



A BRIEF STATEMENT

OF

THE TRANSACTIONS AND ACCOUNTS

OF

QR. M. GEN. JAMES THOMAS,

*Attached to the Army on the Niagara frontier, in the
year 1812-13.*

THE late accountant of the war department, having, by means which this statement will point out, sought to injure my character as a public officer and a man of probity; I owe it to myself, to the public, and to the army with which I served, to give a concise statement of facts, with evidence to shew the real character of the transactions, and the true state of my accounts with the public.

As the only solicitude which I feel on this occasion, is that which arises out of a desire to remove the false representations which have been made against myself, I feel no desire to resort to the crimination of others. My own justification does not require it. That being accomplished, whoever is desirous of judging of the conduct of those who have been concerned in the attempt to do me wrong, will find sufficient matter in the elucidation which I shall give the case.

A principal cause of the failure of the campaign on the Niagara frontier in 1812, was the deficiency of subsistence for the troops. In consequence of this deficiency, the quarter master general attached to that division of the army, was ordered to provide supplies, it being the special duty of the quarter master's department so to do in all such cases, when called upon by competent authority.

Two orders were issued by the commanding general to the quarter master general, which were promptly and effectually obeyed. Provisions were obtained, and the troops relieved, when pressed by wants of every kind.

The accounts of the quarter master general in these transactions, were regularly presented and settled at the accountant's office up to the 7th day of June, 1813 ; but were subsequently arrested under various pretences, and defaced by means of a more ignominious character.

It was not until after the first settlement, attempts were made to question the necessity and propriety of the transaction on the part of the quarter master general.

The prices of purchase have been held forth as exorbitant.

Imputations of collusion with purchasing agents have been insinuated.

The documents presented have been mutilated, and some suppressed, in their progress through the accounting office, to give color of crimination against the quarter master general.

And a member of congress addressed himself by letter in these words to one of his constituents, on the 21st of March, 1814, from the City of Washington:—"I am informed by the accountant of the war department, that colonel Thomas has made his escape with from two to three hundred thousand dollars of the public money ; a report from that department on the subject is now before this house."

A very simple statement of facts, and each illustrated by authentic documents, will shew the foundations upon which all these allegations and insinuations stand.

1. It will be shewn that the army to which colonel Thomas was the quarter master general, was in a state bordering upon starvation.
2. That it was incumbent on the commanding general to provide by the medium of the quarter master general, when the means of subsistence by the contractor failed.
3. That the competent authority did order the quarter master general to purchase supplies, and that he purchased conformably to that command.
4. That the purchases made did not exceed the market prices at the time of purchase.
5. And that the agents of the army contractor, by entering into competition at the moment he was purchasing, enhanced the market price.

When the evidence on these points shall be examined, there will remain only to notice the mutilations of accounts, which will close the statement.

The exceptions to the propriety of the transaction on the part of the quarter master general, are answered by the con-

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stant practice of the army, and even of detachments, and by the express terms of the contracts with the contractors for the army.

The condition of the army at that time, as relates to its supplies on that frontier before the orders of general Smyth and col. Moses Porter to supply the default of the contractor, will be shewn in the documents annexed ;— the state of the roads and the markets in the country at the time the order was executed, as also the manner in which it was executed ; and the imperious necessity of the most prompt and vigorous execution of the same, not only to supply deficiencies, but to keep the army from actual starvation, will be made manifest in these documents—to military men it would not need to be observed, that they have for their government the rules and articles of war—that the execution of *all orders* come within the obligations of their duty, and that they are at all times, *when required*, to be executed with promptitude.

The certificates annexed numbered No. 1 to No. 12, are from officers of the army who served on the campaign ; they go to shew the repeated deficiency of the contractor in the supplies to the army, and in many instances the total neglect to furnish them.

The papers from A to G will shew the manner in which the order was executed, and are as follows :

A, is a letter and request from quarter master general Thomas to M. T. Simpson to furnish immediately for the public service two or three hundred barrels of flour on the order of general Smyth, without stipulating any price for that quantity ; and also in the same letter a request to know on what terms he would furnish the residue required by the order to be delivered at Caledonia and Batavia.

B, a letter of M. T. Simpson, bearing date of Dec. 28, 1812, but misdated, as the same was received at Buffalo on the 29th day of Nov. the same year : this letter advises, that agreeably to the quarter master general's request he will be able to furnish from 200 to 300 barrels of flour, and that the price will be from 10 to 11 dollars per barrel ; but that it will however depend on the transportation ; and also assures that he will soon advise the quarter master general of the prices on which he will furnish.

C, another letter of the 4th Dec. 1812, wherein he states that the army contractors have lately bid up the price of wheat 50 cents on the bushel, and had actually given at Canandaigua from 1 dollar to 1 doll. 25 cts. above the usual price ; and that, considering the bad roads and high rate of

A G G

transportation, he could not furnish the article for less than 13 dollars at Caledonia, and 14 dollars at Batavia, exclusive of 2 1-2 per cent. commission.

D, is the letter of the quarter master general to him of the 6th Dec. 1812, in answer to his of the 4th, wherein the quarter master general bargains and agrees to pay him the prices he asked.

E, is his letter of the 7th Dec. 1812, acknowledging the receipt of that of the quarter master general of the 6th, in which he agrees to furnish the quantity of flour required, and states that the contractors of the army have offered 8 dollars per 100lb. of flour delivered at Black Rock.

F, is his letter of the 11th Dec. 1812, in which he complains of the difficulties he has to encounter, says that some of the flour costs him \$15 50 per barrel, that small waggons won't answer the purpose of transportation to the depot, and that he will have to buy large Pennsylvania waggons, and requests the favor of the loan of a public horse or two, which (if furnished) he engages to keep at his own expense.

G, is the deposition of Louis Devotion, which verifies the bargain with M. T. Simpson, together with the after arrangement of the quarter master general with him; with an opinion and reasons for having availed himself of circumstances to desire, and in a degree to compel Mr. Simpson to relinquish a part of the bargain made with him for furnishing the flour under the general's order; and also his knowledge of the quarter master general having hired sundry teams of Philip or Daniel Mowry for the transportation of flour from the Genessee country at the rate of four dollars per day and find them.

The certificates and letters from H to R, are from merchants and gentlemen of respectability in the Genessee country; they go to show the state of the markets, the condition of the roads, the great difficulty of obtaining supplies at any rate, and that the contractor bid up the price of wheat on the 2d day of December, 1812, 50 per cent.

H, is the certificate of Ebenezer Hale merchant of Canandaigua, he states that the price of wheat on the 28th of Nov. was one dollar per bushel—that at or about the 2d day of Dec. 1812, the agents of Augustus Porter the contractor, put in circulation a handbill, offering one dollar and fifty cents per bushel for that article, which was the first notice he had of the rise, and that at or about that time he sold a quantity of wheat to the said agents for two dollars per bushel.

