cost $13,000.

12. *Cross-over Island.*—This station has been put in good condition. Boat-house and ways have been built, woodshed repaired, shutters put on the windows, plastering renewed in both house and tower, and chimney-tops renewed. The isolated position of this station has made these repairs more than usually expensive.

13. *Sunken Rock.*—This station is in good condition. No repairs have been made here during the last year, and none will be needed, probably, during the next.

14. *Rock Island.*—In good condition. No repairs made during this last season. None recommended for the next.

Sister Islands.—The title to the islands has, at last, been perfected after nine years of persistent labor. The deed has been recorded in Jefferson County (N. Y.) court, and the purchase money ($142 33) paid to Charles and John F. Walton. The jurisdiction over these islands was ceded to the United States by act approved April 18, 1861. An appropriation for building a light station on this site was made in the act of March 2, 1867, of $10,000. Plans for the structure, which will be of brick, are now being prepared in this office. It is proposed to collect all the necessary material for the work during the winter, and to commence the building in the early spring.

15. *Tibbett's Point.*—All repairs necessary to this station have been completed. The dwelling and covered way have been shingled, floors repaired, new windows and sash put in, cistern and barn repaired, and the tower covered with cement and ventilated.

16. *Galloo Island.*—The dwelling and tower are in excellent condition; but it is proposed to reshingle the barn and to build a boat-house and ways.

17. *Horse Island.*—A new boat-house has been built here. General repairs have been made in the tower, dwelling, and barn, to make them useful for the winter only. They are in such dilapidated condition that further repairs cannot be made. It is recommended that a new dwelling, with tower attached, similar to those at Stony Point, be erected in their place as soon as practicable, at an estimated cost of $12,000.

18. *Stony Point.*—Authority was given for the erection of a new dwelling, with tower attached, similar to that at Copper Harbor, in June last, and the work was at once commenced, and has been carried on vigorously, and will be pushed to completion before the close of the season. The stone used has been quarried near the site. All the materials for construction are on the ground, and the new lantern and glass have been received. This work will cost about $13,000, in consequence of the difficulty of access to the place and the high price of labor.

19. *Oswego.*—The work of raising the tower fourteen feet, putting on a new lantern, building an inner brick wall and watch-room for the keeper, is nearly completed, when a third-order revolving light will be substituted for the present fourth-order fixed light. The dwelling is

being reshingled, plastered, and painted, and the well and drain are undergoing repair. Davits will be erected on the pier for the safe-keeping of the boat. When these works are completed the premises will be in good condition.

20. *Big Sodus Beacons.*—These ranges, which are small lights suspended from masts, are in good condition.

21. *Big Sodus Bay.*—The dwelling and tower have been slightly repaired, sufficiently to make them serviceable during the winter. They are not worth general repair. A new dwelling, with tower attached, at an estimated cost of $14,000, is recommended.

22. *Genessee Beacon.*—This station is in good conditlon, but it is proposed to make some slight repairs upon its fences.

23. *Fort Niagara.*—Four new ventilators have been put into the lantern. The keeper's dwelling has been refloored in part; a woodshed, a privy, and a barn have been built; the dwelling has been reshingled, and shutters and gutters attached. The house and grounds are now in perfect order and repair. The light is exhibited from a lantern erected on the officer's quarters in the fort. The importance of this station, as a coast and harbor light, seems to require the erection of a more suitable and more permanent structure at an early day.

24. *Black Rock Beacon.*—No repairs were found necessary during last season, and none are now necessary. This light was intended to guide vessels to Black Rock Harbor while the Horseshoe Reef light was in course of erection. That being completed, this is no longer necessary, and should, accordingly, be discontinued.

25. *Horseshoe Reef.*—The pier of protection has been iron-plated to prevent injury from the ice, and it is now in good condition, with the exception of one corner, which will be strengthened at an early day. It is proposed to make general repairs in the wood-work of the house and tower during the coming season.

26. *Buffalo.*—The dwelling has been reshingled; a drain has been made, and the premises have been inclosed within a board fence. It is proposed to strengthen the tower at the base to prevent further vibration when the pier is struck by waves, and possibly to strengthen the wharf near the storehouse.

27 and 28. *Dunkirk and Beacon.*—The tower has been pointed and whitewashed outside, and thoroughly repaired inside. The dwelling has been refloored, reshingled, replastered, and painted; new windows have been cut to increase the ventilation; sash and blinds have been renewed, new covered way to the tower made, new privy and substantial fence put up; the cellar has been supplied with enlarged windows to increase the ventilation. The exterior of the beacon has been resheathed, painted, and sanded; its foundation strengthened, new stairs and ceiling supplied, decking and glass frames repaired, and lantern door refitted. The station is now in perfect repair.

29. *Presque Isle*, (Erie.)—The brick dwelling has been reshingled and replastered; the interior has been thoroughly repaired. A cornice has been put up and the guttering renewed, and a new woodshed been built. The station is now in good condition.

30. *Presque Isle Beacon.*—The dwelling has been painted and generally repaired. The beacon has been repainted and a new woodshed has been built. It is proposed to protect the beach near the dwelling by a filling of stones.

31 and 32. *Beacon ranges Nos.* 1 *and* 2.—New masts have been erected for the range lights, and covers made for the lanterns to protect them from the weather, provided with locked doors to prevent interference

with the lenses, and a plank footway for the keeper provided. The ventilation of the lanterns has been secured, and the lights are now well sheltered from all interfering causes, and give entire satisfaction.

33. *Conneaut Beacon.*—The beacon has been repainted and sanded, and the glass puttied. The premises are now in good condition; but no keeper's dwelling is attached.

34. *Ashtabula Beacon.*—The premises are in good condition. No repairs are needed. It is also without a dwelling for the keeper.

35. *Grand River.*—Temporary repairs have been made to render the dwelling and tower serviceable for the winter. But they are in such a dilapidated condition that it is proposed to use the appropriation made March 31, 1869, of $30,000, in erecting a tower similar to that at Erie. The details of the work will be gotten out during the winter, and the stone and other work contracted for, so as to commence building early in the spring.

36. *Grand River Beacon.*—The beacon is in good condition.

37. *Cleveland.*—Temporary repairs have been made to the dilapidated dwelling and outhouses to make them available for the winter; but it is proposed to use the appropriation of $45,000 made in March, 1869, in erecting new structures as soon as a proper site is selected, which will be at an early day.

38. *Cleveland Beacon.*—The crib has been refilled with stone and planked over with oak, and the tower painted and sanded. The beacon is in good condition.

39. *Black River.*—The crib has been refilled with stone and protected with oak timber from drift ice. An elevated walk to enable the keeper to reach the light in bad weather is nearly completed. The dwelling and tower are of inferior brick, and are somewhat cracked at the base.

40. *Vermillion Beacon.*—The wooden tower, the only structure on this station, is in good condition. There is no dwelling for the keeper at this station.

41. *Huron Beacon.*—It is proposed to remove a part of the elevated walk leading to the beacon, and to repair the iron interior stairs in the skeleton iron tower, and to renew a part of the foundation stone. There is no keeper'sdwelling here, and as there is no storehouse, the stores are kept in a barn.

42. *Cedar Point Beacon.*—A new woodshed has been built. The premises are now in good condition.

43. *Cedar Point ranges.*—This station has received a pump and fixtures, and is now in good condition.

44. *Sandusky.*—The station is in good condition. A boat-house will be built this season.

45. *Port Clinton.*—It is proposed to inclose the premises within a new fence, to make a cistern, and repair the cellar, when the station will be in good order.

46. *Green Island.*—The dwelling has been replastered, and the premises are now in excellent condition.

47. *West Sister Island.*—A new boat-house has been built, and some slight repairs made on the dwelling. The premises are now in good condition.

48. *Turtle Island.*—A cistern has been built, the cellar repaired, and some slight repairs made to the house. The premises are now in good order.

49. *Maumee Outer range.*—A plank walk has been made connecting the two lights. Nothing further is needed at present.

50. *Maumee Middle range.*—A partition has been built in the dwelling. It is proposed to fence in the site. Premises in good condition.

51. *Maumee Inner range.*—A few repairs have been made in the dwelling, and the cellar drained. When the premises are inclosed they will be in good condition.

52. *Monroe.*—The wooden tower has been supplied with a new lantern and deck, and has been repainted. A covered wooden passageway has been made between the tower and dwelling. The dwelling has been repaired, and the planking of the pier on which the buildings stand renewed.

53. *Gibraltar.*—The dwelling and tower are in a very bad condition and not worth repair. Should the light be continued, a new dwelling and tower will become necessary.

Mamajuda.—A new boat-house has been built. The premises are now in good condition.

55. *Grassy Island.*—The dwelling has been replastered and reshingled; both house and tower have been painted inside and out. A new lantern and deck have been placed on the tower, and the pile pier upon which the building stands has also been repaired.

UNLIGHTED BEACONS.

There are no unlighted beacons in this district.

BUOYS ACTUALLY IN POSITION.

St. Lawrence River is marked by one balloon buoy and seven spar buoys.

Charity Shoal is marked by one iron can-buoy.

Galloo Island Shoal is marked by one iron can-buoy.

Niagara River is marked by seven iron can-buoys and two wooden can-buoys.

Niagara Reef is marked by one iron can-buoy.

Raisin Point is marked by one spar buoy.

Point Monielle is marked by one spar buoy.

Sandusky Bay is marked by one iron can-buoy and ten spar buoys.

Port Clinton is marked by nine spar buoys.

Maumee Bay is marked by three iron-can buoys and thirteen spar buoys.

Detroit River is marked by eight spar buoys.

There has been no change in the buoyage of this district since the last annual report.

Owing to bad weather and the great distance between the stations, some delay was experienced this spring in placing buoys at Sandusky, Port Clinton, Maumee Bay, and Detroit River, as they were fifty in number, and all in charge of one contractor. To prevent delay in future, it is proposed to let the buoy contracts for those stations to three different persons instead of one person, as heretofore, so that each contractor can place his buoys immediately on the opening of navigation, when the service will be better and more punctually performed and at less cost.

Care has been taken to supply the district with a sufficient number of spar buoys for reliefs to those in position, and to replace such as may be found unfit for further use when taken up.

ELEVENTH DISTRICT.

The eleventh district embraces all aids to navigation above Grassy Island light-house, Detroit River. There are in the district—

Light-houses and lighted beacons	70
Light-vessels	none
Beacons, (unlighted)	1
Buoys actually in position	106
Spare buoys to supply losses	44
Tenders, steam, (common to tenth and eleventh districts)	1
Tenders, (sailing upon Waugoshance works)	1

The operations in the district during the past year, and those proposed for the next fiscal year, are as follows:

56. *Windmill Point.*—General condition good, but requires new kitchen floor, and a fence around the premises on the land side.

57 and 58. *St. Clair Flats and beacon.*—Crib-work wants some repairing; both towers are slightly cracked, and the plastering of the dwelling is off in several places; but these repairs are not deemed important at present, in view of the erection of the range lights at either end of the new cut now in progress. Plans and estimates for these two light-houses have been approved and construction authorized by the board, and the foundation piling will be driven before the close of navigation. It is expected that the light-houses will be ready for occupancy by the time the channel can be opened for navigation.

59. *Fort Gratiot.*—The lantern at this station has a slight leak at its base. The tower is in good condition, except that it needs whitewashing, as does the dwelling on its outside; the latter requires a new dining-room floor and a general painting inside. The wooden addition to the dwelling should be painted outside, and the premises require fencing for protection against intruders.

An additional coast light between Fort Gratiot and Point aux Barques, Lake Huron, and recommended in last year's report, is very much needed. The distance between the two places is seventy-five miles, for the whole of which vessels keep the shore well aboard while going in either direction. An estimate of the probable cost of such a structure as is required is submitted.

60. *Point aux Barques.*—All the light-house property at this point is in good condition. Instructions from the board concerning the trees which obscure the light to the southward and southeastward will be carried out as soon as practicable.

61. *Ottawa (Tawas) Point.*—The walls of the tower here are of solid rubble-masonry, and the pointing and plastering having fallen off the outside, the interior is rendered very damp. The lantern is old-fashioned and leaky, and the storms frequently beat in at its door. The dwelling needs a new kitchen floor, and a cistern is required, together with plank walks on the outside. General repairs will be attended to before navigation closes.

62. *Charity Island.*—The kitchen still needs a new floor, and the walls require plastering in several places; the dwelling also needs painting. The tower and lantern are in good condition.

63. *Saginaw Bay.*—Nothing in the way of repairs seems to be needed at this station at present, further than the renewal of the kitchen floor of keeper's dwelling. As an important aid to navigation at this point, it is recommended that range lights be built to show the way into the river, as the present light only shows its whereabouts; in conjunction with this it would be proper to make the main light of sufficient power

to be seen at a considerable distance, and give it a character readily to be distinguished. To render the new channel available at night for the large commerce which passes through it, two plans for establishing the range lights are suggested: 1st. To erect a tower of about twenty-five feet in height on the prolongation inward of the axis of the channel, and behind this, at a distance of about one thousand feet, a higher tower transferring to it the main light now in use. The cost of this plan is estimated at not less than $60,000. 2d. To leave the present tower stand to mark the approach to the river, and mark the channel with ranges similar to those at Grand Island Harbor, Portage River, and Copper Harbor. This plan would cost about $12,000.

Sturgeon Point.—In accordance with plans approved 6th July last, the work at this station has been pushed forward; the dwelling is covered in, and the tower is ready to receive the lantern. It is expected that the light will be exhibited on or about November 1, 1869. The lantern formerly used at Oswego, New York, will be used here.

Trowbridge Point, (Alpena.)—The harbor piers at Alpena having been completed, immediate steps will be taken for the location and erection of a light-house, for which an appropriation was approved July 20, 1868.

64. *Thunder Bay Island.*—Everything at this station is in very good condition, except that the floor of the covered way is often covered with water, which should be remedied as soon as practicable by cementing or elevating the floor.

Presque Isle ranges.—An appropriation of $7,500 is available for these lights to guide into Presque Isle Harbor. Plans have been prepared for their construction, and the work now only waits for the Attorney General's approval of the title to the site.

65. *Presque Isle.*—The removal of this light to a site north of its present position having been determined upon, the erection of a new tower will require about $28,000, and an appropriation to that amount is asked for. The $7,500 appropriated March 2, 1867, for the keeper's dwelling, is still unexpended, its construction having been deferred until measures concerning the tower can be fully arranged; and in view of these requirements no repairs have been made at this point, although the property is in a dilapidated condition.