I, is the certificate of James K. Gurnsey, esq. merchant of Lima, he states the price of flour to be at that place, (which is 32 miles east of Batavia) to be from about the 1st to the 16th of Dec. 1812—ten dollars per barrel—that the price of transportation to Batavia was exceedingly high, that the contractor, at or about the 2d of Dec. same year, bid up the price of wheat to one dollar and fifty cents per bushel, which was the first he knew of its rise—and that he transported from the 11th of Nov. to the 18th Dec. same year, a quantity of provisions (for capt. Leonard, assistant D. Q. M.) from Lima to Fort Niagara, at 3 dollars per cwt. and that he could not have transported the same on the Buffalo road at that price.

K, is the certificate of P. C. Wells, who says in Dec. 1812, he was conversant with prices of transportation from Canandaigua to Buffalo, and that nine dollars per barrel was common for the carriage of whiskey.

L, is a letter from Heman Norton, esq. a partner in the house of Norton, Beach and Co. East Bloomfield, and in the house of Norton and Cole, of Canandaigua; he says that on the first day of Dec. 1812, the house of Norton, Beach and Co. sold to M. T. Simpson a quantity of flour, and that on the 2d day of said month he called on the contractors' agents at Canandaigua to learn the prices they were giving for wheat (having on that day been informed that they had raised the price) who said that they on that day had raised the price, and had offered one dollar and fifty cents per bushel, which was 50 per cent more than they or the contractor himself had been giving previous to that time for that article:—that the state of the roads was uncommonly bad, and transportation difficult to be procured:—that the prevailing opinion of the merchants was that the article of flour would be high during the season, and that there was a scarcity of wheat in the country, that from the 1st to the 16th of Dec. wheat was sold to the contractor, or his agents at Canandaigua, in considerable quantities at two dollars per bushel, and that unusually high prices were that season paid for transportation of flour to Buffalo, he also states that he sold 750 barrels of flour to M. T. Simpson, at \$10 and \$10 50 cents, and that the greater part of which the house of Norton, Beach and Co. transported for him (Simpson) to Batavia, at 3 dollars 25 cents, 2 75, and 2 50, per barrel; and 14 dollars per barrel for flour delivered at Batavia was at that time at as low a rate as could have been contracted for.

M, is the certificate of John Wilson, esq. late sheriff of Steuben county, in the state of New York—he states that M. T. Simpson early in Dec. 1812, applied to him (Wilson) by letter to furnish him with a quantity of flour, and that he (Simpson) had engaged to supply the army commanded by brig. gen. Smyth, with 3500 barrels of flour—that some short time after, he (Wilson) contracted to furnish him (Simpson) with four hundred barrels of flour, a part deliverable at Caledonia, and a part at Batavia, at 11 dollars 87 cents per barrel, that about this time the contractor's agents spread their hand bills over the country offering unusually high prices for wheat, and 8 dollars per hundred for flour, delivered at Black Rock, from the 2d to the 16th of Dec. and that in Ontario county, before he (Wilson) had furnished all the flour he had bargained to deliver, he met Simpson who complained that the quarter master gen. Thomas, had stated that the public interest made it necessary to reduce the quantity he at first agreed for (3500 bbls.) to two thousand barrels, and that he Simpson had already purchased and contracted for much more than that quantity; and that he wished him (Wilson) to forward no more than the parcels already delivered, and also that Simpson allowed him a considerable gratuity for dropping a part of his contract;—that the roads from the 1st to the 18th of Dec. were excessively bad, and that transportation could not be effected from Canandaigua, or Bath, or Danville, to Batavia, for less than five dollars per barrel, and obtained with great difficulty, and also states decidedly as his opinion, that no person, or mercantile house in that country would have contracted to furnish any *large* quantity of flour at Caledonia or Batavia at *any price*, but that contracts could have been had for small quantities deliverable at the above places, for from 12 dollars 50 cents to 14 50 per barrel—for it was very doubtful whether the country contained the quantity of wheat then known to be in demand, and this he particularly states as a fact; that he had much in his power to judge of, from the circumstance of having been many years the sheriff of the county, and conversant with many men of intelligence in the adjoining counties;—and moreover the roads were nearly impracticable, and doubtful whether or when the season would improve them.

O, is the certificate of captain Leonard, an assistant D. Q. M. stationed at Fort Niagara; he states that he was ordered in November, 1812, to supply the garrison of Fort Niagara with provisions, on account of the default of the

contractor; he states the urgent necessity of immediate supplies for the relief of the troops at that station; that he found great difficulty in executing his orders; that he had to pay in Genesee county, 32 miles east of Batavia, large and unusual prices for flour, and that such was the markets and state of the roads, that it was impossible to effect any purchases without paying large and extravagant prices.

P, is the certificate of James K. Gurnsey, Esq. merchant, of Lima, in Genesee county; he states that in December, 1812, he was of opinion that there was not in that country a sufficient quantity of wheat to supply the demand that would be occasioned by the army on the Niagara frontier; and that this opinion was general; and that in December, or January, 1813, he received a verbal proposition from M. T. Simpson, for three hundred barrels of flour, or any less quantity, to be delivered by a given time; and that about the time for the delivery of the flour, Simpson called on him, and on being informed by him (Gurnsey) that he had some more flour for him (Simpson,) Simpson observed that he could not, without inconvenience and probable loss to himself, receive any more, as he (Simpson) had already procured the whole quantity which he supposed would be received of him by the government, and requested to be released from taking any more.

R, is a letter from Heman Norton, Esq. of East Bloomfield; he states that on or about the 17th of December, 1812, at the request of M. T. Simpson, he met him at Caledonia, when Simpson told him that the quarter master general (Thomas) had reduced the quantity of flour first agreed for to 2000 barrels, and that public interest required he should do so, and that he (Simpson) endeavored to prevail on him (Norton) to reduce the contract made with Norton, Beach & Co. (a house to which he belongs) having, as he (Simpson) stated, made contracts and purchases for several hundred barrels more than the two thousand, and that he (Simpson) feared that very considerable inconvenience would result to him from this excess of flour, and also that he is witness to Simpson's speaking with others with whom he had contracted, and desiring them to furnish no more than the quantities already delivered.

S, is the copy of a letter from N. Allen, contractor's agent, to Norton, Beach & Co. which shews the price of transportation from the Genesee river to Buffalo, as early in the season as the 29th of September, 1813, to be \$7 50 for pork or whiskey, and \$5 for flour.

The document marked T. is accompanied by a copy of the order of the brigadier general commanding the army at Buffalo, and it may not be improper to refer to the note affixed to the order by way of postscript, "*you are not to hesitate about price,*" indicating at once the pressure of necessity in the army, and depriving the qr. master general of any discretion, in the purchase, if any could have been resorted to.

Upon the authority for the execution of this duty, it is presumed that the order of brig. gen. Smyth and col. Porter left me no choice between executing the order by the best means in my power, or violating my duty and exposing myself to merited punishment.

On the prices and the state of the market, the documents are so explicit as to render no other remarks necessary.

It remains to view the transactions of the accounting office of the war department in relation to my accounts.

The document marked T. is a duplicate of the original account, with the order of the general to purchase and the vouchers 640, 641, 642, sealed thereto, which composed a part of the account, as originally rendered by me to the U. S. and which shows the various prices paid for the flour; also the prices paid to individuals who transported a part of it from Caledonia and the Genessee river to Buffalo: the note prefixed to 640, shews also what part of the flour was transported by the public teams from the Genessee country and Batavia to Buffalo, making in the whole deposited at Buffalo 2205 barrels, of which 1435 were transported by the public teams, and 770 by private teams:—This is an exact copy of the original account and papers as attached thereto by seal, which I rendered to William Simmons, the accountant of the war department; and which was *examined, allowed, and settled* by him on the 7th June 1813, as per his official statement and balance of accounts then rendered to me.

The document marked V, is a paper belonging to another account. The papers 641 and 642, were torn off, from the paper 640 of T—in a mutilated condition, the seal torn from its original vouchers, together with its statement and explanatory note; and to 640 was attached another voucher, 643 V. which voucher has no connection or relation to that transaction or account; but appears to have been there placed to cover the mark of the original seal, and to form the pretext for disputing the account, which he has since denied having ever settled; but which settlement I shall shew This forged and muti-

lated document he sent to the comptroller of the treasury department, on my appeal; reporting officially thereon that this mutilated account with the irrelative voucher, was my accounts as originally rendered at his office!

During the examination at the office of the comptroller, this mutilation and forgery of the account was discovered— Whereupon I immediately entered *my protest* against any decision being made *thereupon* by the comptroller, and praying permission at the same time to state my accounts anew on duplicates, all of which may be seen, with my reasons at large, in the following protest and letter, marked X and Y, all which have been received, and permission was granted by the comptroller.

The subjoined letter No. 14, from Robert Allison, esq. counsellor at law, will shew the manner in which Mr. Simpson was then recommended to me; and the communication to the secretary of war, No. 15, from sundry representatives in congress, *three* of which were on the campaign under the command of general Smyth, will also show the high estimation they entertain of Mr. Simpson; and proves unequivocally that the person with whom I contracted, was of fair character, and abundantly competent to fulfil any contract, bargain, or agreement, that he would enter into.

From the foregoing documentary summary of facts, it will be seen that the army contractor on the Niagara frontier, in 1812, was not only at all times greatly deficient in his supplies to the army, but that at divers times the troops were not only totally destitute but actually in a starving condition; that during the campaign and under such alarming circumstances, the commanding general ordered purchases to be made to supply the default and neglect of the contractor to comply with the provisions of his contract; throwing additional duties on the quarter master, with the laborious and painful responsibility of supplying in an interior country, under the most embarrassed circumstances, the army at so late a season of the year; beside his immediate and ordinary duties as quarter master general, he being called upon and commanded (without previous advice or arrangement) to assume the duties of a commissary of purchases, and to supply the default of the contractor, in this twofold capacity of quarter master general and commissary of purchases; already burthened and embarrassed with the most important duties of the former, he entered on the duties of the latter at this important and critical season of the year, and contracted in the most prompt and effective manner

possible, thereby ensuring the most speedy supplies for the relief of the army, and for a vigorous and successful prosecution of the campaign. The state of the markets, with the opinions of the merchants at that time, clearly shew, that the contract made by the quarter master general with Simpson, was at as low a rate as could have been made with any other person or persons in the country, and that it did not exceed a fair market price : and also that in one instance a considerable quantity of the flour cost more than he received, and that for more than one third (750 barrels) of the whole quantity delivered to the public, it does appear by the letter of Heman Norton esq. that much of the same cost said Simpson \$13 75 ; which was within 25 cents per barrel of the price paid him by the public ; and that most of the residue of the article except a few small parcels occasionally picked up in the immediate neighborhood of the deposit, must have cost him (Simpson) taking the necessary transportation on the same to the place of delivery from \$10 to \$11 87 per barrel—that the contract with Simpson was fair, reasonable and honorable, not exceeding the market price for that quantity.

A few general observations are all that I deem necessary to close this statement. From the ultimate course pursued in relation to my engagements on behalf of the public with Mr. Simpson, it will be seen, that although I had according to my orders made engagements with him for about 3500 barrels, as the emergency appeared to demand ; yet as soon as I saw any prospect of obtaining supplies at a lower rate, I reduced my engagements with Mr. Simpson to about 2000 barrels ; had there been any collusion between Mr. Simpson and myself, he might have adhered to his engagement, and I should have been bound by it ; but the public interests were I believe respected by Mr. Simpson as well as myself ; altho' I have no doubt that he suffered some loss by my success in prevailing on him to reduce the amount agreed upon. By this arrangement the public was saved from an expenditure of above \$ 20,000.

From the letter written by Mr. Winter, a member of congress, before referred to, page 2, it will be perceived that the accountant of the war department must have been actuated by some diabolical purpose or motive ; and the contradiction between his allegations to a member of congress and his exceptions to my accounts, only serve to shew it more distinctly ; for the accountant takes exceptions to my vouchers to the amount of about ninety thousand dollars on

the ground that they are fraudulent—and declares me indebted to the U. States for that sum—while to a member of congress he declares I am a defaulter and fugitive for \$200,000.

The mutilation of my accounts rests in one of the two offices—on discovery of which a protest was made to the comptroller, against any further procedure, in order that those concerned in the mutilation might be discovered.

The accountant by this forgery in effect, becomes a party interested, and has given testimony *exparte* in his own case, while the documents thus mutilated, are the only grounds of the charge of fraud against me.

I consider my accounts as virtually decided in the office of the accountant, who, being concerned in this mutilation could not be believed capable of an impartial decision in the final adjustment ; I consider it the duty of all public officers to guard against any imposition on the public ; an investigation alone before the proper triunal, will discover the fraud, and of giving the proper exposition of it to the department of war.

The reports which have officially and otherwise been put in circulation prejudicial to my character, I am bound to prove false, and at the same time discover the source and extent of the mutilated accounts.

The documents which are annexed will speak for themselves.

APPENDIX.

EVIDENCE OF THE NECESSITOUS SITUATION OF THE ARMY.

(No. 1.)

I, JACOB MILLER, merchant, of Huntingdon, Pennsylvania, do certify that I served as an officer in the Huntingdon United States volunteers, on the Niagara frontier, in the autumn of 1812—the army commanded by brigadier general Alexander Smyth. That from my own knowledge, the volunteers were much in want of supplies, and complaints were general as to the want of provisions and necessaries for the campaign—that during the time I remained there, viz. from the 2d day of October to the 11th day of December, full rations could not be procured for the company to which I belonged—a part only of the small rations (or component parts of rations) were sometimes issued, and other parts never. No due bills were given for the retained parts of rations, nor any other thing in lieu thereof.

JACOB MILLER.

13th Jan. 1815.

(No. 2.)

I, ROBERT ALLISON, of Huntingdon, Penn'a. do certify, that in the autumn of 1812 I commanded a company of U. S. volunteers on the Niagara frontier, the army being under the command of brigadier gen. Smyth: that so far as my knowledge extended, the army was frequently much in want of supplies, and particularly during the latter end of November and beginning of December. Complaints were general as to the want of necessaries to carry on the campaign—that during the time I remained there, viz. from the 2d of October till the 7th of December, with all my exertions, I never was able to procure full rations for the men of my company. Small parts of rations were not issued.