Spectacle Reef.—A careful survey of the locality was made in July last, and plans for a light-house have been prepared. The cost of a suitable structure here is estimated at $316,093 20. The peril incurred by navigators, and the difficulties which will oppose the erection of a light at this point, were partially pointed out in the report of last year, based upon which an appropriation of $100,000 was made by Congress, with which to begin the work, and with which operations will be commenced. It is desirable that the fund be now increased by an additional appropriation of $100,000, an estimate for which is submitted.

66. *Bois Blanc.*—The tower, lantern and dwelling at this station are new and in excellent condition, except that in the tower the plastering has started from the wall in several places, owing to dampness.

67. *Cheboygan.*—The paving around the light-house, suggested in last annual report, has been executed, the remains of the old buildings supplying the material used. The tower, lantern, and dwelling, are in good condition, except the roof of the dwelling, which contains a slight leak. A lightning conductor for the dwelling and a cistern should be provided; the latter will serve as a precaution against fire as well as for domestic purposes, the distance to the lake being a great inconvenience.

Straits of Mackinac.—The necessity of a light to mark the passage between the island of Mackinac and Round Island, known as the North

Channel, is again presented for consideration, and attention is respectfully invited to the remarks upon this head in the annual report of 1867. The estimated cost of a light at this place is $12,000, for which an appropriation is now asked.

68. *McGulpin's Point.*—The light was first exhibited at this new station June 18, 1869. An unexpected close of navigation shortened the working season, and prevented an earlier display of the light. The total cost of the structure, including the price of the land, was $19,782 74; the amount appropriated, $20,000.

69. *Detour.*—The dwelling at this station needs repainting, and a leak in the covered way requires attention; the light-house, which is of iron, should undergo scraping and repainting, having been painted but once since its erection in 1861.

St. Helena Island.—A light to mark the anchorage at this island is deemed necessary, and an appropriation of $14,000 is asked for its establishment.

70. *Waugoshance.*—The work upon the new stone pier of protection at this station has advanced steadily and satisfactorily since the opening of the season. Its condition in August last was such as to render unnecessary the further expensive employment of the superintending engineer, and on the 21st of that month he was discharged and the entire work turned over to the engineer of the district. All the stone have been delivered upon the pier, and the top course, it is expected, will be laid and finished by the 15th October, (instant.) Plans of the keeper's dwelling have been prepared, but it is not deemed prudent to commence its construction at this time, the season being too near its close for any extended operations. The light has been exhibited as usual during the progress of the new work. The estimated cost of the dwelling is $12,000.

71. *Skillagalee (Ile aux Galets.)*—The tower, lantern, and dwelling are new and in good condition. A new boat is required.

72. *Beaver Island Harbor.*—The repairs at this station will be made next season, until which time the tower, although presenting a bad appearance, is considered safe. The appropriation of $5,000, approved July 20, 1868, is still available.

73. *Beaver Island.*—The tower and dwelling are in good repair, but some of the windows of the latter require new shutters. The cistern should be put in a serviceable condition in case of the recurrence of fire in the adjacent woods, which endangered the property during the past year. A boat is also recommended.

74. *South Fox Island.*—The wood-work of the dwelling and the iron stairs of the tower require painting, and the cistern needs repairs; in other respects the property is in good order.

75. *Grand Traverse.*—Tower and dwelling in good condition, but some of the wood-work and doors having been constructed from unseasoned lumber have shrunken very much. A boat-house and ways are required.

Mission Point—the point dividing Grand Traverse Bay. The sight for a light-house at this point has been selected, and steps have been taken for its purchase. Its survey by the county surveyor has been ordered, and the requisite papers are expected soon to be forwarded for the Attorney General's opinion, and if it be favorable, the building can be erected during the next season.

76. *South Manitou Island.*—Considerable repairs have been made at this station, but they do not include all that was required. The lantern is in good condition, but the tower, the fog-signal structure, and dwelling, need painting. Through the channel between South Manitou Island and the main land the principal commerce of the lakes passes, guided by

this light, which should have a lens of a higher order, with greater elevation and a characteristic distinction not readily mistaken. It is also a guide to a harbor of refuge, which is probably more used than any other on the entire chain of lakes, and it is frequently impossible to distinguish the present light from those on board of vessels at anchor. If desirable, Point Betsey, now a fixed light varied by flashes, might be changed to an alternating red and white flash, simply by the introduction of a plate of red glass.

77. *Point Betsey, (Point aux Becs Scies.)*—The repairs authorized at this station have been executed, and measures have been taken to prevent the displacement again of the sand, which rendered necessary the replacing of some of the foundation of the tower.

Manistee.—It is expected that the work at this station will be completed this season.

78. *Grand Point au Sable.*—Tower, lantern, and dwelling are in good order. The sand about the foundation needs close attention to avoid a similar occurrence to that reported at Point Betsey.

Père Marquette.—The condition of this harbor permitting its use as a harbor of refuge a light on one of its piers may be a necessity, which may be supplied by a beacon-light of the sixth order at a cost of about $2,000; and a site for a keeper's dwelling, on the shore within convenient distance, can be obtained. The total cost is estimated at $6,000.

White River.—The harbor improvements here being incomplete, the character of the light-house buildings remains undetermined.

79. *Muskegon.*—While the continued absence from the country of one of the owners of the site selected for the new light-house keeps the title still incomplete, steps must be taken to render the present temporary dwelling habitable.

80. *Grand River.*—This station is now in thoroughly good condition. The fog-bell, which was cracked, has been recast and placed in position twelve hundred feet nearer to the end of the pier.

81. *Kalamazoo.*—A new kitchen floor, and a curbing and other slight repairs to the well, will put this station in good order.

South Haven.—Negotiations for the purchase of a site for keeper's dwelling are still in progress; when closed, and the title receives the approval of the Attorney General, it will take but a short time to erect both dwelling and beacon.

82. *St. Joseph's.*—The renovations recommended in last annual report have been carried out, and the station is in good condition.

83. *St. Joseph's beacon.*—While the main light was undergoing repairs, it was decided to put this beacon in a condition to last another season; but the tower and lantern are frail, and as it seems important that a good beacon-light should be kept on the pier, one like that on Chicago pier is recommended. Its cost will not exceed $3,000.

84. *Michigan City.*—Repairs have been made, and the station is in good order. The sand around the premises has been banked up by the wind, and will require leveling off. Measures should be taken to remove intruders who have settled upon the reservation.

85. *Chicago.*—The repairs required at this station will be made this season. The extension of the piers at this point may require a removal of the light to another position at a not very distant day.

Beacon on north pier.—Has been completed, and only awaits the arrival of its apparatus (of the sixth order) to be illuminated.

86. *Waukegan.*—The necessity for repairs, mentioned in last annual report, still exists at this station, and instructions will be given for the work to be done.

87. *Kenosha.*—General condition is good.

88. *Beacon on north pier.*—The pier was struck by a vessel last fall, and the tower and lantern sustained some damage, which can, however, be repaired.

89. *Racine.*—The crib-work and fencing on the eastern side was damaged by a vessel, and some slight repairs to the keeper's dwelling are needed, all of which will be made this season. A lens illuminating two hundred and twenty-five degrees of the horizon should be used at this point.

90. *Milwaukee.*—Some repairs are needed to the doors, fencing, and cistern. A well should be dug.

91. *North Cut beacon.*—Tower, lantern, and dwelling are in good condition. The pier requires planking, as it is difficult at some seasons to pass to the shore.

92. *Port Washington.*—Small repairs required at this station will receive attention at an early day. The wood-work outside the house and tower needs repainting.

93. *Sheboygan.*—General repairing and painting needed.