R. ALLISON.

13th Jan. 1815.

(No. 3.)

I, MOSES CANAN, of Huntingdon county, Pennsylvania, do certify, that I commanded a company of Pennsylvania volunteers, of general Tannehill's brigade, on the Niagara

frontier, in the autumn of 1812; that during that time I remained at Buffalo, from the 18th of November to the 11th of December; much irregularity prevailed in the issuing of rations and other necessary supplies for the brigade; that frequently, to my knowledge, several of the component parts of the rations were not issued to my company; the kidney tallow of the beef, the only substitute in the power of the soldiers for lard or butter, with which to cook their meat, was carefully cut off before the delivery of the beef, the soldiers were much dissatisfied; and in my opinion the above circumstances, together with an idea which generally prevailed in camp, that the flour was nearly exhausted, and a supply not likely soon to arrive, contributed much to bring on the disgraceful scene of desertion which took place in the beginning of December.

M. CANAN.

January 14, 1815.

(No. 4.)

I hereby certify, that I commanded a company of the 12th regiment, in the year 1812: that said regiment joined the army under the command of brigadier general Smyth, encamped near Buffalo, on the first or second day of October, in the above mentioned year: that in the said month of October, in November, and part of December, the supplies of provision were frequently deficient. Given under my hand at New York, this 22d day of December, 1814.

WILLOUGHBY MORGAN,
Major 12th regt. U. S. Infantry.

(No. 5.)

I certify, that I commanded a company in 12th regiment infantry, at and near Buffalo, in the winter of 1812 and 1813, and under the command of gen. Smyth, and that during that time the troops were irregularly and badly provided for, with provisions, and some days not receiving any. New York, Dec. 22d, 1814.

THO. SANGSTER,
Capt. 12th Infantry.

(No. 6.)

I certify, that I commanded a detachment of artillery, stationed at Black Rock, on the Niagara frontier, during the fall and winter of 1812, and that the rations furnished

by the contractor were frequently deficient in quantity and quality.

N. TOWSON, *Captain Artillery,*
Lieut. Col. by brevet.

New York, Dec. 23, 1814.

(No. 7.)

I hereby certify, that I commanded a company in the 5th regt. of infantry in the fall and winter of eighteen hundred twelve, then stationed in the neighborhood of Buffalo, New York: that during said fall and winter, the troops were very frequently without provisions. Given under my hand this 20th day of December, 1814.

JAMES DORMAN,
Capt. 5th Inf.

New York, Dec. 20, 1814.

(No. 8.)

Troy, (N. Y.) Jan. 20th, 1815.

I certify, that I was lieutenant and quarter master of the regiment of light artillery serving on the Niagara frontier in the autumn and winter of 1812 and 13—that the supply of rations to the troops, on the part of the army contractor, was often deficient, and generally so in the small parts of the rations, particularly in the month of October, at Lewiston, and November and December, at Buffalo and at Fort Niagara.

JNO. R. BELL,
Insp. Gen. U. S. A.

(No. 9.)

Troy, January 21, 1815.

I certify, that in the fall and winter of 1812, I was first lieutenant 12th infantry, and quarter master to the consolidated 12th and 20th regiments of infantry, serving on the Niagara frontier, and during the months of October, November, and December, there were frequent deficiencies on the part of the contractor in the supplies for the army; the deficiency consisted in the articles of flour, whiskey, soap, candles, and vinegar.

JNO. G. CAMP,
D. Q. M. Gen. U. S. army.

(No. 10.)

I certify, that I was garrison adjutant of Fort Niagara during the campaign of 1812, and that at the time of the attack on Queenstown, in October of that year, before and after the battle, there was a general complaint made by the troops of the scarcity of provisions, and of their not receiving complete rations at any time ; at Lewiston, on the 14th of October, and for several days after, we had neither bread or meat, and that many of the troops lived on corn and pumpkins plundered from the adjoining fields ; Fort Niagara in October and November were frequently with less than a week's supply of meat and bread, and at no time a complete ration, until the purchases were ordered by gen. Smyth, and that the country adjoining the Niagara frontier, is a full and plentiful country of provisions, and that the roads at that season generally are good ; but late in the fall and until the sleighing sets in they are bad, being a low and swampy country.

JOS. H. REES,
Capt. U. S. Ordnance.

Dec. 13th, 1814.

(No. 11.)

I hereby certify, that I was lieutenant colonel of 14th regiment U. S. infantry, in the autumn of 1812, which regiment composed part of a brigade under the command of general Smyth, and stationed on the Niagara frontier ; that in the month of October, beef was issued to the men of the 14th regiment, which was so bad, that colonel Winder, the commanding officer of the regiment, rejected it, and ordered the regimental quarter master to purchase good beef, for which colonel Winder paid fifty dollars out of his private funds. And further, that about the close of November, 1812, the men were not only extremely irregularly furnished with provisions, but that in more than one instance they were for a whole day without any, and frequently many days without any of the small parts of rations. And when the army were about invading Canada, I believe there were not more than thirty and odd barrels of flour, and some beef or pork on hand ; and that in consequence of which some of the commanding officers of regiments were extremely averse to the intended invasion, fearing that the total want of provisions would immediately compel the

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 army to retrograde, and prevent a permanent foothold, in case of a successful landing. And further, that in the winter of 1812-13, bad provisions was frequently forced on the men by the contractor's agent, saying that he was compelled to issue such as the contractor furnished him with, and that they must take that or none; that in one instance a survey was had by this agent and myself, and the beef condemned; which beef was, almost immediately after condemnation, issued to a serjeant for captain Rowson's company; and I believe that many small parts of rations are yet due to the men of the 14th regiment, from 1812 to 13.

Given at New York, 21st Dec. 1814.

C. G. BOERSTLER,
Colonel 14th regt. U. S. Infantry.

—
(No. 12.)

I certify, that in the autumn of 1812—I was employed by the contractor's agent, to issue provisions to the garrison of Fort Niagara for the months of October and November; that during these months, the supplies were deficient—and that in the month of November, the troops were at several different periods, without bread; for two or three days at a time; and particularly at or about the time gen. Smyth ordered the purchase and deposit of provisions at that station, there was nothing but beef to issue to the troops.

OLIVER BANGS.

Albany, Jan. 20th, 1815.

Papers from A to G, shewing the orders of the general, and the manner in which his order was executed.

A.

(COPY.)

Head Qrs. Camp near Buffalo, Nov. 22, 1812.

SIR—You will proceed to purchase immediately and deposit at or near Buffalo, flour for 5000 troops for two months, besides the current issues. Yours, &c.

ALEX. SMYTH,
Brig. gen. comd'g.

Capt. J. THOMAS, D'y. qr. master.

Buffalo, Nov. 25, 1812.

SIR—The above is the copy of an order from gen. Smyth, authorising me to purchase 3500 barrels of flour for the army on this frontier.

I wish you to furnish me with 2 or 300 barrels immediately, and for which I will send teams into the Genesee country; and let me know as soon as possible on what terms you will engage to furnish me with the remaining part required by the order, (and of the first quality) to be delivered at Caledonia and Batavia.