94. *Manitowoc.*—When the repairs, now in progress, are completed, this station will be in good condition.

95. *Bayley's Harbor.*—Apparatus is in good condition. The tower, lantern, and dwelling are old and leaky, but no repairs will be needed, as the station will be abandoned on completion of the light-house works on Cana Island.

Bayley's Harbor range lights.—These lights, guiding into the harbor, will be completed, it is expected, by the middle of November next.

Cana Island.—A third-order light-house, with a tower eighty-five feet high, is now in course of construction here, and its completion is expected before the close of navigation.

North Bay.—In last annual report an estimate was submitted of the cost of range lights that would render available this excellent harbor of refuge, and lessen the danger of navigating this part of lake Michigan. Attention is again invited to the subject, and an appropriation asked.

96. *Port du Morts.*—Some slight repairs, and general painting, are required. The fog signal engine is in working order, but needs some repairing, which the keeper was authorized to have done. The station is an isolated one, and a new boat, with sails and rigging, should replace the old one worn out.

97. *Pottawatomie.*—Station in good condition, with the exception of plastering in dwelling needing renewal to some extent, and chimney and the cistern to be repaired.

Poverty Island.—The importance of a light at this place will be better recognized by quoting the remarks relating to it in the annual report of 1867, viz: "The already large and rapidly increasing commerce to and from the northern end of Green Bay and lower lake ports now takes in daylight the northern passage from Lake Michigan into Green Bay, because of its being much shorter and more direct. To enable vessels to use the same passage in the night, a light-house on Poverty Island is necessary." The estimate for the same is again submitted, and an appropriation asked.

98. *Point Peninsula.*—In good condition, with the exception that the crack still exists in the front wall of the dwelling, and its cellar needs draining.

99. *Escanaba.*—Condition good. The chimney of the dwelling smokes badly.

100. *Eagle Bluff.*—A new station, and in good order, but dampness is a fault in the cellar. The premises should be fenced in.

101. *Chambers's Island.*—In good order. The trees to the southward slightly obscure the light.

102. *Green Island.*—Tower and dwelling require painting.

103. *Tail Point.*—Station in good condition.

Fox River.—The sum of $11,000 is available for erecting range lights at this place; but until the work upon the new cut is completed, it is deemed inexpedient to settle upon a site or plan for the beacons.

104. *Round Island.*—A thorough examination of the tower, lantern, and dwelling shows that quite extensive repairs will be required. The tower will have to be elevated, a new lantern provided, plastering renewed, floors mended, and cellar drained. The cost of these renovations is estimated at $8,000. A new structure on the plan of that at Chambers's Island would cost $14,000.

105. *Point Iroquois.*—The tower and dwelling are in such bad condition that only temporary repairs, sufficient to make the station tenantable, are considered advisable. The tower is bullt of rubble, laid in very inferior mortar, and the structure seems now to depend upon wood-work which has been inclosed in the walls. A new light-house erected here would likely prove, in the end, an economical measure. Its cost would be about $18,000, and an appropriation of this sum is asked.

106. *White Fish Point.*—The plastering wants repairing in the dwelling, which, with the tower, requires repainting. The latter, being of iron, should be scraped. A cistern and cellar are much needed for the dwelling. A fog signal would be an important addition to this station.

A coast light between White Fish Point and Grand Island Harbor, Lake Superior.—In the two last annual reports an appropriation of $40,000 was recommended for the purpose of establishing a light on this portion of the lake coast. As it is deemed of great importance the recommendation is renewed.

107. *Grand Island.*—Station in good order.

108. *Grand Island Harbor beacon.*—A fourth order lens has been substituted for the steamer's lens first used. Ventilators are needed to the lantern, and hinges should be provided for some of the shutters of the dwelling.

109. *Grand Island Harbor ranges.*—The buildings at this station stand on low, flat ground, a portion of which is very wet, rendering necessary a plank walk between the dwelling and tower. The grounds should be cleaned up and drained. The lantern requires ventilators.

110. *Marquette.*—The dwelling, tower, and apparatus in good condition. The cistern leaks, and should be repaired.

111. *Granite Island.*—The dwelling and tower are substantial structures of granite, from which the light was first exhibited at the opening of navigation last spring. Access to the light-house, and the landing of supplies upon this rock, (sixty feet above the lake,) is very difficult. Davits for hoisting the boat will be furnished this season.

112. *Huron Island.*—A newly erected light first displayed October 20, 1868. Tower and dwelling of granite, and in perfect order.

113. *Portage River.*—The light here is now exhibited from a temporary structure, while the new tower and dwelling are being built. They are approaching completion, the tower being up, and the dwelling ready for plastering. The apparatus is in good repair.

114. *Portage ranges.*—First lighted October 1, 1868. The buildings are in a low marsh, and surrounded by water of several inches depth; the plank walk between the tower and dwelling is overflowed and partly

carried away, rendering the passing back and forth very difficult. The wash caused by passing steamboats made some protection of the river shore near the main light necessary; this is now being done.

Mendota.—In accordance with the provision of the act of Congress making the appropriation of $14,000 for a light at this place, a contract was entered into, and the structure, to cost $11,220, will be ready for delivery by the 1st of November next, the time named for its completion.

115. *Manitou.*—The dwelling should be repainted next spring. The tower is of iron, erected in 1861, and has been painted once since. It should be scraped before painting, and thoroughly overhauled.

116. *Gull Rock.*—New station. No repairs required.

117. *Copper Harbor.*—The cistern has been plastered with good cement, and everything at this station is in good order.

118. *Copper Harbor range lights.*—The rear tower at this station has been removed, and a keeper's dwelling, with tower on it, erected in its place. A well and a lightning conductor are needed. Condition of all the property good.

119. *Eagle Harbor.*—No repairs have been made at this station. Its dilapidated condition was described in the last annual report, when an appropriation of $14,000 was asked, and is again requested.

120. *Eagle River.*—The work of building a new light-house at this place, which was authorized, and an appropriation of $14,000 made for it, will be commenced in the spring.

121. *Ontonagon.*—In good condition.

Michigan Island.—The light here, discontinued and abandoned since 1858, was put in operation again on the 15th of September last. The repairs required amounted to but little less than rebuilding it.

122. *La Pointe.*—The stone for preventing the shifting of the sand around the light-house has been broken up and distributed, and has, thus far, proved effectual. Simultaneously with relighting Michigan Island, the light at La Pointe was changed from white to red.

123. *Raspberry Island.*—The repairs and improvements at this station, for which a special appropriation was made last year, are nearly completed.

124. *Minnesota Point.*—This station is now undergoing repairs, for which a special appropriation was made.

Pier-head lights.—In both this and the tenth district the piers at many of the harbors have recently been extended by the government, leaving the lights built upon them some distance from the pier-head, and other modifications of the harbor improvements have been made, so that the lights intended to guide into the harbor have in several instances become useless in their present position. It is recommended that authority be given the board to properly mark all pier heads belonging to the government. The lights will be of the smallest and least expensive kind, and if the authority asked for be granted they can be established from the general fund without any additional appropriation.

BUOYS ACTUALLY IN POSITION.

The buoyage of the district is in good condition, except where the contrary is stated.

St. Clair Flats.—Within the past year no change has been made in the buoyage. Nine buoys, four black and five red, are used to mark the present entrance to St. Clair River, and will still be required after the completion of the new cut now in progress.