Your drafts on me will be honored at sight for such quantity as you may forward.

If any there should be, who would take my drafts on Albany, I should prefer to pay in that way.

Your ob't serv't.

JAMES THOMAS,
D. Q. M.

Mr. MICHAEL SIMPSON.

B.

Gansons, 28th Dec. 1812.

SIR—I have already advised you of the probable prices of wheat and flour in this part of the country, much of which is grown and of course the prices vary—the badness of the roads and consequent difficulty of transportation will exceed your expectations—I shall be able to furnish you

immediately from 200 to 250 bbls. the price of which I think will not exceed from 10 to 11 dollars, it will however depend on the transportation—your instructions to me were to purchase of the first quality, which I find will give me great labor, and if I may judge from the management of the people (as reported to be) with the contractor or his agents, in some instances I may be deceived in the quality—by Mowry I think I shall be able to advise you of the prices at which I can furnish you

In haste, but very respectfully your most obt. servant,
MICH'L T. SIMPSON.

Col. JAMES THOMAS,
Asst. Qr. M. Gen. Armies of America, Buffalo.

(*Rd. Nov. 29.*)

—
C.

Avon, 1812.

SIR—The large proportion of the wheat of the last harvest having much grown and injured, and the contractor's agents having lately bid up the price 50 cents on the bushel, in hand bills distributed over the country, and at Canandaigua have given from \$ 1 to \$ 1 25 above the usual price, will make it very difficult for me to procure the quantity of flour you desire me to purchase for the army, of good quality; and moreover, from the extreme badness of the roads, and of course high prices of transportation, which have been increased by the contractors beyond any thing heretofore known in this country, will place it out of my power to furnish the article as soon as you require it short of \$14, delivered at Batavia, and 13 at Caledonia, exclusive of 2 1-2 per cent. commission, and to be paid immediately. I hasten you this by Mr. Mowry, will expect your answer immediately, and request you will forward me two thousand dollars on account of the quantity already procured.

In great haste, but very respectfully,
Your most ob't serv't.

MICH'L T. SIMPSON.

Dec. 4, 1812.

Col. JAMES THOMAS,
Asst. qr. mr. gen. U. S. armies, Buffalo.

D.

(COPY.)

Buffalo, Dec. 6, 1812.

SIR—Your letter of the 4th inst. is received, advising of the sudden rise of wheat in the market, by the contractors bidding it up, together with your offer to comply with the residue of the order at thirteen dollars per barrel, deliverable at Caledonia, and fourteen dollars at Batavia, with an addition to these prices of 2 1-2 per cwt.; the market and state of the roads exceed my expectations, but the state of the army and the pressing necessity of the execution of the order compels me to say that I will meet your proposition and pay the prices—though the general's order to me is positive and pressing, and to be executed without regard to price—but still in this quantity *more particularly* I will expect that the article to be furnished will be of the first quality—please send me your acknowledgment.

In haste, your obt. servant,

JAMES THOMAS, D. Q. M.

Mr. M. T. SIMPSON, at or near Genesee river.

E.

Genesee River, Dec. 7th, evn'g. 1812.

SIR—I hasten to acknowledge the receipt of your letter of the 6th, in reply to mine of the 4th, containing the terms on which I will furnish the balance of the 3500 bbls. of flour for the army, agreeing to allow me those prices, viz. \$14 for the portion delivered at Batavia, and \$13 for what may be delivered at Caledonia, with 2 1-2 per cent. to cover expenses and extraordinary exertions. If I live I will complete my engagement promptly, and to your satisfaction.

Those prices seem to have exceeded your expectations; but when you consider the nearly impassable state of the roads, the number of mills I must necessarily engage, the scarcity of them, and so widely distant in a new country, the grain in stacks, farmers unwilling to open them during the unsettled weather of December, much of it grown and bad, and good only to be received; millers may cheat me, and you may give me much trouble; my engagement is a prodigious one: and moreover, the contractor's hand-mills went out on the 2d, offering \$8 per 100lb. of flour delivered at Black Rock till the 16th, and his agents riding and trying to outbid me every where. Had his exertions been so prompt

in September and October the army would not be starving and flying home.

The country waggons are too small, can do little in the deep roads ; the teamsters ask monstrous prices for carriage, some talk of five, six, eight, and some eleven dollars per bbl. to go through from Canandaigua—fear I shall have to buy some large Pennsylvania waggons to forward in season ; nothing shall be wanting on my part—hope you will include the loads sent by Mowry on the terms above, and by all means do not disappoint me, in paying, when the flour is ready and delivered, as I expect no favors in this strange country.

I pray you will present my compliments to capt. Allison, and desire he will send my sword and baggage to your quarters. A lame horse left here by an express officer ; will have him restored and kept at my expense, if you will permit me to ride him to relieve mine occasionally.

With respect, in haste yours,

MICH'L. T. SIMPSON.

Capt. J. THOMAS, Asst. qr. mr. gen.

F.

Lima, Dec. 12th, 1812.

SIR—The immense distance of my rides to watch 14 setts of mills, prevent impositions and press the millers and farmers to work day and night, and hurry the coopers, has nearly done my horse out. I am out on horseback 18 out of 24 hours. Pray can you not order a couple of horses (as the public horses are now idle) to my care—I will keep them well, ride them with my own alternately—they shall be no expence to the public, and will return them safe to your order.

I am forcing success—exerting every means—could do better if I were in cash—must beg you to forward me 3000 dollars on account of between 3 and 400 bbls. delivering at Batavia now—am about buying Pennsylvania teams—the small country teams do nothing in those roads—some ask and say they have received eight dollars for carriage from Candockway for the agents—they stick and are breaking every where.

In great haste, yours respectfully,

MICH'L. T. SIMPSON.

Capt. THOMAS.

P. S. Mr. Norton of whom I bought 750 bbls. has two mills going day and night, and to aid me in the emergency, has borrowed 150 bbls. from Mr. Dox, at Geneva, from a depot of contractor Anderson's—but for this 5 dollars transportation is paid to Batavia, to be prepared for the heavy teams—must make up on some other what I lose on this—cost \$10 50-100ths. and 5 transportation—15 50-100ths.—but save myself on others and in hope of sleighing. Mr. Moore waiting.

M. T. S.

G.

I do hereby certify, that in the autumn and winter of 1812, I occasionally wrote in the office, at Buffalo, of James Thomas, then a deputy quarter master of the United States army, on the Niagara frontier.

That I was with him in the month of November and part of December, 1812; that I was knowing to his purchasing a quantity of flour of Michael T. Simpson, to be delivered at Caledonia and Batavia, and that he was to pay said Simpson thirteen dollars per barrel for such parcels as should be deposited at Caledonia, and fourteen dollars per barrel for such as should be deposited at Batavia, and two and an half per cent commission on the same.

That in the month of December, 1812, colonel Thomas employed me to go to Albany to general Morgan Lewis, the quarter master general of the American army, for money to pay for the flour, and for the use of the quarter master general's department; and at that time requested me to state verbally, and particularly, to general Lewis, the extreme difficulty he was under for the want of funds.