Saginaw Bay and River.—A second-class iron can-buoy, painted red,

is placed at the entrance of the new cut, opposite to which there is a black spar buoy. In addition to these there are seven black and six red buoys, which are placed at regular intervals in the cut, with the exception of the odd black buoy, which marks the turning point in the river. This rearrangement of the buoys has been recently made, and it is believed will answer all purposes required of buoys.

Spectacle Reef.—A first-class iron can-buoy, painted red, was placed, the present season, upon this very dangerous reef, which lies twelve miles east of the eastern end of Bois Blanc Island. The buoy is placed in sixteen feet water, and between the two shoals.

St. Martin's, or Garden City Shoals.—A first-class iron can-buoy, painted black, has been placed, the present season, in 15 feet water, on the outer end of this shoal. The shoal is the outer of a series making off from the main land, and bears northeast by east half east from Bois Blanc light-house. It is directly in the track of vessels engaged in trade between the ports of Lake Michigan and Lake Superior, and the marking it with a buoy has given great satisfaction.

Graham Shoals, Straits of Mackinac, consist of two shoals, one and a quarter miles from each other, and are serious obstacles to navigation, particularly to all vessels compelled to beat through the straits. At the beginning of the season these shoals were marked, for the first time, by a second-class iron can-buoy, painted red, placed on the larger one, in 14 feet water, and a third-class iron can-buoy, painted white, in 12 feet water, on the smaller. The buoys are placed on the southern side of the respective shoals.

St. Helena Shoal.—This is a very dangerous shoal, with but 6 feet of water upon it, lying two miles due west from the northern end of St. Helena Island, in the Straits of Mackinac, and immediately in the course of vessels seeking refuge under the island, where excellent shelter is afforded from westerly winds, and is much used. Numerous disasters have occurred by vessels striking upon it, and it is proposed to mark it by a second-class iron can-buoy, placed in 16 feet water, on the eastern side of the shoal.

White Shoals.—These shoals are three in number, situated 4½ miles northwest from Waugoshance light-house, western end of the Straits of Mackinac. They have from 5 to 15 feet of water upon them. An idea of the obstacle to navigation presented by these shoals, and the great danger to commerce, may be obtained from the fact that the entire commerce between ports on Lake Michigan, Green Bay, and their tributaries, and ports on the other lakes, passes between these shoals and the light-house. They are not marked at present, but it is proposed to place upon them a second-class iron buoy.

Gray's Reefs.—These reefs are situated in the northern end of Lake Michigan, 6 miles due west from Waugoshance light-house, and consist of several rocky patches upon which there are but 5 feet of water. They are much dreaded, and probably have been the cause of a greater number of disasters than any other of the many dangers in this locality. It is proposed to mark these reefs by a first-class iron buoy, placed on the eastern side, in 16 feet water.

Hog Island Reef.—This is a rocky shoal, with but 4 feet of water upon it, lying about 3¼ miles south-southeast of the southern end of Hog Island, in the neighborhood of the western end of the Straits of Mackinac. It is proposed to mark it by a second-class iron buoy, placed in 16 feet water, on the south side of the reef.

Chicago River.—But one spar buoy at present marks the entrance to this river. It is painted red, and is now placed in 6 feet of water, near the wreck of the schooner Nicaragua.

Racine Reef.—A first-class iron can-buoy, painted red, was this spring placed upon this dangerous reef, heretofore unmarked. It is placed on the inside of the reef in 17 feet of water.

Sheboygan Reef.—This reef, which lies off the town of Sheboygan, is marked by two red, spar buoys, one being placed in 18 feet of water, on the northern end of the reef, and the other in 16 feet of water at the southern end.

Point Peninsula, Green Bay.—To mark the end of the spit making off from the point there is a spar buoy, painted red, and placed in 12 feet water. Outside this buoy, and one and a quarter miles distant, there is a small shoal, having but 9 feet of water upon it, which is marked by a third-class iron can-buoy, painted with red and black horizontal stripes. The buoy is placed in 13 feet water, on the north side of the obstruction, and about 300 yards distant from the shoalest spot. There is a good channel, for vessels of ordinary draught, between the two buoys.

Sand Point, Green Bay.—This buoy is painted black, and is placed in eleven feet water, on the extreme end of the point, upon which is built the light-house near Escanaba, and is a guide to vessels entering the harbor.

Whale's Back, Green Bay.—The second-class iron can-buoy that went adrift from this shoal last fall was recovered and placed in position this spring. The buoy is painted red, and is set in fifteen feet water on the north side of the reef, about 500 feet from the shoalest spot. The reef extends one and a half miles from northwest by north to southeast by south, and should be marked by a day beacon, for which an estimate is submitted.

Horseshoe Reef, Green Bay.—The second-class iron can-buoy that went adrift last fall was recovered and replaced in position this spring. It is painted black, and placed in fourteen feet water on the south side of the reef. A large rock, on which is but five feet of water, lies northeast from the buoy, and distant 500 yards.

Green Bay Channel.—A twelve-feet channel has been recently dredged near the mouth of Fox River, and an additional red spar-buoy placed between buoys Nos. 18 and 20, as a guide through it. There are now eleven red buoys and one black one in position.

Sault Ste. Marie River.—A black barrel buoy has been substituted for black spar-buoy No. 49, and an additional red barrel buoy has been placed between black spar-buoy No. 51 and red spar-buoy No. 48, to mark a dangerous rock just above Topsail Island. No alteration in the buoys will arise from the cut now being made through Big Lake George.

In the Neebish Channel the spar-buoys are frequently carried under by the rapidity of the current, on which account it is proposed to substitute barrel buoys.

If the West Neebish Channel is improved, additional buoys will be required to mark it.

There are now forty-seven spar-buoys and eight barrel buoys in position to indicate the channel through Sault Ste. Marie River out into the waters of Lake Superior.

Superior Bay, head of Lake Superior.—Instructions have been given to buoy this bay from its entrance up to Rice's Point—a distance of five and a half miles.

TENDERS.

On May 11th the steam tender Haze left Detroit for the purpose of placing the iron buoys on Spectacle Reef, St. Martin's or Garden City Reef, Graham Shoals, Whale's Back Reef, Horseshoe Reef, and Racine

Reef. This service was well performed, as well as valuable incidental service, such as conveying a constructing party from Detroit to McGulpin's Point, recovering the moorings belonging to the buoys which went adrift last fall from Whale's Back and Horseshoe Reef, delivering boats to South Fox and Chambers Island light stations, and on her return stopped at Alpena on business connected with the title to the site of the Presque Isle ranges.

From June 8th until July 13th she was engaged in delivering supplies, &c., to the light stations in the tenth district.

On July 17th she left Detroit for the purpose of supplying the light-houses in the eleventh district, which was duly accomplished. No repairs of any importance have been made to the Haze since those at the beginning of last year, already reported. A careful examination of her engines and boiler has been made, and the boiler tested, without developing any important defects. The slight repairs required will be made, including a new wheel, which was broken during her supply tour. Her hull also requires some necessary but not extensive repairs.

The sailing tender Belle.—This schooner has been stationed at Mackinac, attending the working party at Waugoshance. After this work was transferred to the charge of General Raynolds, moorings near Waugoshance pier were provided for the vessel, where she lies within hailing distance of the work, except when absent on duty. She has made one trip to Detroit, loaded with machinery, from Waugoshance, and has returned with a load of cement, lumber, and other materials, for the same place; lime and illuminating apparatus for Sturgeon Point light-house, and a third-order lens for Cana Island light-house, which she is to deliver there, together with the lantern and other materials, so soon as she can be spared for a few days from Waugoshance. It is also expected that before the close of navigation she will deliver at the latter place the brick for building a keeper's dwelling.