That the state of the roads was so bad, that it was with great difficulty that he could at any rate provide supplies for the department.

That the sum of money which he was obliged to disburse for flour under the order of general Smyth, would be of itself considerable, in consequence of the high prices he had to pay for that article, and that he could not sell his drafts on Albany in the country to pay for it.

That I was absent from Buffalo till about the middle of January, 1813, when I returned with some money from general Lewis to colonel Thomas, at which time colonel Thomas told me he had managed with Simpson to get rid of a part of the bargain he had made with him for the flour, and that he

should not have but about two thousand barrels of him, and should not want so much money as he thought he should ; that Simpson was loth to relinquish any part of the bargain, but that he had pushed or pressed him a little on the quality of the article, and then varied some things, and had extended the time some, which would accommodate him a little ; observing at the same time, that he was sensible he was not authorised in not executing the order of general Smyth to the full extent of three thousand five hundred barrels ; that in a military point of view he would be censurable ; but he thought the public interest would be benefited, and that he had ventured to take the responsibility on himself, and trusted the government would justify him, for if the article should be wanted to the full extent of the order, as the roads became better he could get the residue at a cheaper rate

Also, that I was knowing to colonel Thomas' employing, in the months of November and December, 1812, a number of teams of Philip or David Mowry, to transport flour from the Genesee country to Buffalo, and that he agreed to pay for the same at the rate of four dollars per day and find them.

Given at Boston, Dec. 27, 1814.

LOUIS DEVOTION.

Suffolk, ss.

Boston, January 30, 1815.

Then LOUIS DEVOTION made oath to the truth of the foregoing deposition by him subscribed, before me.

STEPHEN GORHAM,
Justice of Peace.

Residence of the state of the markets, &c.

H.

Dec. 20, 1814.

I certify, that on the 28th day of Nov. 1812, at my store in Canandaigua the price of wheat was one dollar per bushel—that on or about the 2d day Dec. of the same year, Underhill & Seymour, agents of Augustus Porter, put in circulation a hand bill, offering to pay at their store in the same place, one dollar and fifty cents per bushel for wheat, which was the first notice I had of the price of wheat having been more than one dollar per bushel: that I immediately thereafter offered one dollar and ~~thirty~~ ^{thirty}-five cents, upon which they offered two dollars; and I sold them somewhat at the price of two dollars per bushel.

EBENEZER HALE.

I.

I hereby certify, that, so far as I know, the price of flour from about the first to the sixteenth of December, in the year eighteen hundred and twelve, was ten dollars per barrel; that I was repeatedly informed that others sold at that price, and that I sold several parcels at that price myself, for cash in hand. That the price of transportation per barrel of flour from this neighbourhood to Batavia, previous to the roads being sufficiently frozen to bear teams, say from the eleventh of November to the eighteenth of December, in that year, was exceedingly high, as the transportation was almost impracticable; and that several persons who undertook to transport flour for me during that period, left it short of Batavia, and asserted that they could carry it no further; and that on or about the second day of December, in that year, I was informed by Daniel Sines, who had the care of Zebulon Norton's mill, that he had money put into his hands to buy wheat for Augustus Porter, esqr. at one dollar and fifty cents per bushel—and that according to the best of my recollection, I then saw, at said Norton's mill, a handbill or advertisement, signed by said Porter, offering to give that price—and that I had not heard of any other person giving over a dollar per bushel previous to that time.

J. K. GURNSEY.

Lima, Sept. 25, 1814.

Chase
 I hereby certify, that I transported from this place to fort Niagara, from the eleventh of November to the eighteenth of December, a quantity of pork and flour at ~~the~~ dollars per Cwt. for captain Nathaniel Leonard, asst. dy. qr. genl.—and that during the same period I could by no means have procured the transportation of the same on the Buffalo road, at that price.

J. K. GURNSEY.

Lima, Sept. 25, 1814.

K.

Wells
 In December 1812, I was very conversant with the prices of transportation from ~~Canandaigua~~ Canandaigua to Buffalo; nine dollars per barrel was common for the carriage of whiskey.

P. C. WELLS.

Bloomfield, Ontario co. Jan. 26, 1815.

L.

Bloomfield, 27th Sept. 1814.

DEAR SIR—I have your letter of the 17th inst, requiring such information as I may be possessed of in relation to the prices of flour in December 1812, the cause of its rise, and the state of the roads at that time, &c.—to which I reply, and agreeable to your request, state, that on the 1st of December 1812, the concern of Norton, Beach & Co. to which I belong, sold to Michael T. Simpson a quantity of flour; and that on the 2d Dec. I called on the contractor's agents at Canandaigua, to learn the prices they were giving for wheat, (having on that day been informed that they had raised the price) who said that they were on that day offering one dollar fifty cents per bushel, which was 50 per cent. more than they or the contractor himself had been giving previous to that time, for that article, and said that they were about to advertise to give that price. The state of the roads at that season, in consequence of the frequent rains, were uncommonly bad, and transportation difficult to be procured.

The prevailing opinion of the merchants was, that the article of flour would be high during the season, and that there was a scarcity of wheat in the country. I am knowing from

the 1st to the 16th Dec. of two dollars per bushel for wheat being given by the contractor or his agents, for a considerable quantity ; and that unusually high prices had been paid for transportation of flour, &c. from this place to Buffalo that season.

I sold Mr. M. T. Simpson 750 barrels of flour at \$10 and \$10 50-100ths per barrel, the greater part of which we transported to Batavia for him at \$3 25-100, \$2 75-100, and \$2 50-100 per bbl.; and I believe that no mercantile house with which I am connected in this country would, at any time in the fore part of December, have been willing to have bargained to have delivered any considerable quantity of flour at Batavia for less than \$14 per barrel. I ground this assertion upon the knowledge of the general impression both among merchants and farmers, that the crop of wheat in the country was unusually small, the farmers independent, and the hazard of fulfilling a contract, in consequence of the uncommon bad state of the roads at that period. In addition to this, the usual time for the farmers to thresh their grain is in January and February, or in other words, after the sleighing season commences ; and that nothing short of a high price will be an inducement to farmers to propose their wheat for market thus early in the season.

I am, sir, your most ob't serv't.

HEMAN NORTON.

Col. JAMES THOMAS.

M.