DEPOTS.

Since the last annual report no change has occurred at the light-house depot in Detroit. The grounds occupied for the purpose belong to the government, and were recently transferred to the light-house establishment for its permanent use and occupation.

Plans for the general improvement of this depot have been agreed upon by the Engineer and the Inspector of the eleventh district, but have not yet been acted upon by the Board. The present condition of the depot is such that, with slight repairs, it will answer the purpose for a time yet. It is not proposed at present to take any steps which will require an appropriation specially applicable to the work.

TWELFTH DISTRICT.

In this district, embracing all aids to navigation on the Pacific coast of the United States, south of the 41st parallel of latitude, there are—

Light-houses	10.
Light vessels	None.
Beacons, (unlighted)	None.
Buoys, (actually in position)	17.
Buoys, (spare, to supply losses)	4.
Tenders, (steam)	1.
Tenders, (sailing)	None.

The following is a statement of the operations in this district during the past year, together with the present condition of the existing aids to navigation and the requirements.

365. *Point Loma, Cal.*—Small repairs are needed, and will be attended to this year at this station, on the cistern, gutters, and roof of kitchen. With the exception of these small needs the station is in good order and condition, and the light well kept.

366. *Santa Barbara, Cal.*—Small repairs are needed, and will be made at this station during the present year, to cellar windows, outhouse, and pipe to cistern. With these exceptions the buildings are in good condition. At the date of the last inspection the station was not in an entirely satisfactory condition, and the keeper was directed to carry out the regulations strictly.

367. *Point Conception, Cal.*—The cistern at this station has been rendered unserviceable, doubtless from the effects of the earthquake last year. The necessary steps have been taken to repair the cistern. The station, with this exception, is in good order and condition. The fog-bell machinery is in good order and condition.

368. *Point Pinos, Cal.*—The keeper's dwelling requires a new roof and one of the rooms needs replastering. This work would have been done some time since, but for the fact that the title to the site was under judicial investigation. The question of title having been recently decided by the court in California, the light can only be continued by a compromise with the claimants of the land upon which the buildings are erected, or by appraisal of a jury, as provided by the laws of the State.

Santa Cruz.—This structure will be a duplicate of that at Ediz Hook, W. T. It consists of a wooden dwelling on a brick foundation and cellar walls, and surmounted by a wooden tower for the lantern and lens. With the exception of the lantern and lens the building is complete. It was built by contract, for the sum of $4,350 in coin, the lantern and illuminating apparatus not being included in the contract, but furnished by the Board.

Point Año Nuevo, or vicinity.—The building of this station has been delayed by the extravagant sum demanded for a site. The proper position for the light has been a matter of much consideration, and it is doubtful which of the two, the island at Point Año Nuevo, or Pigeon Point, six miles distant, would best subserve the interests of navigation. But both points are upon the same rancho, (Punta del Año Nuevo,) and it was not possible to obtain a site at either upon such terms as the Board could agree to. Finally, the main land at Point Año Nuevo passed into the hands of other persons, who offered a site of twenty acres for the sum of $5,000 in currency, and this was accepted. Afterwards, an offer of the same amount was made for a site at Pigeon Point, still in the hands of the same owners, and this they have agreed to accept rather than have the light established at the other point. As soon as it is possible to have the title confirmed, there will be no delay in putting up the necessary structures, plans for which are already prepared. However, should there be promise of any considerable delay upon the part of the owners, in making a title to the United States, the buildings will be erected on the main land at Point Año Nuevo.

369. *Farrallon, off entrance to San Francisco, Cal.*—The condition of the tower and buildings at this isolated light station is good, and the light well kept. Small repairs were needed and have been made to the gutters, pipes to cistern, and the lantern. A new roof was put on the dwelling during the year.

370. *Point Bonita, Cal.*—This station only needs a new floor to the kitchen, and new steps to the front door, to render it in every respect in good order and condition. The light and fog-bell are well kept. The fog-bell machinery is in good repair and order.

371. *Fort Point.*—Extensive repairs were needed, and have been made at this station during the year, including keeper's dwelling, lantern glass, fog-bell house, and machinery. The station is now in good order and condition.

372. *Alcatraz, San Francisco, Cal.*—No repairs have been made, nor are any needed at this time. The tower, buildings, fog-bell, and appurtenances are in good order and the light is well kept.

Point Reyes.—At the beginning of the present year proceedings were ordered under the laws of the State of California for the condemnation of a site at this point, the owners of the property having demanded a most exorbitant sum for what was intrinsically worthless. After the proceedings were commenced, a notice was received from the owners, in which they offered to sell to the government what land and privileges were required, for the *comparatively* moderate sum of $6,000 in United States gold coin. Inasmuch as the cost of condemnation would have been nearly if not quite as great, and the delay very considerable, the Board accepted this offer, and a deed has been made, which was approved by the Attorney General of the United States, the deed recorded, and the purchase-money paid; so that after negotiating for fifteen years the United States is in possession of the requisite site at the Point, and landing privileges in Drake's Bay, and the last obstacle to an early beginning of the work removed. The next step to be taken (it actually preceded the purchase) was to select the exact site to be occupied by the light and fog signal. The high, bold, and rocky character of the Point made this a very difficult matter; but it is believed the one selected is the best under all conditions. The amount available for the work is $49,288 12, and is quite inadequate to the completion of the station, and an additional appropriation of $45,000 is asked for.

Point Arena.—The Point itself is a narrow peninsula forming a plateau from two hundred to three hundred feet in width, for a length of eight hundred feet in an easterly direction, when it suddenly widens. The ground is nearly horizontal, and bounded on the water side by a nearly vertical bluff of fifty feet in height from the water surface. It is composed of an argillaceous stone, the exposed bluff surface of which, acted upon by the weather, is much cracked, exhibiting a dip considerably to the horizon. The stone is not suitable for building purposes. The exact site selected for the tower is three hundred and seventy feet from the extremity of the point, and that for the dwelling is fifty feet in rear of the tower. On July 30th, last, the workmen with all the necessary tools, together with a quantity of cement and lime, reached the Point. The excavations for the foundations of the tower, oil-house, and dwelling were commenced the next day and finished during the month of August; derricks were erected to hoist stones from the beach, sand was hauled, stones for concrete broken, and the concrete foundations laid, and a flume to conduct water to the site constructed. The cement, lime, iron work, doors, sash, moldings, laths, shingles, nails, hardware, &c., &c., were purchased in San Francisco, and shipped on vessels to Point Arena port, transferred to lighters, landed at the landing, and then hauled a distance of four miles to the site of the light-house, at a cost for transportation as follows, viz: From San Francisco to Point Arena Port, $4 to $5 per ton; lightering from vessel to landing $1 50 per ton; hauling from landing to site $4 per ton, or a total of $10 50 per ton (in gold) for all materials shipped from San Francisco. A contract has been made for furnishing five hundred thousand bricks to be made on the ground. The first kiln was burnt in the spring of this year, but upon inspection were found not to be up to the prescribed

standard, and were therefore rejected. A second kiln was burned, and found to contain a large number of good quality brick. A third kiln is now in readiness to be burned, and presuming that the contractor will improve upon the last kiln, it is hoped that the bricks in it will be of even better quality, and that a sufficient number can be accepted to make up the number contracted for. One hundred and fourteen thousand selected brick for the outside courses of the tower were shipped from San Francisco. On September 18 the masonry of the tower and other buildings was at a height of seven feet above the surface of the ground. If nothing unforeseen occurs it is expected that the tower will be ready to receive the lantern and illuminating apparatus by December 1, and the light shown early in 1870.

374. *Cape Mendocino.*—As reported last year, the lantern for this light-house reached San Francisco in February, 1868, and after waiting until the 20th July for the lens, and it not arriving, it was decided to send the tower (manufactured in San Francisco) and lantern to the Cape, as it would take several months to transport them there and put them up, and it was hoped that the lens would meanwhile reach San Francisco. This occurred, and on August 5th the lens was shipped to the Cape. From the experience of the previous year in landing materials at the Cape, and the serious delay and expense that would have to be incurred should any part of the iron work or lens apparatus be lost or broken in landing, it was determined to ship all the materials for the tower together with the lantern and illuminating apparatus, to Eureka, Humboldt Bay, and to transport them by wagons to the Cape, some forty miles distant. In November everything was ready for the exhibition of the light, and after proper notice it was shown for the first time on the night of December 1, 1868, and this important and very difficult work was considered as completed. During the winter of 1867–'68, immediately after the completion of the dwelling-house, several small cracks appeared in the walls, showing that the structure had not settled uniformly; but no new cracks have since been developed, and no fears are entertained regarding the stability of the building. When the light-house was about to be commenced, the rocky slope on which it was to be built had to be made level to receive the concrete of the foundation. In summer this rock is very hard, but in winter it absorbs water to such an extent as to become soft; so much so, in localities not far distant, that masses of the steep bluffs sometimes slide off into the sea. It is possible that such a slide on a small scale might occur on the steep bank just above the tower, which was left in making the excavation. As a proper precaution it is deemed advisable to slope the earth or rock above the tower to a more gentle inclination, and to cover this grade with a bed of concrete of sufficient thickness, and about twenty-five feet in width on each side of the center of the tower, with a large drain at the top and a smaller one at the bottom, by which means all the water from the mountain side, the summit of which is nine hundred feet above the tower, will be diverted to the right and left before reaching the tower, and the foundation thus protected. The materials required to do this have been shipped to the Cape. When the dwelling-house at this place was built, brick for the purpose, including a sufficient number for two cisterns, were shipped from San Francisco. In consequence of the inclemency of the weather, a small portion were not landed, and therefore the cisterns were not built. At the time this was considered of but little importance, because there was a spring near the house where a sufficient, though not abundant supply, of water was obtained. This year, however, this spring has almost entirely failed,

the rain-fall of last winter having been under the average, and the greater portion of the water required has to be obtained from a stream one and a half miles distant. The materials for the two cisterns which now appear to be necessary have been shipped to the station at a cost of $26 per ton (in coin) for transportation, the only other offer being at $30 per ton. These matters are spoken of in considerable detail to show the great difficulty of foreseeing everything which may be required, and the consequent difficulty in making accurate estimates of the cost of any projected work, as well as the great cost of even the most trivial repairs or improvements upon this exposed and sparsely settled coast.

473. *Humboldt.*—This station is in good condition. Some small repairs are needed to the interior of the keepers dwelling, but not of sufficient importance to justify the expense of sending mechanics so far. A boat-house, ways, and landing for the boat, and a plank walk leading from the dwelling to the landing are required and will be provided. The boat needs extensive repairs, which will be made. The foundation of this structure appears to be quite secure as sand dunes are forming around it between it and the ocean beach.

BEACONS AND BUOYS.

There are no day (unlighted) beacons in this district.

The buoys in San Diego Harbor, San Francisco Harbor, Sacramento River, at Mare Island Straits, in Suisun Bay, &c., and in Humboldt Bay, are in their proper positions. They were overhauled and repaired this autumn as usual. Spare buoys are kept in order ready to meet losses and some as reliefs.

TENDERS, (STEAM.)

The steam tender Shubrick has been employed as usual on the entire Pacific Coast, in attending to the buoys, delivering supplies and materials to light stations, and transporting the Inspector and Engineer on inspecting tours. This vessel cannot adequately perform all the duties required on this extended coast. The number of aids to navigation have greatly increased since this vessel was sent to the Pacific Coast, and the remoteness and isolation of most of the stations, and the difficulty attending visits to them by land, render it indispensable that they should be frequently visited by the tender. This tender with the assistance of another employed north of the 41st parallel of latitude would be able, with good management and industry, to afford every needful assistance to all the lights and other aids on this distant coast. It is hoped therefore that Congress will see the propriety and necessity for authorizing the estimated amount for another tender.

THIRTEENTH DISTRICT.

In this district, embracing all aids to navigation on the Pacific coast of the United States north of the 41st parallel of latitude, there are—

Light-houses	9
Light vessels	None.
Beacons, (unlighted)	None.
Buoys actually in position	16
Spare buoys to supply losses, &c	16
Tenders, (steam,) employed in the twelfth and thirteenth districts	1
Tenders, (sailing)	None.

The following is a statement showing the operations with the thirteenth district during the past year, the present condition of existing

aids to navigation, the requirements for their improvement, and what additions are necessary to render navigation safe and easy.

375. *Crescent City light-house, Cal.*—The buildings at this station require very extensive and expensive repairs. The floor and rafter timbers are rotten, and although they are at present well supported by props, they must soon be removed and new ones substituted. The roadway having been destroyed by washings, a new one is at present under construction, with a strong bulkhead to support it. The illuminating apparatus and other necessary appliances for exhibiting the light are in good order and condition, and the light properly kept.

Cape Blanco.—The requisite preparations for the works to be erected at this station could not be made until the season was so far advanced as to render inexpedient any attempt to build them before next season. The amount of rain-fall at Cape Blanco is excessive, being equalled at only two other points in the United States, where records have been kept. Consequently any work, after the setting in of the rainy season, could only be prosecuted at very great disadvantage and resulting expense. Meanwhile, the Cape has been cleared of timber, which has had the effect, it is said, to considerably diminish the amount of fog in that locality.

An accurate survey of the light-house grounds has been made, the limits staked out, and the exact site of the tower selected. It was at first thought that a focal plane at a height above the ground of eighteen feet would suffice, but the survey developed the fact that at this height the edges of the bluff would intercept the light, provided the tower were placed at the point selected in the center of the Cape, which should be the case, in view of the fact that the faces of the bluff are gradually wasting away under the action of the sea. The height of the focal plane above the ground will be established at 50 feet, which will obviate the whole difficulty. Having every reason to believe that much money could be saved, if brick could be made at the Cape instead of bringing them from San Francisco, at an enormous expense for transportation, an agreement was made with a person who lived in the vicinity, to furnish two hundred thousand brick, at the light-house site, for $25 per thousand, about one-third the cost of transportation alone from San Francisco. About eighty thousand of these brick, made last fall, were of fair quality, and were accepted and paid for. The second kiln burned this spring, were not of a good enough quality, and have been rejected.

376. *Cape Gregory, (Arago,) Oregon.*—No other repairs have been made, during the past year at this station, than such as the keepers are required to make with the materials supplied to them for that purpose. The light has been well kept, and the illuminating apparatus is in good order and condition.

377. *Cape Hancock, Washington Territory.*—No repairs have been made at this station during the past year, and none are required at this time. The light is properly kept, and the illuminating apparatus and fog-bell are in good condition, though the latter has but little value, owing to the distance at which the navigator wishes to hear it.