Called upon by Mr. M. T. Simpson, to give a statement of a transaction which took place in the autumn of 1812, and the then state of the markets.—I, JOHN WILSON, of Bath, in the county of Steuben, do certify, that Michael T. Simpson, of Pennsylvania (with whom I had been well acquainted for many years, and previously to my settling in this state) applied to me by letter, very early in December, 1812, to furnish him with a quantity of flour, and that he had engaged to supply 3,500 barrels, for the use of the army, then commanded by brig. genl. A. Smyth, and that he supposed our section of the country would afford much of the article. At that time there was little, if any, manufactured at the mills in this county, the farmers unwilling to thresh out their crops

thus early, and deliver at the mills, over roads then nearly impassable. Some short time after I contracted to furnish him with four hundred barrels, deliverable at Caledonia and Batavia, at eleven dollars eighty seven and an half cents per barrel. About this time the contractors' agents spread their hand bills over the country (adjacent counties) offering unusually high prices for wheat and eight dollars per hundred for flour delivered at Black Rock, from the 2d to the 16th December, which circumstance made it very difficult for me to supply the quantity. I had furnished a part only, when Mr. Simpson met with me in Ontario county—complained that the quarter master general Thomas, had stated, that the public interest made it necessary to reduce the quantity he at first agreed for (2500 bbls.) to two thousand barrels, and that he (Simpson) had already purchased and contracted for much more than that quantity—and that he wished me to forward no more than the parcels already delivered, and allowed me a considerable gratuity for dropping part of my contract. At this time, from the 1st to the 18th of December, the roads were nearly impassable, and transportation could not be effected from Canandaigua, or Bath, or Danville, to Batavia, for less than five dollars per barrel, and obtained with great difficulty. Moreover, I am of opinion that no person or mercantile house in this country, would have contracted to furnish any *large* quantity of flour at Caledonia, or Batavia, at any price; but that contracts could have been had for small quantities, deliverable at the above place, for from \$12 50 to fourteen dollars fifty cents per barrel—for reason, it was very doubtful whether the country contained the quantity of wheat then known to be in demand, a fact I had it much in my power to judge of from having been many years the sheriff of this county, and very conversant with many men of intelligence of the adjoining counties, and well acquainted with the farmers of Steuben—and moreover, the roads nearly impracticable, and doubtful whether, or when, the season would improve them.

Bath, State of New York, January 21, 1815.

JOHN WILSON.

The honorable Daniel Avery, member of congress from Cayuga county, may remember major Jno. Wilson, of Bath, when acting brigade major and inspector of general M'Clure's brigade—formerly a member of the house of representatives

and the senate of New York, and sheriff of Steuben county—
and can certify his character and standing.

O.

Copy of a certificate of capt. Leonard, assistant D. Q. M. G.

This certificate shows the difficulty of procuring supplies for the army on that particular emergency, and that it could not be done without great exertions, and high prices.

I certify, that in the autumn and winter of 1812, I was an assistant deputy quarter master, on the Niagara frontier; that in the month of November, in consequence of the default of the contractor to supply the troops at Fort Niagara, I was ordered to supply the garrison (by purchase) with provisions for two months, for five hundred men. The advanced state of the season, the condition of the roads, and the urgent necessity of immediate supplies, rendered the execution of the order not only extremely difficult, but expensive; more particularly so as the articles of subsistence could not be purchased short of the Genesee river, and its vicinity, a distance from 90 to 100 miles from that station; that I was in that quarter about the middle and latter part of November, effecting the purchase and procuring the supplies under the order aforesaid; that I found the article of flour scarce and hard to be procured, owing in part to the difficulty of transporting it at that time to any convenient place of deposit; that for that article of subsistence to complete the order, I paid ten dollars per barrel, thirty-two miles east of Batavia, and that such was the state of the roads, at that time, and for some time afterwards, that the transportation of flour to Batavia could not have been effected, except by great exertions, and paying a large and unusual price per barrel; and that from my knowledge of that country, the state of the markets and roads, no bargain could at that time have been made for the delivery at Batavia, of any considerable quantity of flour, at a short period, except by paying a very extravagant price.

N. LEONARD, Capt. U. S. Artillery.

Albany, Sept. 20, 1814.

P.

I hereby certify, that in the month of December, in the year 1812, I was of the opinion that there was not in this country a sufficient quantity of wheat to supply the demand which would be occasioned by the army then on the frontier, and that I believe that this opinion was general; and that at that time I believed, and made a small bet, that wheat would be two dollars per bushel before the ensuing harvest, and that I was informed that for a day or two that price was actually given in Canandaigua.

I further certify, that in December, 1812, or January, 1813, I received from Mr. Michael T. Simpson, a verbal proposition for three hundred barrels of flour, or any less quantity, to be delivered by a given time, which I do not positively remember, and that about the time for the delivery of the flour Mr. Simpson called on me, and on being informed by me that I had some more flour for him agreeably to his proposal, observed that he would not, without inconvenience and probable loss to himself, receive any more, as he had already procured the whole quantity which he supposed would be received of him by government, and requested or proposed to be released from taking any more.

J. K. GUERNSEY.

Lima, January 25, 1815.

R.

Bloomfield, 26th Jan. 1815.

COL. JAMES THOMAS.

SIR—Agreeable to your wish, I will cheerfully state to you what came within my knowledge as to the desire expressed by Michael T. Simpson, esq. to reduce the contracts which he made for the army in December 1812, after receiving instructions from you to lessen the purchases originally ordered. It is within my recollection, that a letter reached me (I think by express) in great haste from M. T. Simpson esq. dated I think at Batavia, on or about the 17th of December 1812, urging me to meet him at Caledonia, at a stated hour the following day. I hastened to Caledonia, where I found Mr. Simpson just arrived from Batavia; he stated to me, that he had very recently received an express communication from qr. mr. gen. Thomas, advising that he must cut down the original order of gen. Smith to 2000 bbls. of flour, and that public interest required that he should de-

cline receiving more than that quantity, and that he (Mr. Simpson) wished to prevail on me to reduce the contract made with Norton, Beach & Co. (a house to which I belong) having, as he stated, made contracts and purchases to the amount of several hundred barrels more than the 2000, and that he feared that very considerable inconvenience would result to him from this excess of flour. I was also witness to his speaking with others with whom he had contracted, and desiring them to furnish no more than the quantities already delivered.

Very respectfully, your ob't serv't.

HEMAN NORTON.

S.

(COPY.)

MESSRS. NORTON & BEACH,

All the teams that you may start between this time and the Tuesday next, I will pay or cause to be paid by T. Hanford, at the following prices, (viz.) \$7 50 per barrel for whiskey; \$7 for pork and beef, and \$5 per bbl. for flour, to Buffalo; if stopped short, paid in proportion to the distance.

(Signed)

N. ALLEN.

Sept. 29, 1814.

Hanford will give bills of lading.

The foregoing is a copy of a note in our possession, addressed to us by N. Allen, principal agent for the contractors for the U. States' army, authorizing us to send teams to Hanford's landing near the mouth of Genesee river, for the purpose of forwarding provisions from that place to Buffalo, and shews the prices paid for the transportation of provisions at that time.

East Bloomfield, 28th January, 1815.

NORTON, BEACH & CO.

Note--30 miles from Hanford's to Batavia, thence 38 to Buffalo.

T.

Head Qrs. Camp near Buffalo, 22d Nov. 1814.

SIR—You will proceed to purchase immediately and deposit at or near Buffalo, flour for 5000 troops for two months besides the current issues.

Respectfully your obt. servt.

ALX. SMYTH, *Brig. gen. comd'g.*

P. S. You are not to hesitate about price. A. S.

Capt. Thomas, D. Q. Master.

NOTE.

bbls. 1355. *Thirteen hundred and fifty-five barrels of the flour charged in the account annexed, was transported by the public teams from Batavia to Buffalo; the rate of transportation on the average would be two dollars and 56-100ths per barrel, estimating the foraging of them at the cost, and the rate of four dollars per day for the service of each team, is dolls. 3468 80-100ths, which sum is to be added to the amount of purchase, provided the same be cancelled by the contractor. Also eighty*
 bbls. 80. *barrels of this flour charged in the parcel of two hundred and twenty barrels, and delivered at Caledonia, was transported by the public teams at the rate of dolls. 6 37-100ths per barrel, and the further sum of five hundred and nine dollars 60-100ths, is to be added to this account, provided the same be cancelled by the contractor.*

JAMES THOMAS, D. Q. M.

[640]

The United States to Michael T. Simpson.

DR.

1812, Dec. 1st to 12th.	For 220 bbls. flour at Caledonia, a \$ 10 50,	\$2310 00
	For 630 bbls. flour at Caledonia, a \$ 12 50,	7875 00
	For 1355 bbls. flour at Batavia, a \$ 14,	18,970 00
		<hr/>
		\$ 29,155 00
	Commission 2½ per cent.	728 87
		<hr/>
		\$29,883 87
	For transportation of 630 bbls. from Caledonia to Batavia, a \$ 4, 3	2520 00
		<hr/>
		\$32,403 87

Received, January 20, 1813, of James Thomas, Esq. deputy quarter master, thirty-two thousand four hundred three dollars and eighty-seven cents, in full of the above account, for which I have signed duplicates.

MICHL. T. SIMPSON.

§ 32,403 87.

[641]

The United States to Daniel Mowry.

DR.

1812

For the transportation of eighty barrels of flour from the Genesee river to Buffalo, on the Niagara frontier, a § 6 37, for the army, § 509 60

Received from James Thomas, deputy quarter master, five hundred and nine dollars sixty cents, amount of the above account, having signed duplicate receipts thereof.

DANIEL MOWRY.

Buffalo, December 5, 1812.

[642]

The United States to Daniel Mowry.

DR.

1812.

For the transportation of sixty barrels of flour, from the Genesee river to Buffalo, on the Niagara frontier, a § 6 37, § 382 20

Received from James Thomas, deputy quarter master, three hundred and eighty-two dollars twenty cents, amount of the above account, having signed duplicate receipts therefor.

DANIEL MOWRY.

Buffalo, December 20, 1812.

V.

[643]

The United States to M. T. Simpson,

DR.

1813.

For the hire of three four horse teams, for transportation for the army at Buffalo and its vicinity, from the 9th to the 31st March, 1813, inclusive, twenty-three days, a § 4 per day, § 276 00

Received from James Thomas, deputy quarter master, two hundred seventy-six dollars — cents, amount of the above account, having signed duplicate receipts therefor.

MICHL. T. SIMPSON.

Buffalo March 31st, 1813.

X.

Col. THOMAS, Q. M. G. most respectfully enters his protest against any decision being made by the comptroller of the U. S. treasury on his accounts as Q. M. G. in the service of the U. States, for the following reasons—

1st. Because he is by law entitled to an appeal to the comptroller from any act, or decision of the accountant of the department of war, and that appeals thus made are in all cases from the individual, and are to be decided on the principles of law, usage, equity, and justice.

2nd. Because his accounts are not legally and regularly before the comptroller.

3rd. Because his accounts since rendered to the accountant of the department of war, have been mutilated, and robbed of documents and vouchers belonging thereto, most essentially the part of the account rendered; and without which the same not only becomes deficient, in the disbursement of money for the U. States, but is rendered imperfect, unintelligible, and irregular.

4th. Because these alterations, annexations, derangements, and suppressions, appear to have been made with a view not only to embarrass the accounts of the quarter master gen. to sacrifice his character and reputation in the estimation of the government and congress; but to render his accounts thus unintelligible, informal, and incorrect, thereby to keep from the U. States sums of money due them.

5th. Because it is believed the late accountant of the war department, did the last session of congress present the same accounts, in the same mutilated and imperfect state to a committee thereof, and that in consequence of which and other incorrect representations, the same have expressed a belief that they had discovered abuses in the Q. M. general's department, and therefore recommended an early investigation of the subject the next session of congress.

JAMES THOMAS,

Col. and Q. M. Gen.

Comptroller's Office, Aug. 12, 1814.

To E. BACON, Esq. Comptroller of the U. S. Treasury.

Y.

Washington City, Aug. 16, 1814.

SIR—I made my appeal, because I presumed my accounts would go regularly and impartially before the comptroller. I protested against any further procedure, because I have discovered them to have been mutilated, since rendered by me to the late accountant of the war department. I request the liberty to state anew *on duplicates*, and at the same time that my papers may be sent back to the accountant's office, except the altered and mutilated voucher, which has been attached thereto *by seal*, No. 643, and which I beg the favor that you retain in your possession. This course, while it secures to the government the means of avoiding all imposition on itself, which your duty requires you to guard against, is only an act of justice to me, and will enable me in the shortest and most direct manner, to accomplish the proper adjustment of my accounts, which I have uniformly endeavored to accomplish.

I trust therefore that you will find no difficulty in giving the business that course. I am yours, &c. &c.

JAMES THOMAS,

Col. and Qr. Master General.

E. Bacon, esq. comp. treas'y. U. States.

(No. 15.)

Gen. JOHN ARMSTRONG, Secretary of War.

We the undersigned, from Pennsylvania, being deeply impressed with the necessity of supporting the war, and of having our armies well supplied with provisions, believing that disadvantages have resulted to our arms from the default of contractors; we consider it a duty to offer our support to Michael T. Simpson, whose proposals are with your department, for supplying the army next year, believing from our personal knowledge of him and his character, that he possesses much enterprize and talents, as well as disposition to perform those duties with the necessary system and promptitude—and if he could possess the confidence of your department, and be furnished with funds in due season, that he would permit no default.

On the subject of representations made to your department with a view to injure his moral character in your opinion, we say that from having known him for a length of time personally and from character, that we have neither known nor heard of any thing bearing injuriously on his reputation, that we cannot give credit to such report, but are led to believe the party aspersing, may possibly have other views than merely to effect his injury.

With great respect, we have the honor to be, your obedient servants,

JARED IRWIN,
WILLIAM PIPER,
A. TANNEHILL,
A. LYLE.

Washington City, Jan. 21, 1814.

(No. 14.)

Copy of a letter from ROBERT ALLISON, Esq. captain of a company of U. S. volunteers, on the Niagara frontier, in the campaign of 1812, which shews that he recommended M. T. Simpson to colonel Thomas, as a fit person to make any bargain or agreement with.

Huntingdon, (Penn.) 14th Jan. 1815.

DEAR SIR—It was not without considerable surprise, that I some time since saw a publication in the prints, attempting to establish charges against you and Michael T. Simpson, while on the Niagara frontier.

I had been for many years acquainted with him, previous to meeting you at Buffalo, and at that place, in November, 1812, stated that I knew him well, to be a man of business and worthy of trust; and that whatever bargain or agreement he might make with you, he would carry it faithfully and honorably into execution; with this knowledge, and under these impressions, I had no hesitation in warmly recommending him to you.

I am dear sir, very respectfully,
Your friend and servant,

R. ALLISON.

Colonel JAS. THOMAS.