378. *Shoal Water Bay, Washington Territory.*—Necessary repairs were in progress at the date of the last report. No repairs have been made during the present year, and the station is in good order and condition. Instructions have been given to have shrubs, which grow well in the sand, planted around and about the bulk head to prevent the sand from being drifted by heavy winds.

379. *Cape Flattery, entrance to the Straits of Fuca.*—No repairs have

been made at this station during the present year. The station received special attention last year, when all necessary repairs were made. A small storehouse and a shed for wood will be built at an early day.

380. *New Dungenness, Straits of Fuca.*—The repairs in progress at this station at the date of the last report have been completed. No expenditure for repairs has been required during the present year.

381. *Smith's, or Blunt's Island, entrance to Puget's Sound.*—No repairs have been made at this station during the past year. The station is in good order and condition and the light properly kept.

382. *Admiralty Head, Puget's Sound.*—Considerable repairs were made at this station last year and which were in progress at the date of the last report. No repairs have been made during the present year. The station is in good order and condition.

383. *Ediz Hook, Puget's Sound.*—The repairs which were in progress at the date of the last report have been completed. No repairs have been made during the present year, and none are needed at this time.

BUOYS.

The buoys in the south channel of the Columbia River, on the bar, to mark the entrance in Cathlamet Bay, and at New Dungenness, have been kept in their positions and carefully attended by the tender.

Spare buoys have been kept in repair and in readiness for use at Astoria, Oregon.

TENDERS.

There is no tender belonging specially to this district. The steam tender Shubrick has been employed in this and the twelfth district in looking after the buoys, transporting and delivering supplies to the different light stations, and in inspecting the lights.

The great increase in the number of aids to navigation in this district within a few years, and the rapidly increasing numbers of vessels of commerce visiting this coast, calling for increased vigilance in the management and care of the aids to navigation, render additional facilities for doing so indispensable. The mouth of the Columbia River and the channels leading from it, are dangerous at all times. The absence of a buoy from its proper position, or one out of position, might be the means of wrecking many vessels; the necessity, therefore, for a suitable vessel to examine the bar and channels after every gale of wind and freshet in the river, has become so apparent to the board that an estimate will be submitted to Congress for an appropriation to build a tender for this district.

All of which is respectfully submitted.

W. B. SHUBRICK, *Chairman.*

THORNTON A. JENKINS, *Naval Secretary.*
O. M. POE, *Engineer Secretary.*

APPENDIX TO SECRETARY'S REPORT.

Returns by award of the United States Court of Claims of proceeds of property seized as captured or abandoned under act of March 12, 1863, paid up to June 30, 1869.

Date.	Name.	Amount.
Aug. 31, 1867	Robert H. McCrosky	$5, 404 05
Aug. 31, 1867	William Markham	3, 602 70
Aug. 31, 1867	John Silvey	14, 050 53
Sept. 28, 1867	John Deighen	2, 886 32
Sept. 28, 1867	Margaret Bond	2, 749 92
Sept. 30, 1867	Samuel G. Courtney	3, 673 49
Sept. 30, 1867	Joseph Purcell	18, 236 05
Sept. 30, 1867	Joshua D. Geddings	1, 180 77
Sept. 30, 1867	Joseph Mertens	3, 673 49
Sept. 30, 1867	Patrick J. Coogan	16, 399 50
Oct. 1, 1867	Patrick Moran	10, 364 49
Oct. 2, 1867	George I. Cunningham	12, 201 23
Oct. 2, 1867	Celestine Eslava	25, 849 27
Oct. 3, 1867	John W. Carmalt	8, 532 83
Jan. 21, 1868	Thomas P. Rubey	1, 210 48
Jan. 21, 1868	Selina Wilkinson	656 00
Jan. 21, 1868	Henry G. Thomas	131 20
Jan. 21, 1868	William T. Oliver	262 40
Jan. 21, 1868	Bartholomew Foley	26, 846 48
Jan. 30, 1868	Benjamin Reils	4, 542 48
Feb. 3, 1868	John H. Graver	11, 676 80
Feb. 4, 1868	Theodore Koester	656 00
Feb. 10, 1868	Helen Aubert	26, 032 60
Mar. 3, 1868	Max S. Meyer	11, 771 12
Apr. 3, 1868	Edward Reynolds	3, 936 00
Apr. 3, 1868	Roderick Byrnes	8, 428 96
Apr. 4, 1868	John H. Bruning	1, 968 00
Apr. 4, 1868	Angelo Smith	393 60
Apr. 8, 1868	Smith Howe	1, 049 60
Apr. 8, 1868	Olivia S. Edmonds	1, 049 60
Apr. 8, 1868	George Shrewsbury	3, 673 60
Apr. 8, 1868	Enoch T. Hancock	4, 198 40
Apr. 8, 1868	Sarah Watts	1, 393 68
Apr. 8, 1868	Thomas Aiken	393 60
Apr. 8, 1868	Rebecca Ficken	6, 953 60
Apr. 8, 1868	Elias Garden	6, 297 00
Apr. 9, 1868	Varina C. Gaither	58, 422 98
Apr. 10, 1868	Ernest Waltjen	2, 886 40
Apr. 10, 1868	John McMahon	1, 049 60
Apr. 10, 1868	Timothy Claffy	4, 329 60
Apr. 11, 1868	Est. of Thomas Igoe	7, 084 80
Apr. 15, 1868	Charles D. Ahrens	1, 836 80
Apr. 15, 1868	Eliza Hillborn	918 40
Apr. 15, 1868	Randolph L. Mott	114, 146 04
Apr. 15, 1868	Paul B. Barringer	32, 573 80
Apr. 15, 1868	James B. McElhose	3, 074 52
Apr. 17, 1868	Jacob Meyer	8, 828 00
Apr. 20, 1868	John and James Lynch	38, 909 16
Apr. 20, 1868	Martha E. Street	1, 901 12
Apr. 20, 1868	Levi C. Wells	4, 683 51
Apr. 21, 1868	Finley Y. Clark	2, 850 82
Apr. 21, 1868	Elias and Morris Brown	9, 181 12
Apr. 21, 1868	Simon Gerstmann	16, 773 20
May 9, 1868	Peter A. Fennerty	1, 458 00
May 21, 1868	Thomas Cole	262 40
May 21, 1868	Joseph F. M. Dereef	262 40
June 15, 1868	John N. Mott	9, 716 49
June 19, 1868	George W. Turner	22, 074 03
June 20, 1868	Lorenzo F. Potter	3, 441 28
June 24, 1868	John A. Hudnall	43, 958 60
July 3, 1868	James Armstrong	6, 688 44
July 3, 1868	James F. Carroll	247 72
July 3, 1868	Henry West	247 72
July 3, 1868	James Rudolph	495 44
July 3, 1868	T. and Kate Kenney	354 16
Aug. 4, 1868	John J. Fain	*1, 077 00
Aug. 12, 1868	Moses Adler	13, 333 09
June 11, 1869	William M. Lowry	*8, 720 86
June 11, 1869	Julius A. Hayden	*50, 581 60
June 14, 1869	Elisha Hunt	*8, 720 00
	Total	733, 414 94

*NOTE.—The amounts marked with an asterisk (*) are also included in the Register's report as paid out of the miscellaneous appropriation for judgments of the Court of Claims. The error arose from an oversight, and will be corrected in the next fiscal year.

INDEX.

II. REPORTS OF TREASURY OFFICERS: