

ESTIMATES OF APPROPRIATIONS FOR PAYMENT OF
CLAIMS DUE PRIOR TO JULY 1, 1875.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

*An estimate of appropriations for payment of claims originating prior to
July 1, 1875, under sections 3687 and 3689, Revised Statutes.*

JANUARY 11, 1878.—Referred to the Committee on Appropriations and ordered to be
printed.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., December 14, 1877.

SIR: I have the honor to submit herewith an estimate of appropriations for the payment of claims originating prior to July 1, 1875, under sections 3687 and 3689 of the Revised Statutes.

Soon after assuming the duties of the Secretary of the Treasury my attention was called to the payment of old claims from that class of appropriations denominated in the Revised Statutes "permanent annual appropriations." After a careful investigation of the subject I came to the conclusion that such claims were not a proper charge upon the appropriations alluded to, and accordingly gave instructions to that effect by circular dated April 20, 1877, a copy of which is herewith inclosed. (Exhibit 1.) Since that time no claims have been paid from these appropriations—not otherwise excepted by law—which accrued against the Treasury prior to July 1, 1874, and none since the commencement of the present fiscal year which accrued prior to July 1, 1875.

The seventh section of the act of July 12, 1870 (Stats. at Large, vol. 16, page 251; R. S., sec. 3679), provides that no department of the government shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the government in any contract for the future payment of money in excess of such appropriations. Prior to that time acts of Congress had been passed which expressly or constructively imposed upon the executive department of the government duties involving the expenditure of

money for which no appropriations had been made, and from the existence of those duties it was inferred that the power to incur the necessary debts also existed.

To cut off all such inferences and assumptions was the evident purpose of the section of law referred to. (See 14 Opinions Attorneys-General, page 109.) Section 6 of the same act (section 3691 Revised Statutes) provided for covering into the Treasury of unexpended balances of appropriations, and was intended to effect what the prior law on the subject (act August 31, 1852, 10 Stat., p. 98) had failed to accomplish. Four years of practice under the act of 1870 satisfied Congress that even that failed to correct the evil intended to be remedied, as the smallest settlement made under an appropriation, extended such appropriation in force for two years longer.

The act of June 20, 1874 (18 Stat., 110), was then passed, the fifth section of which provides "that from and after the 1st day of July, 1874, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus-fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, appropriations for rivers and harbors, light-houses, fortifications, public buildings, or to the pay of the Navy and Marine Corps, but the appropriations named in this proviso shall continue available until otherwise ordered by Congress."

It thus appears that this question rests solely upon the construction to be given to this act, the whole intent of which was to reform a vicious practice of retaining appropriations on the books of the Treasury long after all proper demands had been satisfied, and thus render them liable to be used for the payment of claims not contemplated by the original act.

Whether permanent annual appropriations, as designated in the Revised Statutes, are within the intent and meaning of the act of June 20, 1874, must be determined by construing the act in the light of the evil to be remedied and with reference to legislation on the subject of appropriations.

The first question which arises is, whether such appropriations are within the designation of "permanent specific" which are exempted from the operations of said act.

Permanent appropriations are defined by the Attorney-General as those for an unlimited period, and indefinite appropriations as those in which no amount is named. (13 Opinions, 292.)

It appears that the term "permanent specific" occurs for the first time in the Statutes in connection with the subject of appropriations in this act. The terms "permanent" and "indefinite" occur in the act of 1870, exempting such appropriations from the limitation imposed on annual appropriations.

Under the act of May 1, 1820 (R. S., sec. 3670), requiring the Secretary of the Treasury to annex to the annual estimates a statement of the appropriations for the service of the year which may have been made by former acts, it has been customary to submit such estimates under the title of *permanent*, and to classify them under the heads of *specific* and of *indefinite*. Those appropriations which the law authorizes to be made yearly in a definite amount, as "collecting revenue from customs," and "arming and equipping the militia," are submitted under the title of *permanent specific*, and those where no amount is mentioned as "per-

manent indefinite." If this be the origin of the term *permanent specific* and is to furnish the proper rule of construction, such appropriations should be exempted from the limitation of the "surplus-fund act." But it is not understood that the term "permanent specific" embraces all permanent annual appropriations. It is not an unreasonable rule for the department to refuse to give a forced construction to words in order to open the doors of the Treasury for the payment of money, the control of which the Constitution has committed to Congress. It would certainly be doing violence to the ordinary rules of interpretation to include all permanent annual appropriations under the designation of permanent specific.

The words "permanent specific appropriations" should be confined to appropriations for private claims, where nothing is left to executive officers for examination or inquiry except to identify the party, or to comply with some specific duty prescribed by the specific appropriation.

A "specific appropriation" is one where the amount, the object, or the person is designated particularly or in detail. It is usually permanent in terms, because not limited as to time like an annual appropriation; but there is an obvious distinction between a permanent specific and a permanent annual appropriation. The language of these appropriations is, "out of any money in the Treasury not otherwise appropriated." They do not differ in any respect from an ordinary appropriation except that an unlimited credit is allowed and the appropriation warrant is issued at the close of the year for all payments made under such appropriation during the year, instead of at the beginning of the year. A permanent annual appropriation contemplates that a liability will accrue in the future from time to time, and that when it occurs it may be paid from the Treasury subject to the same general laws, as to time, place, and manner, that apply to other annual appropriations. The mere fact that an appropriation is, in form, a permanent one instead of an annual appropriation, should not operate to take it out of the general rules applicable to appropriations. Such an appropriation, from the nature of it, may not in form be covered into the Treasury, but a claim ought not to be paid out of it at a different time, nor be passed upon in a different mode than if it were payable out of a current annual appropriation. It may be, and frequently occurs in practice, that an appropriation has no balance to its credit on the day when the limitation expires; but whenever a repayment is made to an appropriation, the balance is not permitted to be used for any purpose, but is covered into the Treasury at the close of that fiscal year. Whenever the limitation fixed by the surplus-fund act arrives, such limitation applies to any amount of the appropriation unexpended, whether such amount is the whole or a portion of the sum appropriated, and whether such sum be in the Treasury or in the hands of its disbursing-officer. This rule was carried still further by Attorney-General Black, who held (9 Opinions, page 451) "that an amount appropriated but not formally carried on the books was within the meaning of this act, as the substantial command of a law cannot be evaded by such means, nor its spirit defeated by such neglect." The present Attorney-General has advised this department that, although funds have been paid from the Treasury into the hands of disbursing-officers, if they have not been paid out or have not been expressly set aside for the payment of debts which have been ascertained and determined, when the time arrives at which the unexpended balances of appropriations lapse into the Treasury, it will be the duty of the disbursing-officers to repay such funds, that they may be carried to the surplus-

and covered into the Treasury. (Manuscript opinion, August 10, 1877.) (Exhibit 2.)

In the consideration of laws relating to appropriations and the operation of the surplus-fund act of 1874, I have been led to the conclusion that these "permanent annual appropriations," under sections 3687 and 3689, are all within the limitation of the surplus-fund act, the practical effect of which is to make an appropriation available for proper expenditures for the fiscal year for which it is appropriated, and two fiscal years thereafter; and therefore to exclude the payment of any claim, account, or demand whatsoever, which accrued within a fiscal year the appropriations for which have been covered into the Treasury.

The general claims which arose prior to the 1st day of July, 1874, and which, under the rule before stated, cannot be paid from existing appropriations, are discussed at length in a report and accompanying documents made to me by Assistant Secretary French, under date of the 30th ultimo, copies of which are herewith inclosed. (Exhibit 3.) Among the cases thus considered are those for repayment of excess of customs duties. Prominent among these are the so-called Charges and Commissions Cases. These cases arose between the years 1854 and 1864, at which latter date the law under which such exactions were made was repealed, so, that the latest of these claims are now about thirteen years old. More than two millions of dollars have been paid in this class of cases, and it is probable that an equal amount, for which claims have been filed, remains unpaid. A copy of a certified statement in the case of Messrs. Phelps, Dodge & Co., is inclosed. (Exhibit 4.) This case is the one which first directed my attention to this class of claims, and upon which the decision was made that they are not properly chargeable to existing appropriations.

The examination which has been made of this class of cases by the special agents and other officers of this department has been as diligent and thorough as possible, but it has failed to satisfy me either of their justice or their legality.

I understand that a very large number of these claims have passed out of the hands of the original holders, in many instances, for a consideration entirely out of proportion to the whole amount involved, and that in some instances they have been transferred through two or three hands. The records do not show when and in what court the suits were commenced, nor whether the statute of limitations was interposed. After diligent efforts it has been found impossible to get a full record and docket of the cases pending. In some cases it appears that judgments have been opened and the amounts increased.

An ex-collector of the port of New York stated to me some time since that during his term of office he ascertained beyond any doubt that parties who were acting as attorneys in this class of cases, paid large sums of money to clerks in the custom-house for services rendered in getting up the evidence on which such claims were based; and that upon learning that fact he at once dismissed the implicated employés. He also stated to me that in examining some of the vouchers in this class of cases while he was collector, he found that the entries to which the protests were attached, were wrinkled and mutilated, while the protests themselves were clean and had the appearance of being nearly new, from which he inferred that the protests were attached to the entries through collusion with some of the officers of the custom-house long after the entries were made. It has also been ascertained that in some of the cases in which payments have been made, no protest of any description

can now be found attached to the entry, although the papers filed in the Treasury Department, on which such payments were made, have attached to them what purport to be copies of protests made in due form.

The other details necessary to a more through understanding of these cases can be gathered from the papers accompanying this letter, marked from No. 3 to 7, inclusive.

The facts before stated, and those disclosed by the papers sent, even in case an appropriation is made, would make it extremely difficult for this department to act upon these claims. It is therefore respectfully recommended, in case provision is made by Congress for the payment of such claims, that the evidence upon which such payment shall be authorized, together with the rate of interest to be computed, should be fixed by the act making the appropriation; and that such appropriation, if made, be available only for this class of cases. Interest in these cases has heretofore been computed at the rate of 7 per cent. per annum, and in some cases interest has been compounded. Indeed, the greater portion of these claims latterly presented has been for interest and costs.

I also deem it proper to state that in judgments recovered against collectors of customs for overpaid duties it was customary, prior to my accession to office, to pay the interest and costs included in such judgments, under the authority of section 989 of the Revised Statutes, out of the appropriation for collecting the revenues from customs for the year in which such judgment was rendered.

It was my opinion that such interest and costs could not be considered a proper charge upon that appropriation, inasmuch as such interest and costs are not incident to the collection of the money by the government which was collected long prior to the rendition of the judgment, and covered into the Treasury. It was therefore held that there was no existing appropriation out of which such interest and costs could be paid.

It is recommended that an appropriation be made for the payment of interest and costs in other judgment cases recovered against collectors of customs for overpaid duties, and which are recognized as a proper charge upon the Treasury, by a suitable appropriation, and that such appropriation be made available, not only to cases where the moneys were paid and covered into the Treasury more than two years prior to the commencement of the present fiscal year, but to future cases of like character.

Very respectfully,

JOHN SHERMAN,
Secretary of the Treasury.

Hon. SAMUEL J. RANDALL,
Speaker of the House of Representatives.

Estimates of appropriations required for the service of the fiscal year ending June 30, 1878.

General object (title of appropriation) and details and explanations.	References to Stats. at Large, or to Revised Statutes.			Estimated amount required for each detailed object of expenditure.	Total amount to be appropriated under each head of appropriation.
	Vol. or R. S.	Page.	Sec.		
<i>Estimate of appropriations required for the payment of claims which accrued prior to July 1, 1875, under section 3689, Revised Statutes.</i>					
PERMANENT ANNUAL APPROPRIATIONS.					
Refunding taxes illegally collected— To refund to persons money collected from them without warrant of law, as in payment of dues under the direct-tax laws	R. S.	730	3689	.....	\$1,064 05
Repayment to importers excess of deposits (customs)— To repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest	R. S.	731	3689	.....	400,000 00
Distributive shares of fines, penalties, and forfeitures (customs)— For the payment, under the direction of the Secretary of the Treasury, of the distributive shares of fines, penalties, and forfeitures under the customs laws	R. S.	731	3689	.....	5 37
Refunding taxes illegally collected (internal revenue)— To refund and pay back taxes erroneously or illegally assessed or collected under the internal-revenue laws	R. S.	730	3689	.....	440,005 38
Allowance or drawback (internal revenue)— To pay allowance or drawback on articles on which any internal duty or tax shall have been paid when said articles are exported	R. S.	730	3689	.....	2,882 17
Repayment for lands sold for direct taxes— To provide for the redemption and sale of lands held by the United States under the several acts levying direct taxes	R. S.	729	3689	.....	2,000 00
Horses and other property lost in the military service— To pay for horses, mules, oxen, wagons, carts, boats, sleighs, or harness lost, captured, destroyed, abandoned, or killed while in the military service, under "An act to provide for the payment for horses and other property lost or destroyed in the military service of the United States"	R. S.	732	3689	.....	180,000 00
Refunding money for lands erroneously sold— To pay to the purchaser or purchasers the sum or sums of money received for lands erroneously sold by the United States	R. S.	733	3689	.....	5,436 61
Indemnity to seamen and marines for lost clothing— To allow and pay to each person, not an officer, employed on a vessel of the United States, sunk or otherwise destroyed, and whose personal effects have been lost, a sum not exceeding sixty dollars. In the event of the death of the person, this sum is to be paid to his legal representatives	R. S.	733	3689	.....	60 00
NOTE.—See decision of the Secretary of the Treasury of April 20, 1877—Appendix, marked "—."					
Total permanent annual appropriations					1,031,453 58

EXHIBIT No. 1.

Decision of the Secretary of the Treasury in relation to the use of appropriations for the payment of accrued claims.

TREASURY DEPARTMENT,
Washington, April 20, 1877.

The attention of the Secretary of the Treasury has been drawn to the question of the use of appropriations after the expiration of the time for which they are made, by the requisition of the Secretary of War, No. 2834, of March 21, 1877, for \$1,742, in favor of Malachi V. Plank and others, based upon a report of the Third Auditor, allowed and certified by the Second Comptroller. The Secretary of the Treasury is not called upon to consider the validity of this claim, but must know that an appropriation exists applicable to its payment before issuing a warrant therefor; and if of the opinion that there is no such appropriation, he must decline to issue a warrant for payment of the claim. "If he grant a warrant not in pursuance of an appropriation by law, he violates his duty, and is responsible for it." (5 Op. Attorneys-General, 641.)

This is in execution of the powers conferred upon the Secretary by section 248 of the Revised Statutes, to grant warrants "in pursuance of appropriations by law," and does not conflict with the provisions of section 191, which relate to "balances" of accounts, and not to warrants nor appropriations.

As many other cases depend upon the construction of the law applicable to this case the Secretary has given it the most careful consideration, with a view to settle the rules that will govern him in the issuing of warrants in similar cases.

The claim is for a violation of a contract made in September, 1872, between Captain Foster, A. Q. M., and four carpenters, for work to be done by them until the 1st day of June, 1873, at Fort Buford, Dak. Owing to the want of funds, these men were discharged, and were paid to January 17, 1873. If their contract was a valid one, their claim accrued June 1, 1873, and they had then a clear remedy in the Court of Claims. In July, 1875, Mr. Brodhead, Second Comptroller, decided that he had not sufficient authority to allow the claim. In April, 1876, upon re-examination, Mr. Carpenter, Second Comptroller, decided that the contract was not authorized by law, and upon this decision Secretary Bristow refused to reopen the claim. No law is referred to, and I know of none, that authorizes a second reopening of the claim by any accounting-officer. If this may be done, there is no end to the hearing of such claims.

Section 191 provides that the *balances* stated by the Auditor and certified by the Comptroller shall be conclusive upon the executive branches of the government. These "balances" can only be increased or diminished by Congress. Invested with such authority and sanction, these decisions ought to be binding also on the claimant, and especially upon the officers who make them and their successors in office.

The Secretary can see in this case no reason for a revision of the findings already made.

It is also objected to the issuing of a warrant in this case that the balance of the appropriation out of which it is made payable has been covered into the Treasury.

Section 5 of the act approved June 20, 1874 (18 Stat., 110), provides that all unexpended balances of appropriations (with certain exceptions), which shall have remained on the books of the Treasury for two fiscal

years, shall be carried to the surplus-fund and covered into the Treasury. This section was adopted, after the fullest consideration by Congress, expressly to cut off the payment of accrued claims, by covering into the Treasury, after two years, the balance of the appropriation from which they might have been paid. The plain purpose of this act was to confine the officers of the government to the allowance and payment of liabilities within three fiscal years. During that period the appropriation was available, and not afterward.

Section 2 of the act approved June 16, 1874 (18 Stat., 75), provides "that all balances of appropriations, for whatever account, made for the service of the departments of the Quartermaster-General and of the Commissary-General of Subsistence, prior to July 1, 1872, which on the 30th day of June, 1874, shall remain on the books of the Treasury, shall be carried to the surplus-fund," with certain exceptions. This act was modified at the same session so as to require certain claims which accrued before the time stated to be certified to the Secretary of the Treasury.

Congress has sought, by several other acts passed since the close of the war, to limit and control the action of officers in passing accounts. By section 3678 Revised Statutes all sums appropriated must be applied solely to the objects for which they are respectively made, *and for no other*. By another section, no money can be expended in one fiscal year in excess of the amount appropriated for that fiscal year; and contracts for the future payment of money in excess of appropriations are forbidden.

In the several laws referred to, it was clearly the intention of Congress to establish a public policy that would confine accounting-officers to the adjustment or payment of claims accruing for services rendered, or duties performed, or property purchased, or contracts accruing during a limited period, and to the adjustment of the accounts of disbursing-officers, the general design being to cut off the allowance and payment of long-accrued or past-due claims. This policy is so wise that every executive officer ought to contribute to maintain it.

The Treasury Department is admirably organized to pass upon accruing demands upon the government and upon the accounts of disbursing-officers. All its machinery and checks are adapted to this duty, and no serious complaint has been made, or is likely to be made, of the proper discharge of this duty. But when claims long past due are presented upon *ex-parte* evidence to officers who have no means of calling witnesses, no powers to cross-examine them, no modes of testing the sufficiency of testimony or its credibility, none of the safeguards of an open court of justice, the passage of fraudulent claims is unavoidable. Congress has by law provided a Court of Claims, where, within a limited period, all demands founded upon contracts may be presented and openly tried and decided. If this remedy in any case should be insufficient, claimants can appeal to Congress, which may grant either a new trial in the courts, or a re-examination in the departments, or directly furnish such relief as it deems right and proper. The Treasury Department is not a Court of Claims, and the reason for withholding the ordinary powers of such a court became apparent to Congress by actual errors that had occurred.

Several classes of appropriations have been excepted from the operation of the law of June 20, 1874, already referred to, growing out of their peculiar nature, and founded upon manifest reasons, as follows:

First. Permanent specific appropriations.

Second. Appropriations for rivers and harbors, and various public

buildings and improvements, which, from their nature, must be continuous, extending through several years.

Third. The pay of the Navy and Marine Corps, as, from the nature of the service, it must often be performed in distant seas, during cruises for three years.

Fourth. Claims arising under certain sections of the treaty with Great Britain, of May 8, 1871.

Fifth. Contracts existing June 20, 1874.

The only exceptions that it is material now to notice are the first and fifth.

The first exception is "that this provision shall not apply to permanent specific appropriations."

A specific appropriation is one where the amount, the object, or the person is designated particularly or in detail. It may be, and usually is, permanent in terms, because not limited as to time, like an annual appropriation; but there is a wide distinction between a permanent specific appropriation and a permanent annual appropriation.

A permanent annual appropriation contemplates that a liability will accrue in the future, from time to time, and that when it accrues it may be paid from the Treasury, subject to the same general laws as to time, place, and manner that apply to other annual appropriations. Any other construction would permit the most dangerous abuses by allowing the payment from a permanent appropriation of a claim that in any court would be barred by the lapse of time.

The mere fact that an appropriation is, in form, a permanent appropriation, instead of the usual annual appropriation, should not give it greater force or take it out of the general rules as to appropriations. Such an appropriation, from the nature of it, may not in form be covered into the Treasury, but a claim ought not to be paid out of it at a different time nor be passed upon in a different mode than if it were payable out of a current annual appropriation. A claim for captured cotton, or for a mule, or horse or steamboat lost in the public service, should have no preference over a claim for salary not presented in time. It is no hardship to refer such claims to the Court of Claims.

To expand an exception in favor of a specific appropriation, so as to cover all permanent appropriations, would be to defeat the plain intent of the law. These permanent annual appropriations are contained in sections 3687, 3688, and 3689 Revised Statutes. They include, among others, the appropriation for the expenses of the collection of the revenue from customs, which is an appropriation in a permanent form of a fixed sum for the service of each fiscal year. They include the appropriation for the interest on the public debt, which is also, in form, a permanent appropriation annually, out of the customs revenue, of a sum fixed by the public securities. They include, also, a multitude of permanent indefinite appropriations declared to be permanent annual appropriations. An amount necessary for each year in the future, for certain purposes, is authorized to be taken from the Treasury, and these annual appropriations are subject to the same rules, limitations, and qualifications as the usual annual appropriations made by Congress. Any other construction of the act would defeat its object. Money would be taken from the permanent annual appropriation for horses and steamboats lost in the public service, and applied to pay for horses lost twenty years ago; money would be taken from the appropriation for collecting the customs, and used for the payment of claims that accrued twenty years ago, and for the interest thereon. Thus old claims would be paid out of permanent annual appropriations, and would be barred neither

by lapse of time nor by adverse decisions, while current appropriations would be covered into the Treasury.

The Secretary is of the opinion that this is not a fair construction of the law; but that the words "permanent specific appropriation" should be confined to appropriations such as private bills, where nothing is left to executive officers for examination or inquiry except to identify the party, or to comply with some specific duty pointed out by the specific appropriation.

The fifth exception is "that this section shall not operate to prevent the fulfillment of contracts existing at the date of the passage of this act."

Was this contract existing on the 20th of June, 1874? This question was decided by Mr. Tayler, First Comptroller, July 15, 1874, adversely to the claim of the petitioners, and this decision was published by the department, in a circular letter of instructions, for the information and guidance of all concerned. Mr. Tayler says:

It is evident Congress used the word "contract" in a limited sense; certainly not in a very broad one. I am of the opinion that Congress meant valid written contracts existing, and in the course of execution and unfulfilled June 20, 1874. It is clear that Congress did not mean all unpaid liabilities sounding in contract, for that would include everything, and be inconsistent with limits which Congress evidently intended to impose.

This is clearly the correct construction of the law. If the phrase "existing contract" means a contract violated and ended long before, it would authorize the payment of the French spoliation claims, or claims growing out of contracts during the Mexican war, or the war of the rebellion. The act was passed expressly to protect the Treasury from old claims presented after the appropriation had terminated, and to correct alleged abuses by officers in paying accrued claims upon *ex-parte* showing. The exception must not be so construed as to defeat the manifest purpose of the act. The contracts excepted are continuous and subsisting contracts requiring acts to be performed, and not contracts broken and ended, or matured into accrued liabilities. The statute cuts off the payment of the clearest claims two years after the expiration of the appropriation, such as the salary of the President, or a Supreme judge, or a member of Congress; and much more, the multitude of doubtful claims that grow by time. All proper claims are likely to be promptly made and paid. Some just claims may arise and be delayed by neglect or want of proof, but, to provide for these, and at the same time to give the claimant the benefit of the finding by the Auditor and Comptroller, the Secretary of the Treasury is directed, "at the beginning of each session, to report to Congress, with his annual estimates, any balances of appropriations for specific objects affected by this section that may need to be reappropriated." This is the precise reference required to secure the payment of the judgments by the Supreme Court or Court of Claims.

It follows, therefore, that the Secretary is not authorized to draw any money from the Treasury in payment of this claim, or in payment of any claims covered by either permanent or ordinary annual appropriations that do not clearly fall within the limitation fixed by the act of June 20, 1874, or within the exceptions named; and the officers charged with the preparation and issue of warrants will be required to observe this rule.

JOHN SHERMAN,

Secretary.

EXHIBIT No. 2.

DEPARTMENT OF JUSTICE,
Washington, August 10, 1877.

SIR: In answer to your letter of the 6th instant inquiring in relation to "funds in the hands of disbursing-officers belonging to appropriations which lapsed into the Treasury on June 30, 1877, under the surplus-fund act of June 20, 1874" (18 Stat., 110, sec. 5), I have the honor to say:

Although funds have been paid from the Treasury into the hands of disbursing-officers, if they have not been paid out, or have not been expressly set aside for the payment of debts which have been ascertained and determined, when the time arrives at which the unexpended balances of appropriations lapse into the Treasury, it will be the duty of the disbursing-officers to repay such funds that they may be carried to the surplus fund and thereafter covered into the Treasury.

The mischief intended to be remedied by the surplus-fund act of June 20, 1874, was that of permitting appropriations to continue available for the payment of the debts or claims for which they provided for a long period after such appropriations were made, and was intended to fix a definite period within which the appropriations should be used, or the unexpended balances carried to the surplus fund.

If the disbursing-officers were permitted to retain the funds which are in their hands, after the arrival of such period, the object of the law would be to a certain extent defeated, as the funds would continue available for a longer period than was intended.

It would not be competent, therefore, for the disbursing-officers to continue to issue certificates payable from the balances in their hands, after the date when they lapse into the Treasury. If, however, previous to that time they shall have issued certificates by which claims upon these appropriations have been definitely determined and decided, and the parties in whose favor the certificates are issued are entitled to their money, although the payment has not actually been made before the date referred to, such claims may thereafter properly be paid by the disbursing-officers. The issuance of these certificates is a definite ascertainment of the claims which are expressed by them, and the mischief intended to be remedied by Congress—namely, that of permitting appropriations to remain available after a definite period—would not exist in the case supposed, because before such period arrived there would have been a distinct setting aside of such portions of the appropriations.

For what period the disbursing-officers should be allowed to retain in their hands funds for the purpose of meeting the certificates issued by them previous to June 30, 1877, is a matter of administration only. While they continue to hold the same, of course the amount to be carried to the surplus fund cannot be accurately ascertained and covered into the Treasury.

To permit them to hold such funds for an indefinite period would therefore be impossible. It is for the Secretary to prescribe such a rule in regard to the amount to be retained by the disbursing-officers as shall seem proper in view of the information which he may receive as to the amount in full of such certificates, and, further, to prescribe how long they may retain such sums, and within what time they must be paid into the Treasury.

Very respectfully, your obedient servant,

CHAS. DEVENS, *Attorney-General.*

Hon. JOHN SHERMAN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., September 15, 1877.

Judge FRENCH :

I wish a carefully prepared and full statement of the nature and character of claims pending before the Treasury Department, or before the Court of Claims, or before claims commissions, the laws authorizing their examination and payment, their amount, description, and general nature, including, among others, the following :

“Charges and commissions” claims.

Cotton claims.

Claims for injury to private property during the war.

Claims for steamboats, horses, &c.

I wish your view as to the propriety of a statute of limitations, and, generally, what guards and protection should be devised by law to secure the government against fraudulent or exaggerated claims.

Please also consider the question as to the nature and extent of existing permanent or annual appropriations, and the modifications which should be made in them.

I wish this paper to be so complete that I can transmit it to Congress with my annual report.

JOHN SHERMAN,
Secretary.

EXHIBIT No. 3.

STATEMENT OF THE NATURE AND CHARACTER OF CLAIMS
PENDING AGAINST THE GOVERNMENT. By H. F. FRENCH,
ASSISTANT SECRETARY.

Refunds of customs duties—Refunds of internal-revenue taxes—Informers' rewards, customs—Informers' rewards, internal revenue—Fees of district attorneys—Claims for cotton under act of May 18, 1872—Captured and abandoned property in the Court of Claims—Court of Claims—Southern Claims Commission—Claims under special statutes—Claims under act of 1849—Claims for steamboats, engines, &c.—Claims under act of 1864—Claims for property destroyed in the rebellion—Limitation of claims—Mode of proof—Ex parte evidence—Reference to Court of Claims—Appropriations.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., November 30, 1877.

To the SECRETARY OF THE TREASURY :

The claims which you have desired me to consider may be conveniently classed as follows: Refunds of customs duties; refunds of internal-revenue taxes; informers' rewards; district attorneys' fees; claims for the proceeds of cotton under the act of May 18, 1872; claims within the jurisdiction of the Court of Claims; claims within the jurisdiction of the Commissioners of Claims; claims under the act of 1849, for horses, &c., and for steamboats and other vessels; claims for stores and supplies under the act of July 4, 1864; and claims for property destroyed in the rebellion.

Appropriations for the life-saving service, the revenue-cutter service, the light-house establishment, the Coast Survey, the Bureau of Engraving and Printing, the erection and repair of public buildings throughout the country, and many others, are placed by law in charge of the Secretary of the Treasury, and many claims for his consideration are constantly arising from them. But such claims are not of a nature to

be classified, or to furnish precedents for the future, and, therefore, will not be further discussed.

REFUNDS OF CUSTOMS DUTIES.

Section 3012 $\frac{1}{2}$, Revised Statutes, provides that—

Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, the Secretary of the Treasury shall draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Under the foregoing section, and the appropriation, found among the permanent annual appropriations, "to repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest," the greater part of the refunds of customs duties are made.

The refunding of duties under some special acts and resolutions will be considered in their proper place.

Charges and commissions cases.—The most important class of cases to be considered under the head of "refunds of customs duties," on account of the amount involved, the long pendency of the suits, and the diverse opinions which have prevailed among the Secretaries of the Treasury and law-officers of the government, are the cases known as the "charges and commissions cases."

Those cases arose upon an act which was repealed in 1864. More than \$2,000,000 have been already paid on account of them for principal, interest, and costs, and, upon the best estimates which can now be obtained, probably as much more is involved as has already been paid. The papers respecting them are very voluminous. A statement prepared in the Office of the Solicitor of the Treasury, dated August 14, 1876, gives a condensed history of these cases to its date.

By the act of March 3, 1851, collectors of customs were required to cause the actual market value or wholesale price of goods imported into the United States to be appraised, and to add to such value or price all costs and charges except insurance, including in every case a charge for commissions at the usual rates, as the true value thereof at the port of entry. This act remained in force until June 30, 1864. During this time, under the act in question, the Treasury Department required to be added to the value of the goods imported not less than two and one-half per cent. commissions. It also required to be added all charges, except insurance, which had accrued prior to the time the goods left the last port or place in the foreign country, including the cost of transportation inland or coastwise, whether such place of setting out and place of final departure were in the same or different countries. It also required in cases where goods had been purchased to be delivered free on board, that is, purchased to be delivered on board ship at a stipulated price and free of all charges not embraced in such price, such sums as were the usual charges in the countries where the goods were purchased, differing in respect to goods coming from different countries.

With regard to these exactions, the importers claimed, first, that they were required to add only the usual commissions, whether greater or less than 2 $\frac{1}{2}$ per cent.; second, that only such charges should be added as accrued before the merchandise set out on a determined destination to the United States, and that in cases where goods were purchased "free on board," nothing on account of charges could be required to be added.

To the exactions thus made by the Treasury Department the importers protested, relying in making their protests on what is termed "prospective protests," that is to say, protests against particular decisions with a clause declaring it to be the desire and intention of the importer that such protests shall apply to all future cases of like character. It was claimed by the importer that a protest of this character filed with one collector of customs was valid against his successor in office.

Having protested, however, in this way, no appeal was made to the Secretary from the decision of the collector adverse to the claim; but suit was begun without making such appeal.

Under the construction placed upon this act of 1851 by the Treasury Department, a large number of suits, now known as "the charges and commissions suits," were brought

against the collectors of customs at the port of New York to recover the duties claimed for the reasons given to have been illegally exacted, the amount of which duties aggregated over two millions of dollars.

One of these suits, viz, *Hutton vs. Schell*, was tried before the circuit court for the southern district of New York in 1868, in which all the questions to which I have alluded were argued and decided adversely to the claim of the United States. (6 Blatchford, 48.)

In the case of *Gibbs vs. Washington*, tried in the circuit court of California in 1858, the court held that charges for transportation of goods from the interior of the country by railroad or water carriage, incurred prior to the time of exportation, cannot be added to the value of the goods under the act of March 3, 1851. (1 McAllister, 430.)

A Treasury circular was issued on the 21st May, 1863, while Mr. Chase was Secretary of the Treasury, concurring in the decisions of the courts, viz, that charges for transportation of goods from the interior by railroad or water carriage were not to be added for the purpose of establishing their dutiable value.

The circular also stated that it had been decided that the usual and legal rate of commissions on merchandise from Great Britain was $1\frac{1}{2}$ per cent., from Continental Europe, except Paris, 2 per cent., and that the department concurred therein.

The action of the Treasury Department seems to have been in accordance with the rulings of the court. It has in no instance directed an appeal to be taken to the Supreme Court on any of the questions arising under this act; and different Secretaries have, from time to time since the date of the circular referred to, ordered refunds of duties exacted, such refunds amounting in the aggregate to about one million seven hundred thousand dollars.

While, however, so large an amount has been refunded, there still remain over five hundred suits undetermined, involving over five hundred thousand dollars.

On the 11th of May, 1874, the United States (at New York) attorney, Mr. Bliss, in a report to the Secretary of the Treasury, in which he expresses himself with some earnestness in the manner in which the various questions arising in these cases have been disposed of by the courts and the department, requests that he may be authorized to take writs of error in a sufficient number of cases to present fairly the points involved to the proper court.

In a subsequent letter of June 4, 1874, in reply to one from the Secretary asking him to report what particular questions he desired to present, he answered that the ones which seemed specially important were:

1. The entire question of what are dutiable charges under the act of March 3, 1851.
2. When goods have been invoiced free on board it has been the practice since *Benard vs. Schell* to refund duties paid on charges added by importers by compulsion to make market value. This point should be reviewed.
3. The sufficiency of a continuous or a prospective protest should be considered. If good, to what extent.
4. The question whether a protest addressed to one collector is applicable to his successor.
5. The necessity of an appeal under the act of 1851.

On the 10th of June following, the Secretary of the Treasury referred the matter to the Attorney-General, and requested to be informed whether the points of law raised by the district attorney were of sufficient importance to justify the Department in suing out a writ of error to obtain judgment of the Supreme Court in regard thereto.

On the 25th following, the Attorney-General replied, stating substantially that he understood that the question was interesting to the government only so far as regards transactions now passed; that while some of the principles established by former Secretaries, as well as by the circuit court, might well in former years have been brought by the government before the Supreme Court, "the propriety of doing so at present makes a very different question, inasmuch as those principles have been acquiesced in, for year after year, and have formed the basis upon which vast amounts of business have been transacted in good faith between the government on one side and importers on the other; the more so, that as said above, under the recent change of legislation the reversal of that series of decisions is not to affect future business."

The question as to what charges and commissions appraisers were, before the statute of June 30, 1864, to include in ascertaining the dutiable value of goods imported is somewhat a different one. If that question had not been set at rest for the future by the above legislation (13 Stat., §17, sec. 24) there might be no objection to have it reconsidered. It was under the previous statute debatable, and some time since would have justified officers of the government in bringing it before the Supreme Court; as it is, however, the vast majority of the cases presenting the question has uniformly

been decided by Secretaries and by the courts adversely to the government. It is not improbable that such decisions were correct. At all events, it is hardly seemly to question their application to that comparatively small remnant of cases upon which the old law still operates.

On receipt of this decision, the Secretary of the Treasury wrote to the United States attorney concurring therein, and directed writs of error not to be sued out if plaintiffs would stipulate in writing to abandon the point that protests filed with one collector were binding on his successor in office.

In August, 1874, such stipulation was filed and all the suits sent to a referee; but in May following the United States attorney was directed to have the reference vacated and questions involved in them taken to the Supreme Court on the ground, as stated by the Secretary, that his concurrence in the opinion of the Attorney-General had been based on representations made to him by counsel of plaintiffs that there was but a remnant of the cases left, and that these had gone to judgment, which was not the fact.

The attempt to vacate the reference was resisted by plaintiffs on the ground that the government could not in good faith appeal after the letter of the Secretary directing no appeal to be taken, if the stipulation referred to was filed. The court therefore refused to vacate the order, and no appeal or writ of error has yet been taken in any of the cases.

The foregoing statement was prepared by the Solicitor of the Treasury by an order of Secretary Bristow, dated June 2, 1876, but was not acted upon by him.

Soon after Secretary Morrill assumed charge of the Treasury Department the whole subject was brought up for his consideration, in August, 1876. I had the honor to report to the Secretary on the 24th of August, 1876, upon the propriety of submitting the questions arising in the cases to the Attorney-General, and upon that report the Secretary declined so to refer them.

The reasons upon which his decision was based were that all the suits were under reference by consent, and it was necessary to vacate the decree of reference before they could be opened for trial. The court had refused, upon motion of the counsel for the government, to vacate the orders of reference.

The decisions of the courts and the acquiescence of the department in them, it was thought, ought not, at this late time, to be disturbed. It seemed that good faith required that an agreement for the disposition of the suits deliberately entered into by the government should not be violated because it appeared that the number of suits and the amount in controversy were greater than the representatives of the government supposed when they entered into the agreement.

It did not appear that, since the opinion of the Attorney-General above cited, any opinion of any court had been given adversely to the views of the claimants upon any point, and it did appear that an opinion of the Supreme Court, in the case of *Barney vs. Watson et al.* (2 Otto, 449), affirming the opinion of the circuit court, had been given upon two points in favor of the claimants, to wit, that the act of 1857, requiring appeals to the Secretary of the Treasury in certain cases does not apply to such cases as these under consideration, and, secondly, that a protest at any time before payment is sufficient; the act of February 26, 1845, and not the act of 1857, being applicable to them.

Nothing seemed to have occurred since the opinion of the Department of Justice was given that could lead the Secretary to suppose that the views of its officers could have been changed in favor of the government.

Upon this view of the matter the following instructions were given to the Solicitor of the Treasury by the Secretary, September 26, 1876:

In the matter of the suits known as "charges and commissions' cases," the Solicitor of the Treasury is directed to instruct the district attorney of the southern district of New York that this department withdraws the instructions heretofore given to him to

carry to the Supreme Court by appeal, writs of error, or otherwise, such cases upon the following questions:

1. Whether, under the tariff act of March 3, 1851, it was legal for the collector of customs to add to the foreign cost or value of merchandise commissions greater than the usual rates paid in the places from whence the importation was made.

2. Whether, under the same law, it was legal to add the cost of transportation, inland or coastwise, from the place from whence the merchandise set out, on a declared destination, to the United States, to the last place of shipment.

3. Whether, under the act, charges could be legally added in cases where the merchandise had been purchased to be delivered "free on board," and the charges were, as claimed by the importers, embraced in the price paid.

4. Whether a "prospective protest," or, in other words, a protest in advance, was sufficient to save the right of importers in cases where such additions as those specified in the foregoing paragraphs were made.

5. Whether, after the passage of the act of March 3, 1857, it was incumbent on the importer, in cases of additions being made or required by the collector, to appeal to the Secretary of the Treasury.

As to any other questions arising in said cases, the department does not intend, at this time, to give instructions.

Under these instructions, cases proceeded before the referees, and judgments to the amount of about ——— were rendered upon their report, and were paid: the debt, under section 3012½ R. S., "out of any money in the Treasury not otherwise appropriated"; the costs and interest, under section 3687 R. S., out of what is termed a permanent annual appropriation "for the expenses of collecting revenues and customs."

Upon the accession of the present Secretary, the whole subject was again brought under consideration, and the payment of the judgments rendered in the cases suspended for want of any appropriation out of which the same could, in the opinion of the Secretary, be legally paid. His decision of April 20, 1877, in relation to the use of appropriations for the payment of accrued claims is held to apply to the judgments in these cases.

Doubts having been suggested whether the proceedings in the courts and before the referees had been regular and in conformity to law, a thorough investigation by the department has been attempted.

Learning from the district attorneys in the two districts in New York, in the courts of which these suits are pending, that no accurate information could, within a reasonable time, be given by the officers of the courts as to the number of suits in which judgments had been rendered, nor of those still pending, nor of the amount already paid or which would probably be recovered in the pending suits, a special agent of the department, N. W. Bingham, esq., was directed to make an investigation and obtain the desired information. He detailed Special Inspector J. W. Davis to make the required examination. Mr. Davis has been aided by a clerk, Mr. W. C. Tompkins, detailed for the purpose. After several weeks spent at New York in examination of the records in the custom-house, as well as in the court, and after conference with the district attorney and special counsel for the government, and also with the counsel for the plaintiffs, the inspector has made a report sufficiently accurate for present purposes.

Upon the first question proposed for investigation the inspector reports:

As to whether protests were duly lodged at the custom-house and filed with each entry covered by these suits within the time prescribed by law, it is admitted by the attorneys of the plaintiffs that the protests were not filed with each entry; but they rely upon the general protest filed with the first entry as to which they make claim, and made to apply to it, and also to all future entries. * * * I have little doubt but that a protest will be found upon one of the early entries of each claimant. There is, however, no record or other means of determining the date at which it was pre-

fixed. * * * From the admissions of the attorneys, no protests or appeals were made as to the entries subsequent to March 3, 1857, such as were required by the act of that date.

As to this point, it should be borne in mind that in *Hutton vs. Schell* (6 Blatchford, p. 48) it was held that prospective protests under the act of March 3, 1857, may be valid. In that case the form used was as follows:

You are hereby notified that we desire and intend this protest to apply to all future and similar importations made by us.

The court cited several cases in support of the doctrine there laid down.

In the very recent case of *Barney vs. Watson* (2 Otto, p. 449), it was decided that the act of February 26, 1845, prescribing the time and manner of making protest to a collector of customs in cases therein mentioned continued in force until the passage of the act of June 30, 1864, and that the act of March 3, 1857, does not apply to the class of cases which we are now considering. That act required a protest within ten days after entry and an appeal within thirty days, whereas under the act of 1845 it was sufficient that protest should be made in writing at or before the payment of duties.

The act of 1857 is held in *Barney vs. Watson* not to relate to a decision upon the rate and amount of the duties to be charged, but only to the decision of the collector whether the goods were on the free-list or not. (2 Otto, p. 453.)

The inspector next reports upon the second question, "whether the several suits were brought within the six years from the dates of payment of duty upon such charges and commissions."

He says:

A large proportion of the suits were not brought for several years after the date of the last entry, and if the statute of limitations had been pleaded, most, if not all, of the items would have been barred.

Inasmuch as, under the decision of the Supreme Court in *Barney vs. Watson*, these suits are governed by the act of 1845, they are not barred by the limitations as to protest and appeal contained in the act of 1857. Being actions against the collector personally, they would be subject to the statute of limitations of the State of New York where they are pending. It is probably too late to effectually raise any question upon this point.

The third question investigated by the inspector relates to "the number of such suits still pending, the titles, amounts involved, and date of commencement of suit to be given in detail in each case."

The inspector has presented a tabulated list, marked A, "showing the number of suits in the charges and commissions cases in New York, with the date of action, names of plaintiffs and defendants, the collectors and district attorneys, docket-number, date of verdict or of reference, name of the referee, and the date of payment; also of the cases unsettled."

In exhibit B he gives copies of orders of court, and of reference, and of other documents relating thereto.

In exhibit C he gives the amounts of actual refunds in these cases from September 13, 1855, to February 5, 1877.

Exhibit D contains a list of the cases adjusted but not yet paid.

As these papers are very voluminous, it is sufficient to refer to them and give their results.

The inspector states that many of the cases, after judgment and sat-

isfaction, have been reopened, and, upon re-examination, further judgments have been rendered. Hon. Edwards Pierrepont and John I. Davenport, esq., are the officers to whom all these cases, except a few which have been referred to the collector of the port, have been committed as referees. Upon the report of the referee judgement was entered for the amount found by him to be due, with the costs of court and referee's compensation added, the judge in each case determining the amount of the referee's fees. The amounts were then certified and forwarded by the collector to the department for payment.

The inspector has made examination to ascertain whether in any of the cases a claim has been twice paid. He is satisfied that this has not been the case, except in one instance, which he recommends to be carefully examined. He refers to the cases of Mitchell and another *vs.* Redfield, where there appear to have been two refunds. An examination at the department shows that these judgments were for distinct causes of action.

As to the whole number of cases which have been presented, the inspector reports that 65 cases were settled, prior to 1860, without suit; that the whole number of suits brought is 1,406; the number pending at present is 776, of which 36 are not pressed by the claimants; the number paid is 723, of which 28 were reopened and paid; leaving of the original cases paid 695. In these 695 cases 723 payments were made, amounting to \$2,035,172.20. Deducting six payments in extraordinary cases, it is found that the average of the paid claims has been about \$2,640.

Exhibit D contains a list of claims now before the department, 12 in all, amounting to \$42,201.71, or about \$3,500 each. On the same sheet is a list of cases made up, but not yet forwarded to the department, 12 in number, amounting to \$27,917.12, or about \$2,300 each.

Assuming that the pending unsettled cases would average about \$2,900 each, they would amount in all to \$1,885,000. The accumulating interest and costs are, of course, greater upon the suits pending than upon those that were adjusted long ago.

This method of estimating the probable amount which may be recovered in the pending suits is very uncertain, but is the best that presented itself to the mind of the inspector.

The claims as they appear upon the papers are probably much larger than they would appear when adjusted by a verdict or by a reference; and it is impossible to gain any more accurate information as to the amount than appears above.

The inspector reports that the district attorneys, upon the assumption that only 400 cases were pending, estimated that about \$900,000 would be needed to satisfy them.

Certified statements of claims, amounting to \$39,213.99, are now on file in this department unpaid for want of an appropriation, and it is reported that other judgments to the amount of \$27,917.12 have been already rendered, certificates of which have not yet been forwarded.

Suits now pending.—It is understood that the suits now pending in both the districts of New York were originally commenced in the State courts; the act of February 26, 1845, vol. 5, p. 727, being construed to give a common-law remedy in these cases. All the suits were brought by A. W. Griswold and Alfred Douglass, as attorneys, in the State courts. They acted each in his separate class of suits, and have not acted, it is said, even in harmony in conducting them. Mr. Griswold till represents his cases. Douglass died about a year since, and is represented by E. D. Smith, esq., formerly district attorney of the southern district of New York. All the suits, except 64, were transferred from

the State courts to the circuit court for the southern district of New York. These 64 cases, which are all against Ex-Collector Redfield, were transferred to the northern district, where they are still pending, as Mr. Redfield had his residence within that district. The situation of these 64 cases will be considered in another place.

Causes of delay in these cases.—Most of these cases have been pending sixteen or seventeen years, and the inquiry is at once suggested, why such delay should have occurred.

It is well understood that the docket of the court for the southern district of New York has been long crowded with cases. But this is no reason for such delay as has occurred in these cases, because, as will be seen, the cases do not occupy much time in court, but are investigated before referees, and the reports of referees only are acted upon by the court.

If we look at the form of proceeding, it will be seen that, although verdicts are rendered in the cases, very little progress toward the conclusion of the cases is made by the trials in court. For illustration we will look at the trial of H. E. Gillelan et al. vs. H. J. Redfield, before Judge Shipman on the 2d of May, 1861. The jury was impaneled and two witnesses were sworn, when, as the record says, by consent of counsel the jury found a verdict for the plaintiffs for the amount, with interest, of the difference between duties paid under protest on commissions at $2\frac{1}{2}$ per cent. and such duties if levied on commissions at 2 per cent. on all importations, specified in the bill of particulars, from the continent of Europe, except Paris, and also for the difference between duties on $2\frac{1}{2}$ per cent. commission and such duties if levied on $1\frac{1}{2}$ per cent. commission on importations from Great Britain, except Yorkshire, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

It will be observed that all importations specified in the bill of particulars are included in the finding, and these were often very numerous.

It will be seen that the whole labor of adjustment was thus referred to the collector of customs, who was to report his results to the clerk of the court. For some reason, which does not appear, this practice was afterward changed, and the cases were sent to referees, who in theory made the examinations, but who in fact depended upon the custom-house officers for their results, since it is understood that nowhere else except at the custom-house could the data for these results be obtained. The form of procedure involved, necessarily, considerable time, but does not by any means account for the delay of sixteen or seventeen years. The delay may be more properly accounted for by the changes in the district attorney's office and the changes of officers and policy in the Treasury Department. An examination shows that since October 4, 1856, the date of Secretary Guthrie's order above cited in these cases, there have been twelve Secretaries of the Treasury, fourteen Attorneys-General, and nine district attorneys of the southern district of New York. It would not be strange if there has been some diversity of views or even some want of intelligent action in the conduct of the defense of these suits.

It is noticeable in this connection that, while at the accession of each new Secretary of the Treasury and of each new district attorney to office a new investigation has become necessary to their understanding of these cases, in some instances the retiring officers of the government, who had been educated in these cases at the government expense, have been at once retained as counsel for the plaintiffs. One Attorney-General, one Solicitor of the Treasury, one district attorney for the south-

ern district of New York, and one special agent are illustrations of this statement. It will be readily seen that the department must be peculiarly embarrassed by finding itself suddenly opposed by its own officers as counsel for the claimants.

The records show that there has been a continual controversy as to stipulations and agreements which, the plaintiffs have claimed, have been from time to time made by this department.

The act of 1839, which, with additional limitations, is embodied in section 3012 $\frac{1}{2}$ Revised Statutes, provided that when the Secretary is satisfied that more money has been received by the collector than should have been received for customs duties, he shall refund the same; and in most classes of refund cases it is insisted that the Secretary, after a principle governing a class of cases had been settled in the courts, to save delay and expense has adjusted the other cases falling within the principle, and that assurances were given by the department in these cases that adjustments would be made without suit after the principles of law had thus been settled. To this claim, which has been pressed as an equitable one upon every district attorney, upon every Solicitor of the Treasury, and upon every Secretary of the Treasury upon his accession to office, may be attributed a greater part of the delay which has occurred.

It would seem that the plaintiffs could have no interest in delaying the judgments in their favor; and it is evident that the greater the delay has been, the more difficult has it been for new officers of the department to gain a clear apprehension of the situation of the cases.

Fraudulent protests.—It is suggested, by one of the officers who has conducted the investigation at New York, that protests may have been fraudulently filed after the lapse of the proper time for filing them.

It is understood that the want of timely and proper protest goes to the jurisdiction of the court, and must, therefore, become a question of fact in each case. A general suggestion that false protests may have been filed is only valuable for the purpose of calling the attention of the government counsel to the necessity of strict proof of such protest in the trial of each case. The fact whether there was or was not such protest must be tried in court like any other material fact, and the opinion of any officer of this department can avail nothing in the trial of that issue. The facts stated by the officer who has reported upon the points will not go far toward rendering it probable that any such falsification of the record of the court could be proved.

Interest.—The claims in these cases, being against the collector personally, bear the New York rate of interest, 7 per cent.

It has been suggested by one of the officers that interest has been improperly compounded by adding to the report of the referee, which includes interest and costs, interest to the time of the judgment, and then again upon the full amount of such judgment to the time of payment. These are matters of detail which must be directed by the court under the supervision of the counsel for the government.

Costs.—It has already been observed that the verdicts, one of which has been cited, were rendered for the amount to be adjusted by the collector of customs and to be reported to the clerk of the court. There seems no good reason why this practice should not have been continued. But it appears that in a great majority of cases a referee has been appointed, generally Hon. Edwards Pierrepont or John I. Davenport, esq.; and in such cases the referee's fees and the expenses of making up the report are included in the judgment and paid by the government.

Nearly all the pending cases have been referred to Mr. Davenport.

Mr. Tompkins, in his report, says :

It is a well understood fact that the referee in these cases has nothing whatever to do, *except to sign his name* when the certified statements are ready for payment. Mr. Davenport may have strong reasons to urge why he should be paid these large fees for doing nothing, but I know of none. I would strongly urge that the district attorney be directed to have the orders referring these cases to Mr. Davenport vacated, and to have a new order entered referring them to the collector of the port as referee.

Mr. Tompkins says he has examined but two taxed bills of costs in these cases, both of which he gives in his report, and one of them is here transcribed as follows :

United States circuit court, southern district of New York.

WM. WATT ET AL. }
vs. }
H. J. REDFIELD. }

Plaintiff's bill of costs.

Docket-fee	\$10 00
<i>Disbursements.</i>	
Affidavit	25
Subpcna	1 00
Service summons	1 00
<i>Witnesses' fees.</i>	
Fred. Ogden, 75 days	112 50
C. A. Arthur	1 50
A. H. Lafin	1 50
Clerk's fees	26 85
Referee's fees	250 00
Additional interest on \$3,588.81 from December 30, 1872, to February 11, 1873.	70 24
	474 84

Mr. Tompkins remarks upon the witness-fees to "Fred. Ogden—75 days—\$112.50":

This money was paid Ogden, not as witness-fees, but for making up the certified statement upon which the money was paid by the department, and which constituted the only report made by the referee in the case. In other words, the referee, instead of making up the report himself as he was paid to do, hires Ogden to do it; but he does not pay Ogden out of his fee, as would apparently be simple justice, but charges the amount in his bill of costs, and thus the government pays twice for the same work. If the collector had been referee, the amount saved in this one case would have been \$366.50.

All these matters are, however, within the jurisdiction of the court to order; and it is the duty of the counsel for the government to call the attention of the court to them, and to see that only the proper costs are allowed.

Cases reopened.—As if to make these cases absolutely interminable, the court, upon motion of the plaintiffs, has recently granted a motion to reopen twenty-three of them in which judgments had been entered at various times from 1860 to 1866.

The motion to reopen was filed on the 27th of December, 1866, and notice thereof was given to the district attorney. On the hearing upon said motion affidavits were filed tending to show, and showing to the satisfaction of the judge, that there were important omissions in making up the claims embraced in the suits, and the motion prevailed. On the 27th of January, 1877, the court, Judge Blatchford,

Ordered that the judgment entered in the above submitted causes upon the verdicts therein be vacated, and that the assessments of the plaintiffs' damages under the verdicts in said causes be referred to John I. Davenport, esq., as sole referee.

And it is further ordered that the referee proceed to adjust *de novo* the plaintiffs'

damage under said verdicts in accordance therewith, and from the amounts found due, if any, he deduct the sums paid upon the judgment heretofore entered in each of said cases respectively, and that he report the balance, if any, found due the plaintiffs in each of said cases.

Mr. Tompkins estimates, without any very reliable data, that the additional amounts to be refunded in these twenty-three cases may reach from \$75,000 to \$100,000.

It appears that other cases than these have also been reopened; but we have no information as to the number or the amount.

It should be remarked as to reopening these cases that it is, of course, done only on order of the court having proper jurisdiction, and that the department in no way intervenes in the matter except by instructing its counsel to resist such motions in all proper cases.

The sixty-four cases.—The history of these cases is peculiar. After most, if not all, of the other charges and commissions cases had been commenced, Douglass and Griswold, attorneys, ascertaining that some cases had been overlooked, made arrangements, each acting independently of the other, with different members of existing firms, and sometimes with different members of firms which had been dissolved, and these sixty-four cases, like the others, were entered in the State courts. It is understood that in this way two suits for the same cause of action were, in many instances, commenced, and that a large proportion of the sixty-four cases may, upon this ground, be defeated. They are all against Ex-Collector Redfield, and, as has been stated, were transferred to the circuit court in the northern district of New York for trial.

The early record of the cases is not before us; but it appears that Messrs. Webster and Craig were employed for the government, and they have continued in charge of the suits to the present time.

The statute of limitations was pleaded in each case, to which there was a replication that the defendant within six years next before the commencement of the suit had renewed and ratified the promises in the declaration alleged. To this replication a rejoinder was filed by the defendant, denying the alleged new promise, upon which an issue was joined.

The rejoinders appear to have been filed on the 4th of April, 1872. The cases were noticed for trial at several terms from that time to March 14, 1874, when the plaintiffs served on the defendants a bill in equity asking for an injunction. And such proceedings were had that on the 30th of April, 1874, a provisional injunction was issued by Mr. Justice Smalley, in part as follows:

It is ordered and adjudged by the court that the defendant, and his attorneys and solicitors, be strictly enjoined from proceeding and insisting upon the trial of any of said sixty suits in a court of law, upon the pleas of the statute of limitations, until the further order of the court, on condition that the plaintiffs in each of the aforesaid sixty suits named in the bill file a stipulation with the clerk of this court, that in case they recover judgment against the defendant therein, a certificate of probable cause shall be issued by the court rendering the judgment; and further, that neither of the plaintiffs shall, in any event, issue execution, or enforce said judgment, in any way, against said Redfield or his property.

The evidence upon which this injunction was granted is not produced, but sufficient appears to show that the plaintiffs relied for evidence of the alleged new promise upon agreements entered into by the Treasury Department that the cases should be settled in accordance with an alleged general order of the Secretary for the refund of duties collected in such cases.

It is alleged in the bill that certain cases of the same character had been tried in the southern district of New York and in California, where

it was decided and adjudged that such cases of duties were illegally exacted, and the same were repaid by order of the Secretary of the Treasury.

The order of the Treasury Department, signed by Secretary Guthrie, of October 4, 1856, is annexed to the bill for injunction, directing Collector Redfield to prepare the usual certified statements for return of "duty on freight."

Another Treasury order, dated May 27, 1857, and signed by Secretary Cobb, is also annexed, directing Collector Redfield to prepare and transmit to the department the usual certified statements for a return of the duty erroneously exacted on commissions in excess of the "usual commissions" charged in China, Sweden, Norway, Holland, and German ports.

Another order, of May 21, 1863, by Secretary Chase, to the same effect, is also annexed to said bill.

It was also alleged that Mr. Redfield, after he was out of office, had admitted that there had been an excess of duties paid, and declared that the statute of limitations should not run against the claims. It was also alleged that the Secretary had made the same declarations.

It was denied on the part of the government that the orders of the department above cited amounted to a promise to pay, or that such promise by the department would be valid. It was contended that the department orders amounted only to a promise to ascertain what duties had been actually received; and, as the plaintiffs' declarations contain no particulars, it was contended that no general promise to investigate and ascertain the just claims could amount to a direct promise to pay the claims which the plaintiffs proposed to specify in other suits.

Another question was also raised in the cases, namely, whether the six years of limitation had actually elapsed, it appearing that the defendant, Redfield, was absent from the State of New York eleven months of the time, and that, deducting the term of this absence, the six years had not elapsed.

On a hearing before Mr. Justice Woodruff, the provisional injunction was dissolved, and the questions raised in the cases were carried on writ of error to the Supreme Court of the United States, where they are still pending.

Conclusion.—Considering the adverse decisions of the courts, the opinion of the Attorney-General, and the almost uniform action of the department upon the assumption that these claims are legal, there seems to be no other course open to the department than to bring the suits as speedily as possible to an end.

To accomplish this they should be referred at once to the collector of the port of New York, so as to save the fees of referees; and clerks enough should be detailed to make up the statements in the cases as speedily as possible, so that judgment may be entered. This labor will require the temporary increase of the force at the custom-house.

The importance of employing not only competent but honest and reliable clerks to make up these statements is manifest. The amount of damage in each case found by the referee must depend upon the faithfulness with which the records of the custom-house are examined and reported. A single dishonest officer engaged in this business may unfairly increase the amounts of the judgments hundreds of thousands of dollars.

The courts have decided that only certain charges and certain commissions have been overrated in making up the data. It by no means

follows that the claims which the plaintiffs set up are not grossly exaggerated or false.

It has been seen that the referee, in fact, only signs the statements prepared by the custom-house clerks. It would be hardly possible for the district attorney or any counsel for the government to follow the details of the investigations at the custom-house. In short, the amount to be paid by the government must depend upon the competency and integrity of these minor officials, rather than upon the ability or integrity of the counsel or court.

It is not practicable, perhaps, to investigate the cases in which judgments have already been entered, for the purpose of correcting possible errors; but it is practicable, by the investigation of the methods in which the records at the custom-house are kept, and by consultation with the officers there and the employment of proper persons to attend to the details of the claims still to be adjusted, to prevent the allowance of false claims in future.

It is well known that information has been given to the department that extensive frauds have been practiced in making up the judgments in these cases in the custom-house at New York. It is alleged that money has been paid to various officers there for the purpose of procuring their aid for particular claimants in that class of suits.

In such cases, where the judgments have been satisfied, it is, perhaps, impossible to revise the judgments thus rendered and recover the amounts fraudulently obtained. Should the evidence be conclusive enough in the mind of the Secretary to justify such a course, he may communicate to Congress his opinion upon the subject and the evidence upon which it is founded, with a view to an investigation of the subject and a suspension of appropriations for the payment of judgments in these cases, should such a measure be deemed proper.

Second. *Claims for refund of 50 per cent. additional duty, by virtue of section 20 of the act of June 30, 1864* (U. S. Stat. at L., vol. 13, p. 216).—These claims arise upon the following state of facts:

The joint resolution of April 29, 1861 (Stat. at L., vol. 13, p. 405), provided that, until the end of sixty days from the passage of the joint resolution, 50 per cent. of the rates of duties then imposed should be added to the present duties, except on unsized printing-paper.

By the 20th section of the act of June 30, 1864, it was provided that the joint resolution should be deemed not to have taken effect until after the 30th day of April, 1864, and that it should continue in force until and including the 30th day of June. This cut off two days from the beginning of the joint resolution, and added two days at the end, and the duties which are now being refunded are those which were exacted on goods imported on the 29th and 30th days of April, in accordance with section 20 of the act of June 30, 1864 (vol. 13, p. 216). The opinion given by the Attorney-General in these cases is that that section of the law was mandatory upon the Secretary to refund the duties overpaid on goods imported on these two days. None have been paid since the 4th instant. The only point of inquiry in these cases is, whether the 20th section of the act of June 30, 1864 (vol. 13, p. 216), can be regarded as still in force, the Revised Statutes not having incorporated it. The repealing section leaves the matter somewhat in doubt. The opinion of the Attorney-General assumes that it is in force.

Third. *Additional duty of one cent per pound on third-class wool.*—Under Schedule L, October 21, 1875, the department decided that where the export duty at the port of exportation added to the market-price of the

wool carried the value of third-class wool above 12 cents per pound, an additional duty of one cent per pound should be assessed under section 2908 of the Revised Statutes. The legality of this decision was referred to the Attorney-General, who gave an opinion directly against it, and in accordance with that opinion the department promulgated decisions of March 25, 1876, August 19, 1876, and October 25, 1876. In consequence of this action judgments were allowed to be entered by consent against collectors of customs for recovery of the one cent per pound additional duty where protest, appeal, and suit had been duly instituted. This action was taken upon the recommendation of the Attorney-General.

Fourth. *Fancy and striped Italian cloths.*—These goods had been classified, under the decision of this department, under the general provision for manufactures of worsted, subject to duty at the rate of 50 cents per pound and 35 per cent. *ad valorem*. Importers protested, appealed, and brought suit, claiming that the goods were Italian cloths, and only dutiable when valued at 20 cents or less per square yard at the rates of 6 cents per square yard and 35 per cent. *ad valorem*, and when valued at over 20 cents per square yard at 8 cents per square yard and 40 per cent. *ad valorem*. A case involving the question was tried in the United States circuit court for the southern district of New York, in which the judgment was adverse to the government. A report of the case made by the district attorney was submitted to the Attorney-General, who certified that, in his judgment, no writ of error could properly be taken to the United States Supreme Court. (In this connection, see act of March 3, 1875, vol. 18, p. 469, which limits and restricts the refunding of customs duties.) The department acquiesced in the opinion of the Attorney-General, and directed the necessary papers to be prepared for refund of the difference between the duties paid and those claimed.

Fifth. *Fancy and diagonal black alpacas.*—These goods were classified as manufactures of worsted under Schedule L, the importers claiming them dutiable as women's and children's dress goods under the same schedule. The question involved was whether they were properly women's and children's dress goods. Upon a trial of the case in the United States circuit court for the southern district of New York, involving the question, judgment was adverse to the government. The case was subsequently sent to the Attorney-General, who, on the 22d of December last, certified that no appeal or writ of error would be taken to the United States Supreme Court. The department acted in accordance with the opinion of the Attorney-General.

Sixth. *Rice.*—Rice imported from India, and known as "native-cleaned patna rice," was assessed with duty on importation as cleaned rice. It appears to have been partially cleaned, but was not cleaned clean. The importers claimed that it was not the cleaned rice of commerce, but was uncleaned. Suits were brought to test the question at Boston, New York, and San Francisco. Five trials were had upon the subject. The last case tried was at Boston, and District-Attorney Sanger prepared a bill of exceptions upon which to go to the Supreme Court. The exceptions, however, were taken upon side issues, and did not relate to the main question before the court. Upon reference of the matter to the Attorney-General, that officer certified that the exceptions were not of a character demanding a review of the case by the Supreme Court, and advised an acquiescence in the judgment. The department took action accordingly.

In each of the class of cases before mentioned it will be found that a greater proportion of the duties were paid prior to the 1st of July, 1876.

DELAYS IN TRIALS.

The following extract from the annual report of the Secretary of the Treasury for the year 1876 is commended to your attention :

About three-fourths of the revenue from customs is collected at the port of New York, and the litigation arising therefrom has so crowded the dockets of the courts in the southern district of that State that great delay in the decision of tariff questions has unavoidably arisen.

Suits are brought for the reversal of decisions of the department, pending which importers are subjected to the payment, under protest, of duties which, after years of litigation, may appear to have been wrongfully assessed. In this way suits are multiplied, and trade is subjected to uncertainties and losses which a speedy final decision might obviate.

Two methods of obviating such delays are suggested. The first is the organization of a court of arbitration, such as is connected with the Chamber of Commerce of New York, with or without the power to render final judgment, as might be thought best. The second is the establishment of a revenue court in the southern district of New York, exclusively for the trial of customs-revenue cases, analogous to the court of exchequer in England, which originally had only jurisdiction of cases arising in connection with the King's revenue.

Under either system, the highest expert skill, both in law and fact, might be secured for the speedy determination of a peculiarly embarrassing class of litigated cases.

REFUNDS OF INTERNAL REVENUE TAXES.

By section 3220, Revised Statutes—

The Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized, on appeal to him made, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; also to repay to any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court for any internal taxes collected by him, with the costs and expenses of suit; also all damages and costs recovered against any assessor, assistant assessor, collector, deputy collector, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty.

Sections 3221, 3222, and 3223 of the Revised Statutes authorize the abatement or refund of taxes in cases of spirits destroyed by casualty in bonded warehouses.

Claims arise also for refund of taxes assessed or collected under the following sections, among others:

As to distilled spirits, claims for taxes paid through error in gauge (secs. 3249 and 3251, R. S.); for deficiencies in the production of spirits, (sec. 3309, R. S.); assessments made under section 3309, Revised Statutes, for excess of grain or molasses used; and as to fermented liquors for production presumed because of excess of material used (sec. 3330, R. S.). As to tobacco and cigars, refunds are authorized on overassessment for production presumed because of excess of material used (secs. 3371 and 3396, R. S.).

Many difficult questions have arisen upon claims for refunds of internal-revenue taxes; as to taxes assessed against banks and bankers upon capital and deposits (secs. 3407 and 3408, R. S.).

In *Selden vs. Equitable Trust Company* (4 Otto, 419), there is a full discussion as to the definition of a "bank or a banker" under section 3407, Revised Statutes, and as to what constitutes "a person, bank, association, company, or corporation engaged in the business of banking." And it is there held that a corporation whose business is confined to the investment of its own capital in bonds secured by mortgage on real estate, and to the negotiation, sale, and guarantee of them, is not "a bank or a banker" within the meaning of section 3407, Revised Statutes.

Several cases of importance have arisen under the sections referred to, and upon the authority of this case large refunds have been made.

Cases have also arisen as to the ten per centum tax on circulating notes of certain descriptions (secs. 3212 and 3414, R. S.); as to taxes paid as taxes on cotton, when, as claimed, they were paid on rope and bagging, because of no tare being deducted, as alleged, in reference to which class no less than twelve statutes require to be examined; as to taxes paid by brokers on sales of cotton (13 Stat. at L., pp. 273 and 274, and vol. 14, p. 134).

Refunds of taxes paid on *legacies and successions* form a very intricate branch of the internal-revenue refund-law. In this discussion the whole doctrine of vested and contingent estates has come up anew, and six opinions, at least, of the circuit and supreme courts have been delivered upon the subject. The facts are intricate and obscure, and the law usually more so.

See opinion of Lowell, J., in *May vs. Slack* (16 Record, p. 134), holding that legacy-taxes *accrue* on the death of the testator, although not payable until the legacy is payable. Also opinion of Shepley, J., to the same effect, in *Mason vs. Sargent* (23 Record, p. 155).

See letter of Commissioner in 23 Record, p. 254, in case of Jos. Lawrence, applying case of *May vs. Slack*, and holding that the appointee takes under the original will and not under the will appointing him. See decisions of Blatchford, J., in *United States vs. Allen* (23 Record, p. 192), that under act of 1862 the legacy-tax is imposed on executors, &c.; and of Shepley, J., in *Mason vs. Clapp* (21 Record, p. 268), holding, as to succession-tax, that in this case it had not accrued on death of testator and was not saved by section 17 of the act of July 14, 1870; sustained by Supreme Court in *Clapp vs. Mason* (4 Otto, p. 589).

As to assessed penalty of 50 per cent. for failure to make returns (section 3176, R. S.).

As to tax paid on gross receipts of expressmen (13 Stat., p. 276).

As to income-tax paid on State officers' compensation, it has generally been held by the courts that salaries paid by States to their officers were not taxable under the United States laws. (*The Collector vs. Day*, 11 Wallace, 113).

As to taxes paid upon dividends upon stocks and interest on bonds owned by a State, county, or city, see *United States vs. Railroad Company* (17 Wallace, 322).

As to taxes deducted from dividends on stocks and interest on bonds owned by non-resident aliens, see *Railroad Company vs. Jackson* (7 Wallace, 262).

Hundreds of references to decisions and rulings upon refunds of internal-revenue taxes are at hand. The subject involves a very nice analysis of the statutes and of the legal principles of construction; the above is little more than a mere abstract.

INFORMERS' REWARDS.

Wide discretion is given to the Secretary of the Treasury with regard to allowances to informers, both in relation to customs-duties and internal-revenue taxes. By the act of March 2, 1867 (vol. 14, p. 546), the proceeds of fines, penalties, and forfeitures incurred for violation of the laws respecting customs-revenue, after deductions of charges and expenses and the amount of duties, are divided as follows: One-half to the United States, one-fourth to the informer or officer making the seizure, the remaining fourth to be equally divided between the collector,

naval officer, and surveyor for the district in which the seizure is made, or if there be only a collector, then to the collector. In case an officer of a revenue-cutter is the informer, the proceeds are divided as follows: One-fourth to the United States, one-fourth to the officers of the customs, and the remainder to the officers of such revenue-cutter in proportion to their pay.

Section 2, of the act of 1867, contains very stringent provisions for the seizure of books and papers. The provisions of that act had been very harshly enforced in several well known cases, and the subject was brought to the attention of Congress in connection with the Sanborn contracts, so called, to which we shall have occasion presently to refer.

By the act of June 22, 1874 (vol. 18, p. 186), all provisions of law, under which moieties of any fines, penalties, or forfeitures under the customs-revenue laws or any share therein were paid to informers, are repealed, and the proceedings for compelling the production of books and papers in civil proceedings are essentially modified.

The act of 1874, which is now in force, provides, by section 4—

That whenever any officer of the customs or other person shall detect and seize goods, wares or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs and charges, connected therewith.

And whenever any person, not an officer, shall furnish original information concerning any fraud upon the customs revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or any fine, penalty or forfeiture incurred, such person may be paid such compensation, under the direction of the Secretary, as may be just and reasonable, not exceeding in any case \$5,000.

Section 5 provides for compelling the production in courts of books and papers, upon application to the court and notice to the defendant, and allows an examination of such books and papers, under the direction of the court, by the government-attorney, the owner of the books or papers retaining the custody of them, except pending their examination in court.

Section 6 provides that no payments shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his compensation shall have been established and the value of his services certified by the court. But no certificate of the value of such services shall be conclusive of the amount thereof. When any fine, penalty or forfeiture is collected without judicial proceeding, the Secretary of the Treasury shall require satisfactory proof that such person claiming is justly entitled thereto.

Section 6 is construed not to apply to officers or others named in the first clause of section 4, who shall "detect and seize" smuggled goods. The Secretary may award to them their compensation without the certificate of a court.

It will be observed that the discretion of the Secretary is, by the existing law, unlimited as to the amount of compensation to be awarded, not exceeding in any case \$5,000. In practice the Secretary usually allows in such cases from 25 to 35 per cent. of the amount recovered.

The act of 1874, which has just been considered, is limited to the customs-revenue laws.

INFORMERS' REWARDS UNDER INTERNAL-REVENUE LAWS.

In the general appropriation bill of May 8, 1872 (vol. 17, p. 69), was enacted the provision under which the well-known Sanborn contracts

were executed. It provides that the Secretary of the Treasury may employ not more than three persons to assist in discovering and collecting any money belonging to the United States, whenever the same shall be withheld by any person or corporation, on such terms and conditions as he shall deem best for the interests of the United States, no compensation to be paid except out of the money and property so secured, and no person to be employed who shall not have fully set forth in a written statement, under oath, the character of the claim which he proposes to recover, the laws by the violation of which the moneys have been withheld, and the name of the person, firm or corporation having thus withheld such moneys.

It would seem that there is nothing in this provision very objectionable. The excitement which arose against the Sanborn contracts was due, perhaps, more to the fact that the monopoly provided for in the act of 1872 was granted to an individual upon a very loose compliance with the provisions of the statute, than to any inherent defect in the law itself.

The result of the investigation of the Sanborn contracts was the repeal, by the act of June 22, 1874 (vol. 18, p. 192), of the provision of the act of 1872 under which those contracts were executed. The repealing act directed the Secretary of the Treasury to revoke and annul all contracts made under said provision, and forbade the Court of Claims from considering any claims for damages by reason of the discontinuance of the contracts or for any profits or percentage under them.

The law now in force with regard to informers' rewards under the internal-revenue laws is found in section 3463 Revised Statutes, which provides that—

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law.

Under this provision the Commissioner of Internal Revenue, by circular order No. 99 of December 1, 1875, offers for information, given by others than officers of the internal revenue or persons employed in connection with the internal-revenue service, that shall lead to the detection and punishment of persons guilty of violating the internal-revenue laws, &c., such reward as the Commissioner of Internal Revenue may deem suitable, but in no case exceeding ten per centum of the net amount of fines, penalties, forfeitures, or taxes which, by reason of said information, shall be recovered and actually paid to the United States.

In analogy with the limitation of the amount payable to informers for violation of the customs-revenue laws, the Commissioner of Internal Revenue has ordered that in no case shall more than \$5,000 be paid to informers under the internal-revenue laws.

There can be no doubt that the effect of the act of June 22, 1874, vol. 18, p. 86, entitled "An act to amend the customs-revenue laws and to repeal moieties," has essentially lessened the proceeds of fines, penalties, and forfeitures recovered for the violation of customs laws.

This matter is set forth in the recent annual report of the Secretary of the Treasury, by which it appears that the proceeds of such fines, penalties, and forfeitures paid into the Treasury has decreased from the sum of \$952,579.86 for the year ending June 30, 1871, to \$146,413.21 for the year ending June 30, 1877. The smallest sum received within the term indicated before the repeal was for the year ending June 30,

1874, \$651,271.76, and the largest sum after the repeal was for the year ending June 30, 1875, \$228,870.23.

The collector of customs at New York submitted to the commission which examined that custom-house a table which showed that in 1873 the seizures at that port amounted to \$773,310.09; that in 1877 the total amount was \$120,131.09; and he expressed the opinion that the above figures represent a loss of many millions to the government, caused by a comparative safety to those who are undertaking and accomplishing great frauds upon the government.

It is certain that the business of an informer is not of that agreeable and popular character that any person will enter into it except with the expectation of large rewards in case of success.

There is no doubt that enormous frauds are systematically carried on, and that the government annually loses millions through the violation of its customs and internal-revenue laws. No other methods are known by which these frauds can be detected and the revenues properly collected except those practiced by informers and detective officers. And it is for Congress to determine whether the government shall submit to such frauds upon its revenues, rather than to make it for the interest of employés and agents of fraudulent importers to become informers and witnesses rather than aiders and abettors in fraudulent practices.

FEEES OF DISTRICT ATTORNEYS.

Numerous questions are constantly arising before the department as to the allowances to be made to district attorneys for their compensation.

Section 770, Revised Statutes, provides that—

The district attorney for the southern district of New York is entitled to receive quarterly, for all his services, a salary at the rate of six thousand dollars a year. For extra services, the district attorney for the district of California is entitled to receive a salary at the rate of five hundred dollars a year, and the district attorneys for all other districts, at the rate of two hundred dollars a year.

This provision is construed as giving to the district attorney the sum mentioned for general services outside of the particular services named in the fee-bill. And in the various sections granting compensation in special cases, although in terms for "extra services," the amount is in fact allowed as the regular salary of the district attorney. There is no other provision in the law for the payment of a fixed salary to a district attorney. The rest of his compensation accrues in the shape of fees.

Various duties are required to be performed by district attorneys under special provisions of law; and in many cases it is doubtful whether or not they are entitled to special compensation for such services.

By section 771, Revised Statutes, it is the—

Duty of every district attorney to prosecute in his district all delinquents for crimes and offenses cognizable under the authority of the United States, and all civil actions in which the United States are concerned, and, unless otherwise instructed by the Secretary of the Treasury, to appear in behalf of the defendants in all suits or proceedings pending in his district against collectors, or other officers of the revenue, for any act done by them, or for the recovery of any money exacted by or paid to such officers, and by them paid into the Treasury.

This, it will be observed, does not specially provide for payment for the services enumerated therein:

By section 827, Revised Statutes—

When a district attorney appears, by direction of the Secretary or Solicitor of the Treasury, on behalf of any officer of the revenue in any suit against such officer for any act done by him, or for the recovery of any money received by him and paid into the Treasury in the performance of his official duty, he shall receive such compensation as may be certified to be proper by the court in which the suit is brought, and approved by the Secretary of the Treasury.

This section is a re-enactment of a provision of the act of 1863, which provided that, when the district attorney appears by direction of the Secretary or Solicitor of the Treasury, or "any other proper officer of the government," in suits against collectors, &c., he shall be allowed compensation.

In suits commenced under the act of 1863, which was amended by section 827, Revised Statutes, district attorneys were allowed compensation where they appeared by direction of the collectors of customs; and it is understood that, without notice of amendment, allowances have continued to be made coming within its provisions, where the collector has authorized the services, although no express authority has been given by the Secretary or Solicitor of the Treasury.

Very recently the question has arisen whether allowances can be made for any services under that act unless upon express instructions of the Secretary or Solicitor of the Treasury, directly given, to perform the services in question.

By section 299, Revised Statutes, the accounts of district attorneys for services rendered in cases in which the United States is interested, but is not a party of record, or in cases against the officers, &c., of the United States for acts committed or omitted, or suffered by them in the lawful discharge of their duty, shall be audited and allowed as any other cases, assimilating the fees as near as may be to those provided by law for similar services, &c.

This section certainly implies that district attorneys in the class of cases described therein are to be paid for their services.

By a strict construction of section 827, Revised Statutes, it may be held that they shall only be compensated in the cases where they are specially directed to appear.

The three sections under consideration may be so construed as to be strictly consistent. By section 771, Revised Statutes, the district attorney is required to appear in all cases of a certain class. By section 827, Revised Statutes, when he appears in such cases by direction of the Secretary or Solicitor of the Treasury he may be compensated for his services. And by section 299, Revised Statutes, all accounts for such services shall be audited and allowed, assimilating the fees to those provided by law for similar services.

This construction, although, perhaps, the only one which harmonizes the provisions of these sections, is more stringent against the allowances to district attorneys than has ever in fact prevailed in the department.

Actions against collectors for illegal assessments of duties constitute by far the largest class of claims coming within each of the three sections, and these have been defended by the district attorneys by direction of the collectors of customs, which has hitherto been held sufficient, and large allowances have been made for such services.

It certainly would be much more just to make the allowance to the district attorney for his services depend upon his showing that he appeared in a case where he ought to have appeared, rather than upon the fact that he had procured a direction from the Secretary or Solicitor to appear in advance of performing any services. After the services were performed the department could form some judgment as to the propriety of his appearing. Before an appearance is entered the department would have no means ordinarily of knowing much about the matter.

It is evident that some legislation upon this subject is required, and this will become still more clear when we proceed to examine the vari-

ous provisions of law under which district attorneys are entitled to receive compensation.

There being no fixed salary for a district attorney, unless the allowance of \$200 a year under section 770, Revised Statutes, be regarded as such, compensation must be found in the various allowances scattered throughout statutes for fees in special cases.

Under section 833, Revised Statutes, every district attorney shall report on the 1st days of January and July all fees and emoluments received by them.

Section 834, Revised Statutes, excepts the 2 per centum allowed under section 825, Revised Statutes, and the fees allowed for defending suits against government officers, &c., by section 827, Revised Statutes.

Under section 835, Revised Statutes, no district attorney shall retain more than \$6,000 a year from the fees and emoluments which he is required to include in his semi-annual returns.

Under section 836, Revised Statutes, the district attorney for the southern district of New York shall receive above his \$6,000 a year such sum as the Attorney-General shall fix to pay the proper expenses of his office.

Under sections 836 and 4646, Revised Statutes, the district attorney is allowed a just compensation for services in prize causes, to be determined by a court and paid as costs in the causes.

Under section 838, Revised Statutes, every district attorney, to whom any collector of customs or of internal revenue shall report any case in which any fine, penalty, or forfeiture has been incurred in the district of such attorney, shall cause proper proceedings to be commenced and prosecuted for such fines, penalties, and forfeitures.

For the expenses incurred and services rendered in such cases the attorney shall receive such sum as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge; provided, that the annual compensation shall not exceed the maximum prescribed by law by reason of such allowance and payment.

Under section 843, Revised Statutes, allowances for personal compensation of district attorneys shall be made from the fees and emoluments of the *calendar year*.

Under section 846, Revised Statutes, the accounts of district attorneys shall be examined and certified by the district judge before being presented to the Treasury Department. They shall then be subject to revision upon their merits by the accounting-officers, as in case of other public accounts.

Under section 3081, Revised Statutes, collectors may release, subject to the approval of the Secretary of the Treasury, any property seized, the appraised value of which shall not exceed \$1,000, on payment of the appraised value thereof.

Under section 3083, Revised Statutes, a report of seizures made shall be given to the Secretary of the Treasury; and under section 3084, Revised Statutes, to the district attorney.

Under section 3085, Revised Statutes, the district attorneys shall cause suit to be commenced and prosecuted, unless they decide that conviction cannot be obtained or that the ends of public justice do not require such suit to be prosecuted, in which case they shall report to the Secretary of the Treasury.

For expenses incurred and services rendered in prosecutions for such fines and penalties, they shall receive such allowance as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge.

These fees are to be returned in the semi-annual returns. See section 834, Revised Statutes, which refers to this section.

Conclusions.—The district attorney may receive out of his fees and emoluments, of which he makes return, not exceeding \$6,000 a year, also his 2 per cent. on money collected by section 825, Revised Statutes, also his fees for defending suits against United States officers, &c., under section 827, Revised Statutes. But if his fees so returned exceed \$6,000, he cannot receive anything more under sections 838 and 3085, Revised Statutes.

If his fees for the calendar year do not exceed \$6,000, he may receive pay for certain services under section 838 and 3085, Revised Statutes, both of which seem to relate to fines, penalties, and forfeitures, and cover the same class of cases. They both refer to the same act of the 3d of March, 1873, as their basis. He may also receive compensation for services in prize cases.

What fees may be allowed under sections 838 and 3085, Revised Statutes, is a question for consideration.

The First Comptroller is understood to hold that under said sections only fees for preparation before trial can be allowed, inasmuch as the fee-bill provides for and fixes the fees for services in court.

This is a very important point, because large claims are filed for services in court in trial of cases under said sections 838 and 3085, Revised Statutes.

The Comptroller's rule is not satisfactory to the attorneys, who claim that under said sections 838 and 3085, Revised Statutes, they are entitled to be paid reasonable fees for their services in court as well as those preliminary to trial.

The fee-bill, section 824, Revised Statutes, allows to district attorneys, on a trial before a jury or a final hearing in equity or admiralty, a fee only of \$20. It is not unusual that a jury trial may occupy five, ten, or even forty days in court. In one of the whisky trials of great length in Missouri, in which special counsel were paid \$10,000 fees by the government, the district attorney, who had assisted faithfully throughout the trial, presented his bill under section 838, Revised Statutes, for compensation, and the accounting-officers disallowed it, because the fee-bill limits the fee for a trial in court to \$20. The Secretary had no power to make just compensation for the trial, but could only allow him a reasonable fee for the preparation of the case for trial.

It is quite manifest that more legislation is necessary to define the compensation which district attorneys should receive. The tradition of the department is that the various amendments, to which we have referred increasing the allowances of district attorneys, have been made at the suggestion of friends in the interest of the district attorney for the southern district of New York. Whether that be true or not, the allowances made to that officer in some of the past years have exceeded \$30,000; an amount which certainly would not be deliberately allowed to that officer were the subject now before Congress.

The following order of the Secretary was designed to remedy such abuses in future:

WASHINGTON, D. C., June 4, 1877.

From and after the first day of July next, the allowances made to district attorneys for services under the provisions of section 827, Revised Statutes, or any other law authorizing allowance of fees by the Secretary of the Treasury, or with his concurrence or approval, shall not exceed during any fiscal year the sum of \$4,000, or a *pro rata* amount for any quarter of such fiscal year.

The best way to settle the whole matter of fees of district attorneys is to prescribe by law a fixed annual salary, and require payment into the Treasury of all fees and emoluments.

CLAIMS FOR PROCEEDS OF COTTON UNDER SECTION 5, ACT OF MAY 18, 1872.

By the act of May 18, 1872, section 5, the Secretary of the Treasury was authorized and directed to pay to the lawful owners or their legal representatives, out of any moneys unappropriated, the net proceeds actually paid into the Treasury of all cotton seized after the 30th day of June, 1865, by agents of the government unlawfully and in violation of their instructions.

No claim was to be considered for cotton seized before the 30th day of June, 1865, nor any claim not filed within six months after the passage of the act.

This act restored, with certain limitations, the jurisdiction exercised by the Secretary before the moneys derived from captured and abandoned property were covered into the Treasury.

For seizures after the 30th of June, 1865, it was made exclusive, and without appeal to any court.

He was made by Congress the sole judge of the proper meaning of the act, the admissibility of evidence, and the effect of the evidence presented.

Under the provisions of this act many claims were presented in general conformity to a series of regulations issued by the Secretary; among these it was required that the claimant should make oath, as preliminary to any examination, that he was the lawful owner of the cotton at the time of the seizure, and that his affirmation in respect to all material allegations should be supported by the affidavits of two credible witnesses.

Almost all of the 1,336 claims presented were so sworn to. Upon examination it was found that in the large majority of cases the cottons claimed had been sold by the claimants to the Confederate States, and had been paid for in Confederate money or bonds.

In most of the claims this fact was not revealed in the petitions, though in some it was stated, and the effect avoided by the allegation that such sales were illegal and void in law, and that the cotton was never delivered. In fact, the averments of title in such cases were regarded by the department not as willful perjuries, but as conclusions of law, viz:

That as the sales were supposed to have been in violation of law, for illegal considerations, which proved valueless, and as the cotton was not removed from their possession by the Confederate States, there was no delivery, and the title did not pass but remained in the claimants.

These were not the conclusions of law arrived at by the Secretary. On the contrary, he decided that such sales, where the property was retained in the actual possession of the vendor but under a written agreement signed by him to keep it safely and to make actual delivery when required by the Confederate States, divested the vendor of all legal title as between him and those States and the United States, their successors in right by conquest and capture; and that the claimants were not the "lawful owners" within the terms and intent of the statute at the time of the seizures.

This question was argued by able counsel in behalf of the claimants, but the decision of the Secretary was as above, and the claims were

rejected. That this conclusion was correct in law, see subsequent decisions in *Blewett vs. United States* (10 C. Cls. R., 235); *Whitfield vs. Same*, (9 C. Cls. R., 276); and 92 U. S. Rep., 165, and cases cited.

In exercising the authority given by this act, the Secretary considered himself bound by the plain letter of the law as enacted.

The law authorizes the Secretary to restore the proceeds of cotton seized by the agents of the government "unlawfully and in violation of their instructions." Agents were instructed to seize all cotton inscribed on the books of Confederate purchasing-agents as the property of the Confederate States. Claims were filed for proceeds of cotton so found and seized, in which the claimants averred that they did not sell nor bargain their cotton to any one; others alleged that they sold under duress; others that their cotton was sold by persons claiming to be their agents, but whose agency they denied; and some that the cotton was sold by persons acting in a fiduciary capacity, as executors, administrators, guardians, or trustees, but without lawful authority.

This class of cases, involving the proper construction of the statute, was argued before the Secretary personally, orally, and in writing, by eminent counsel, in behalf of the claimants.

The Secretary finally decided that he had no power under the statute to restore the proceeds of cotton, unless the cotton was seized in violation of *both* the law and the instructions given to the agents.

Cotton inscribed on the Confederate books was seized in accordance with instructions, not in violation of them; and not being seized in violation of orders, no power was given to restore the proceeds.

Again, the act authorizes the Secretary to restore to the lawful owners the "net proceeds" of their cotton seized as above and "actually paid into the Treasury." In some cases the claimants were able to prove their legal title and the unlawful seizure by agents in violation of instructions, but were unable to trace the cotton to the Treasury by direct proof, or by the records of the department, or to show by these records that cotton seized at or about the time and place alleged, and which might reasonably be identified with that claimed by them, did come into the Treasury.

In such cases the Secretary held that while it was not required that the cotton should be traced by number and mark, yet it must be proved to his satisfaction that the cotton claimed, or some part of it, reached the Treasury; and this either by direct proof of the fact, as above, or by fair inference drawn from the receipt of cotton at or about the same time and from the same place, which might reasonably be identified with the cotton claimed.

It was argued by claimants that under the authority of the decision of the Supreme Court in the case of *Crussell vs. United States* (14 Wall., 1), if a seizure by an authorized officer is proved, it must be presumed, in the absence of evidence to the contrary, that the proceeds of the property seized reached the Treasury.

The Secretary did not regard the decision in the case of *Crussell* as law, directing what effect should be given to like evidence in claims under the act of 1872. That act differs from the act of March 12, 1863, in this: that the latter, after directing that the proceeds of captured and abandoned property shall be paid into the Treasury, provides that the owner, on proof to the satisfaction of the court of his ownership and loyalty, shall receive "the residue of such proceeds"; whereas the former directs the Secretary, upon proof of lawful ownership, &c., to restore to the claimant the net proceeds of his cotton actually paid into the Treasury.

Under the latter act the payment into the Treasury must have been actual, and by necessary implication the proof of such payment must be actual and definitely affirmative; not based wholly upon a bare presumption.

Again, the presumption in the Crussell case arose from the fact that the seizure by the military officer was lawful, and it was presumed that he did his duty in the premises, viz, by forwarding the cotton to a Treasury agent, who also did his sworn and lawful duty by selling the cotton and paying the proceeds into the Treasury.

But in the claims under the act of 1872 it was in all cases alleged that the seizures by the Treasury agents were unlawful and in violation of their instructions. The presumption, therefore, could not arise that their illegal seizures, made in violation of duty, were followed by acts proper only in cases of lawful seizures made in accordance with instructions.

Further, the Secretary was convinced that a presumption that proceeds of cotton reached the Treasury because the cotton is shown to have been seized is not warranted by the facts indicated by the history of the collections of captured property as shown by the records and files of this department.

That seizures by government agents and their subordinates were not always followed by the transfers of the proceeds into the Treasury would appear from the fact that the number of bales sworn to by petitioners as seized from them after the 30th day of June, 1865, is 136,877, while the number of bales the proceeds of which reached the Treasury is only about 50,000.

The decision in the Crussell case had since been explained, modified, and apparently overruled in the case of *Ross vs. United States* (10 C. Cls. R., 424; 92 United States R., 281).

In review of decisions of claims under the act of May 18, 1872, when we take into consideration the fact that of the 50,000 bales seized after June 30, 1865, the proceeds of which reached the Treasury, almost all was property sold to the Confederate States during the war and captured at the close of hostilities, or was cotton which had been unlawfully acquired by companies formed for the purpose of running the blockade, and when we consider that by the restrictions of the act, as shown above, the power of the Secretary to grant relief was confined within very narrow limits, it will not be cause for wonder or complaint that the number of claims decided in favor of petitioners was small, and the amount paid inconsiderable when contrasted with the sums demanded.

Résumé of proceedings in the Treasury Department under the act of May 18, 1872, section 5.

Number of claims filed.....	1,336
Number of bales of cotton claimed.....	136,000
Estimated value of cotton claimed.....	\$13,600,000
Number of claims rejected.....	1,189
Number of claims dismissed.....	96
Number of claims allowed.....	49
Number of claims pending.....	2
Amount paid on allowed claims.....	\$194,801 77

CLAIMS IN THE COURT OF CLAIMS FOR PROCEEDS OF CAPTURED AND ABANDONED PROPERTY, UNDER SECTION 3, ACT OF MARCH 12, 1863.

Under the provisions of the acts of March 12, 1863, and as amended July 2, 1864, agents were appointed by the Secretary of the Treasury, whose duty it was to collect and forward to the loyal States all personal

property (except ships, boats, arms, and munitions of war) captured by the United States forces in insurrectionary States, and also to collect together and transfer, as above, all such property found abandoned, either in fact or in law, by the absence of the owner engaged in aiding the rebellion.

Such property was to be sold and the proceeds, less all expenses, were to be paid into the Treasury.

It was further provided that the owners of such property might by petition in the Court of Claims, to be filed within two years after the close of the rebellion, receive the proceeds of such property in the Treasury upon proof satisfactory to the court of their ownership of the property claimed, their right to the proceeds thereof, and that they had never given aid or comfort to the rebellion.

The jurisdiction of the Court of Claims under this act has always been regarded as separate and distinct from its general jurisdiction conferred by the acts of February 24, 1855, and March 3, 1863.

The right of action or petition given by this act must be exercised in strict conformity with its provisions, and in no other way. (Pugh's case, 13 Wallace, 633; Haycraft's case, 10 C. Cls. R., 95; 22 Wallace, p. 81.)

The right to recover the proceeds of property seized as captured or abandoned was created by the act, and there is no other remedy. (See cases above cited.)

The act provides that claims for the proceeds of the property described shall be filed within two years after the suppression of the rebellion. Unless so filed there is no remedy, for the court otherwise has no jurisdiction. (Haycraft's case, cited above.)

The Supreme Court has decided that the suppression of the rebellion was marked by the President's proclamation of August 20, 1866, and the two years allowed for the preferment of claims expired on the 20th of August, 1868. (Anderson's case, 9 Wallace, 56.)

During the time so limited many claims were filed in the Court of Claims. Up to the 30th of March, 1868, the defense of all suits rested with the solicitors of the Court of Claims; but from and after the passage of the joint resolution of that date, the defense of suits under the captured and abandoned property acts devolved upon the Secretary of the Treasury who employed special attorneys and counsel for that purpose.

This continued until the Department of Justice was established by act of June 22, 1870, when, by section 14 of that act (R. S., sec. 361), the defense of all suits in the Court of Claims was transferred to that Department, where it still remains.

The defenses against such suits have been founded upon many considerations of law and fact, which may be generally comprised in the following categories:

1st. Want of sufficient proof that the claimants were and are the "lawful owners" of the property described in the petitions. Lawful ownership in the sense of this act may be generally defined as the possession of legal title upon which an action of trespass, trover, or replevin may be maintained in courts of common-law jurisdiction. (Villalonga vs. United States, 10 C. Cls. R., 22; United States vs. Villalonga, 23 Wall., 35; Woodruff et al. vs. United States, 10 C. Cls. R., 181; 22 Wall., 180.)

2d. Want of sufficient proof of loyalty required by the act. This was one of the principal and most common defenses previous to the decisions of the Supreme Court in the cases. (Klein vs. United States, 13 Wall., 128; Pargoud vs. United States, 13 Wall., 156; Armstrong vs. United States, 13 Wall., 568.)

Since it was decided in the above cases that proof of loyalty is not required in any suit where the claimant has been specially pardoned by the President, or is included in his proclamations of amnesty, which embrace all citizens and residents of the United States guilty of having given aid and comfort to the rebellion, and who were living at the time those proclamations took effect, the defense of disloyalty has been abandoned, except in a few cases of aliens who were personally compromised with the rebellion, and who, being aliens, could take no benefit from the general amnesty.

3d. That the claims or petitions were not preferred to the court within the two years allowed by the act, and that the court for this reason is without jurisdiction. That the court has no jurisdiction, and the claimant no remedy when the petition was not filed within the time limited by the act. (See Haycraft's case, cited above.)

It should be stated that by the act of June 15, 1868 (15 Stat. L., page 78), the right of appeal to the Supreme Court from judgments of the Court of Claims is given to the United States in all cases, including judgments in captured and abandoned property claims; and by the act of March 3, 1863 (12 Stat. L., page 755), an appeal is allowed to the claimant where the amount in controversy exceeds \$3,000, or the claim has been declared forfeited for fraud, &c., as provided for by section 11 of that act.

The appeal must in all cases be taken within ninety days from the rendition of judgment. (See sec. 5, same act.)

A new trial may be granted to a claimant for any reason which by the rules of common law or chancery would furnish sufficient grounds for a new trial (act February 24, 1855, 10 Stat. L., page 614); and on motion of the United States a new trial may be granted within two years next after the final disposition of the claim, upon evidence satisfactory to the court that any fraud, wrong, or injustice has been done to the United States. (Act of June 25, 1868, 15 Stat. L., page 75.)

Judgments of the Court of Claims are due and payable to the Secretary of the Treasury after ninety days from the date of the rendition of the judgments. This is deduced from the provision giving that number of days for appeals from such judgments.

Judgments of the Supreme Court on appeal are due and payable immediately upon the presentation to the Secretary of transcripts of such judgments.

Interest of 5 per cent. is allowed upon judgments of the Court of Claims from the date of their presentation to the Secretary of the Treasury when an appeal is taken by the United States and the decision of the Supreme Court on appeal is in favor of the claimant. But this provision for the payment of interest does not apply in suits under the captured and abandoned property act, because judgments in such cases are limited to the net proceeds of the property claimed paid into the Treasury under the act of March 12, 1863. (See act of March 3, 1863, 12 Stat. L., page 766.)

All judgments upon claims presented in the Court of Claims, except for captured and abandoned property, are paid out of specific appropriations made annually.

Judgments for proceeds of captured and abandoned property are paid out of the "captured and abandoned property fund" which was covered into the Treasury under joint resolution of March 30, 1868, and which has been regarded by the courts as a trust fund from which such judgments should be paid. All of that fund, more or less, remaining in the Treasury has been considered as appropriated for the payment of

such judgments by the act of March 12, 1863, which instituted a permanent indefinite appropriation, not requiring any other appropriation, annual or otherwise. (R. S., 3689.)

Disposition by Court of Claims of captured and abandoned property cases.

Number of claims filed prior to August 20, 1868	795
Number of claims decided	699
Number of claims pending	105
Amount awarded on claims allowed	\$9,664,391 93
Amount claimed in pending cases	10,625,777 54
Number of claims filed after limitation expired	637
Amount claimed in cases filed subsequent to August 20, 1868	\$31,500,720 61

Memorandum relative to proceeds of captured and abandoned property, &c.

Amount covered into the Treasury as proceeds of captured and abandoned property, &c	\$24,251,269 93
Premium on coin proceeds covered in as miscellaneous receipts	2,566,763 29
	<u>26,818,038 22</u>

Made up as follows :

Amount expended from proceeds of captured and abandoned property for purchase of products of insurrectionary States under section 8, act of July 2, 1864, and returned	\$2,465,833 69
Profits to government arising from purchase and resale of products under section 8, act of July 2, 1864	3,444,715 44
Actual proceeds of captured and abandoned property, rents of abandoned houses, lands, &c	20,907,489 09
	<u>26,818,038 22</u>
Proceeds of captured and abandoned property, &c., as above	20,907,489 09
	<u>20,907,489 09</u>
Awarded to claimants by the Court of Claims under section 3, act of March 12, 1863	9,664,391 93
Paid to claimants by the Secretary of the Treasury under section 5, act of May 18, 1872	194,801 77
Paid for expenses, &c., under section 3, joint resolution of March 30, 1863	75,000 00
Paid under act of July 27, 1868, and under sundry relief acts	292,105 51
	<u>10,226,299 21</u>
Balance	10,661,189 88

THE COURT OF CLAIMS.

The Court of Claims, established by the act of February 24, 1855 (vol. 10, p. 612, Stats. at L.), and amended by act of March 3, 1863 (vol. 12, p. 765), is continued by section 1049 of the Revised Statutes. It consists of a chief justice and four judges, appointed by the President with the advice and consent of the Senate, and who hold their offices during good behavior. Its proceedings are upon petition, and are analogous to those usually obtaining in courts of equity; but it is not a court having general equity jurisdiction, nor does it possess the powers of such a court. All testimony is taken before commissioners, either upon written interrogatories or by oral examination, and all evidence is required to be in writing.

Any three of the judges constitute a quorum, provided that the concurrence of three judges shall be necessary to the decision of any case. The judges find the facts as well as the law, and the courts are not at-

tended by juries. The rules of the court indicate that the judges themselves sit in the hearing of both law and fact without the aid of the reports of referees, auditors, or commissioners to examine the evidence and state the facts. But, though the court cannot delegate its judicial powers, and must hear and determine all cases which come before it for adjudication, yet the Supreme Court has expressly held that it may employ the aid of a commissioner to state accounts, marshal assets, and adjust losses, provided that the judgment finally rendered is the result of the deliberation of the court. (*United States vs. Raymond*, 2 Otto, p. 651.)

The court issues no executions; but on the first day of every December session of Congress a statement of all the judgments rendered by the court during the previous year, with the amounts thereof and the parties in whose favor they were rendered, together with a brief synopsis of the nature of the claims upon which they were rendered, is transmitted to Congress by the clerk of the court.

The amounts of the judgments are paid at the Treasury Department out of an appropriation made by law therefor, except in cases transmitted to the court by the head of a department, in which cases the judgments are paid out of any specific appropriation applicable to them, if any such there be; otherwise, like other judgments of the court.

An appeal to the Supreme Court is allowed on behalf of the United States from all judgments of the Court of Claims adverse to the United States, and on behalf of the plaintiff in any case where the amount in controversy exceeds \$3,000.

Inasmuch as it becomes necessary to define carefully the jurisdiction of the Court of Claims, and as its jurisdiction depends entirely upon acts of Congress granting such jurisdiction, the language of section 1059 of the Revised Statutes is quoted, as follows:

The Court of Claims shall have jurisdiction to hear and determine the following matters:

First. All claims founded upon any law of Congress, or upon any regulation of an executive department, or upon any contract, expressed or implied, with the Government of the United States, and all claims which may be referred to it by either house of Congress.

Second. All set-offs, counter-claims, claims for damages, whether liquidated or unliquidated, or other demands whatsoever on the part of the Government of the United States against any person making claim against the Government in said court.

Third. The claim of any paymaster, quartermaster, commissary of subsistence, or other disbursing officer of the United States, or of his administrators or executors, for relief from responsibility on account of capture or otherwise, while in the line of his duty, of government funds, vouchers, records, or papers in his charge, and for which such officer was and is held responsible.

Fourth. Of all claims for the proceeds of captured or abandoned property, as provided by the act of March 12, 1863, chapter 120, entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States;" or by the act of July 2, 1864, chapter 225, being an act in addition thereto: *Provided*, That the remedy given in cases of seizure under the said acts, by preferring claim in the Court of Claims, shall be exclusive, precluding the owner of any property taken by agents of the Treasury Department as abandoned or captured property in virtue or under color of said acts from suit at common law, or any other mode of redress whatever, before any court other than said Court of Claims.

Section 1059 Revised Statutes is amended as follows:

Provided also, That the jurisdiction of the Court of Claims shall not extend to any claim against the United States growing out of the destruction or appropriation of, or damage to, property by the Army or Navy engaged in the suppression of the rebellion. (Appendix to Revised Statutes, page 1435.)

Section 1060 Revised Statutes provides that all petitions and bills pending in Congress for the satisfaction of private claims founded upon any law of Congress, or upon any regulation of any executive depart-

ment, or upon any contract, expressed or implied, with the Government of the United States, shall, unless otherwise ordered by resolution of the house in which they are introduced, be transmitted by the Secretary of the Senate or Clerk of the House to the Court of Claims.

But this law has been so construed by Congress that the reference of any such petition, claim, or bill to a committee of either house is considered as an order of the house within the exception of the statute; and in practice no petition or claim is referred to the court unless by special bill or resolution.

Section 1063 Revised Statutes provides that, whenever any claim is made in any department involving disputed facts or controverted questions of law, where the amount in controversy exceeds \$3,000, or where the decision will affect a class of cases or furnish a precedent for future action, without regard to the amount involved in the particular case, or when any authority, right, privilege, or exemption is claimed under the Constitution of the United States, the head of such department may cause such claim to be transmitted to the Court of Claims.

The same section further provides that the Secretary of the Treasury may, upon the certificate of any auditor or comptroller, direct any claim of the character, amount, or class described in this section to be transmitted to said court for adjudication, provided that no case be so transmitted unless it belongs to one of the several classes of cases which said court might, by reason of the subject-matter and character, take jurisdiction of under existing laws on the voluntary action of the claimant.

Section 1066 Revised Statutes provides that the jurisdiction of said court shall not extend to any claim not pending therein on December 1, 1862, growing out of any treaty with foreign nations or with the Indian tribes.

Section 1067 Revised Statutes provides that claims pending in other courts in certain cases shall not be prosecuted at the same time in the Court of Claims.

By section 1069 Revised Statutes every claim against the United States, cognizable by the Court of Claims, is forever barred, unless the petition setting forth a statement thereof is filed in the court or transmitted to it by either house of Congress within six years after the claim first accrues, with the usual proviso in favor of married women, minors, idiots, lunatics, insane persons, and persons beyond the seas. But the court has held that the limitation of six years does not apply in case of claims transmitted from the departments under section 1063 Revised Statutes. An appeal from this decision is pending in the Supreme Court.

It is not necessary here to refer particularly to the numerous other provisions of the Revised Statutes in regard to the Court of Claims, our object being only to discuss, as before suggested, the limits of its jurisdiction, with a view to suggest further legislation, and to define the powers of the Secretary of the Treasury.

Questions are constantly arising as to the limits of the jurisdiction of this court, depending often upon the construction of the language of section 1059 Revised Statutes, and often upon the operation of the act of July 4, 1864 (vol. 13, p. 381, Stats at L.), which expressly excludes certain claims from the jurisdiction of the Court of Claims, and sometimes upon the construction of the act of March 3, 1871 (vol. 16, p. 524), creating the board of commissioners of claims. We shall have occasion hereafter to consider carefully the construction of each of the acts referred to. Before doing this, however, it may be well to consider what limitations have been put upon the jurisdiction of the Court of Claims

by its own decisions or by those of the Supreme Court. It will be seen that most of the cases to which we shall now refer involve questions of interference with the duties of some of the officers of this department. It is clear that this court cannot in any way overrule the discretion which the law has expressly committed to such officers. The Secretary of the Treasury, the Comptrollers, the Commissioner of Customs, and the Commissioner of Internal Revenue have by law certain matters committed to them, in which their personal discretion is to be exercised. The exercise of such discretion is conclusive, and cannot be corrected or revised by the Court of Claims. This rule is clearly stated in *Nichols vs. United States* (7 Wallace, p. 122). That was an appeal from the Court of Claims, in which the petitioners sought to recover the amount of certain duties claimed to have been paid in excess of the law, where the party had not filed a protest in writing, which the statute required as a condition-precedent to the right of action. It was there said that the right of the claimant to recover depended entirely upon the statute granting him the right. The court say:

The immunity of the United States from suit is one of the main elements to be considered in determining the merits of this controversy. Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation, they are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental, applies to every sovereign power, and but for the protection which it affords, the government would be unable to perform the various duties for which it is created. * * * The allowing a suit at all was an act of beneficence on the part of the government. As it had confided to the Secretary of the Treasury the power of deciding in the first instance on the amount of duties demandable on any specific importation, so it could have made him the final arbiter in all disputes concerning the same.

It was held that there was no right of action independent of the statute, and the condition-precedent of a protest not having been complied with, the suit was dismissed.

The court say further in regard to the revenue laws:

These laws constitute a *system* which Congress has provided for the benefit of those persons who complain of illegal assessments of taxes and illegal exactions of duties:

And finally the court remark:

The mischiefs that would result, if the aggrieved party could disregard the provisions in the system designed expressly for his security and benefit, and sue at any time in the Court of Claims, forbid the idea that Congress intended to allow any other modes to redress a supposed wrong in the operation of the revenue laws than such as are particularly given by those laws.

Without pursuing the subject further, we are satisfied that cases arising under the revenue laws are not within the jurisdiction of the Court of Claims.

We find, notwithstanding the above principle announced by the Supreme Court, that the Court of Claims has assumed jurisdiction in several cases arising under the revenue laws.

In *Kaufman's case* (11 Court of Claims, p. 659), it was held that the claimant might recover back taxes, "unjustly assessed or excessive in amount," under section 3220 Revised Statutes, where the Commissioner of Internal Revenue had certified that he was entitled to have the same refunded, notwithstanding the Comptroller of the Treasury refused to pass the claim.

The court say they have given this case much consideration because it is important as representing a class of cases; and they state as follows the basis of their decision:

And in this case, on the ground that there was a contract implied on the part of the defendants to pay any allowance which the Commissioner should legally and properly award under the statutes and regulations, we are unanimously of opinion that this court has jurisdiction, and that the claimant has a good cause of action.

It seems to me that this decision is inconsistent with the principles stated in *Nichol's* case already cited, because it is a case arising under the revenue laws, which the Supreme Court say are not within the jurisdiction of the Court of Claims, and because there is no contract implied on the part of the United States to pay any allowance by the Commissioner of Internal Revenue except in the manner prescribed by the statute.

Although section 3220, Revised Statutes, authorizes the Commissioner to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, yet he could only make the refund in the manner authorized by existing laws. Formerly he might have drawn his order for the amount on the collector of internal revenue, but that law had been repealed, and by the then existing laws the refund could only be made out of the appropriation under section 3689 Revised Statutes, "to refund and pay back duties erroneously or illegally assessed or collected under the internal-revenue laws." And, by the established rule of the Treasury Department, this could only be done upon the certificate of the Comptroller and the warrant of the Secretary.

By section 269, Revised Statutes, it is the duty of the Comptroller to countersign all warrants drawn by the Secretary which shall be warranted by law; and it is the duty of the Secretary to withhold his signature from a warrant if there is no appropriation out of which it can be properly paid.

The mistake of the court is in holding the decision of the Commissioner of Internal Revenue to be the final adjudication of the claim, and in not holding it to be a mere step in the system of internal-revenue laws which provide a complete remedy in the case.

Mr. Justice Strong, in the case of the *Dollar Savings-Bank vs. United States* (17 Wall., p. 237), in discussing the effect of a decision of the Commissioner of Internal Revenue, says: "In the first place, the decisions of the Internal Revenue Commissioner can hardly be denominated judicial constructions."

The statute clearly recognizes the authority both of the Comptroller and of the Secretary in all cases of claims against the government.

Section 191, Revised Statutes, is as follows:

The balances which may from time to time be stated by the Auditor and certified to the heads of departments by the Commissioner of Customs or the Comptrollers of the Treasury, upon the settlement of public accounts, shall not be subject to be changed or modified by the heads of departments, but shall be conclusive upon the executive branch of the government, and be subject to revision only by Congress or the proper courts. The head of the proper department, before signing a warrant for any balance certified to him by a Comptroller, may, however, submit to such Comptroller any facts in his judgment affecting the correctness of such balance, but the decision of the Comptroller thereon shall be final and conclusive, as hereinbefore provided.

The decision of the Commissioner of Internal Revenue is not made final or conclusive by any statute; but it was clearly within the province of the Comptroller in this case to decide whether the opinion of the Commissioner of Internal Revenue was or was not correct both in law and fact.

By the decision of the court, the jurisdiction of the Comptroller, given by section 191, Revised Statutes, was entirely superseded; and the power of the Secretary, under the same section, to submit to the Comptroller any facts in his judgment affecting the correctness of the balance, and the right of the Comptroller thereupon to revise his decision, were also excluded by the court.

It is understood that *Kaufman's* case is now pending in the Supreme Court, having been removed from the Court of Claims by appeal.

In *Broulatour's case* (7 C. Cls. R., p. 555) we find another decision, which seems entirely at variance with the principles announced by the Supreme Court in *Nichol's case*. In that case it was held that "the Court of Claims has jurisdiction of an action to recover back an overpayment of unascertained duties on imports, when it has been 'shown to the satisfaction of the Secretary of the Treasury,' as required by the act 30th June, 1864 (13 Stat. at L., p. 202), that there was an overpayment."

The case affords a remarkable illustration of metaphysical subtlety applied to legal principles. It arose under the act of June 30, 1864 (vol. 13, p. 202), which provides that whenever it shall be shown to the satisfaction of the Secretary of the Treasury that in any case of unascertained duties, &c., more money has been paid to the collector, &c., than the law requires, it shall be the duty of the Secretary to draw his warrant upon the Treasurer in favor of the person entitled, directing said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

If, then, the Secretary were satisfied that the money ought to be refunded, he had only to draw his warrant therefor; but not being so satisfied, he signed an agreed statement of facts, certified to be correct and sufficient, which both parties agreed should be admitted in evidence.

The learned chief justice, who delivered the opinion of the court, says, at page 560 :

Whether this court has jurisdiction of this action depends upon whether the Secretary of the Treasury has signified himself satisfied that the overpayment was made as averred by the claimants. If he has not, then it is still a question of revenue, and, under the ruling of the Supreme Court in *Nichol's case*, is not within our jurisdiction. * * * Under ordinary circumstances it would be difficult to decide whether the Secretary of the Treasury had been satisfied of the fact of overpayment if his official declaration to that effect were not produced.

Then he proceeds to examine the statement of facts, and infers from that statement that the Secretary must be satisfied, and thereupon says, "for the purposes of this case we hold that he was so satisfied," and judgment was entered for the claimant.

One judge dissented from the opinion upon the authority of *Nichol's case* (7 Wallace, p. 122), citing it as follows :

They thus stated their question: "Did Congress in creating the Court of Claims intend to confer on it the power to hear and determine cases arising under the revenue laws?" And their adjudication of it is stated thus: "We are satisfied that cases arising under the revenue laws are not within the jurisdiction of the Court of Claims."

And he added:

I think that this is a case "arising under the revenue laws," and provided for by them; that we have no jurisdiction of it, and that the petition should be dismissed.

The effect of these two decisions, if the Court of Claims should continue to exercise such jurisdiction as is claimed in them, would be to introduce infinite confusion into the business of this Department.

For illustration, there are pending at the present time a very large number of cases for the refund of duties. One class of them arises under section 3012½, Revised Statutes, which is a re-enactment of the act upon which the decision in *Broulatour's case* rests, and which provides that when it is shown to the satisfaction of the Secretary of the Treasury that a refund should be made, he shall draw his warrant therefor.

In these cases the claims have been approved by the Secretary, thus complying with the provision of the statute requiring them to be proved to his satisfaction. But they are now suspended, because he finds no appropriation for their payment, but awaits an appropriation therefor

by Congress. In every one of these cases, according to the decision in Broulatour's case, an action can be sustained in the Court of Claims, thus breaking up the regular system of payment of refunds provided by law.

Another class arises under section 989, Revised Statutes which provides that when a recovery is had in any suit against any officer of the revenue, for any act done by him or money exacted by him in the performance of his official duty, and the court certifies that there was probable cause for the act done by such officer, the amount so recovered shall be paid out of the proper appropriation from the Treasury.

Many cases of the character described in this section are now suspended by the Secretary because he finds no proper appropriation for their payment; and in these cases the Court of Claims, upon the principles announced in Kaufman's case, may entertain jurisdiction.

The cases, indeed, under this provision give much stronger claim than Kaufman's case for jurisdiction, because the decision of the Secretary of the Treasury, under section 3012½, Revised Statutes, is deemed to be final, and the judgment of the court under section 989, Revised Statutes, is also final; while in Kaufman's case there was only the decision of the Commissioner of Internal Revenue, which, as we have seen, is not regarded in law or in principle as conclusive.

Broulatour's case should have been carried by appeal to the Supreme Court, so that the jurisdiction of the Court of Claims upon the points considered in it might be revised.

It is due to the learned judges of this court to say that the principle which should govern all these cases is correctly stated by Mr. Justice Richardson in Boughton's case, not yet reported, as follows:

In all cases, whether under the revenue laws or any other laws, in which Congress has provided a specific system, adequate, in the opinion of the law-making power, to the investigation and recovery of legal claims of any particular class due from the government, intrusting the determination of the rights of the parties to the judgment and discretion of specified executive or other officers, and a final enforcement to other tribunals than this court, under special limitations and restrictions, such jurisdiction is exclusive and furnishes the only remedy to claimants of that class.

It is difficult to see how jurisdiction could be taken in Kaufman's or Broulatour's case consistently with the principle thus announced.

The provisions of sections 1072 and 1073, Revised Statutes, that this court shall render no judgments, except in favor of citizens who shall prove their loyalty, have been modified by several decisions of the Supreme Court.

In general, it is held that persons who have complied with the conditions of the acts of Congress and the proclamations of the President offering pardon and amnesty to those engaged in rebellion are restored to their right to prosecute in the Court of Claims without proof of loyalty, and that those rights cannot be divested by an express act of Congress repealing the authority to grant such pardon, or by a proviso in an appropriation act that no such pardon shall be admissible in the Court of Claims to establish the right of a claimant to prosecute his suit therein. The Supreme Court holds such acts unconstitutional, as invading both the judicial and executive departments of the government. (*United States vs. Klein*, 13 Wallace, 128; *Pargoud vs. United States*, 13 Wallace, 156.)

The jurisdiction of the Court of Claims is limited by the first section of the act of July 4, 1864 (vol. 13, p. 381), which provides that its jurisdiction "shall not extend to or include any claim against the United States growing out of the destruction or appropriation of or damage

to property by the Army or Navy, or any part of the Army or Navy, engaged in the suppression of the rebellion."

Sections 2 and 3 of the same act provide for the adjustment by the executive departments of claims by loyal citizens of States not in rebellion for quartermasters' stores furnished to the Army of the United States, receipted for by the proper officers, or which may have been taken by such officers without giving such receipt, and also for subsistence furnished to the Army and receipted for or taken by such officers. These provisions were re-enacted in the Revised Statutes. (See Appendix, pp. 1434 and 1435.)

The classes of claims described in each of the three sections of this statute of 1864 are understood to be excluded from the jurisdiction of the Court of Claims; those embraced in the first section by its provision, and those embraced in the second and third sections by the grant of exclusive jurisdiction to the officers of the executive departments therein named.

The second and third sections embraced claims which could not have been paid under any pre-existing authority. Mr. Attorney-General Evarts, referring to these provisions, says (12 Opinions, p. 442):

It was manifestly the design of this statute to provide for the settlement of a class of claims which the military emergencies and exigencies during the late rebellion gave rise to, and which, before its passage, there was understood to be no authority in any of the officers of the executive branch of the government to adjust. This embraced demands growing out of the seizure of property for the use of the Army, or originating in irregularities in the service, which, from the manner of their creation, it was supposed could not be taken cognizance of by those officers under the laws and regulations then existing.

But this act has been construed not to comprehend accounts founded upon express contracts for the purchase of supplies for the Army, made by the proper government agents within the scope of the Army appropriation bill, although made within the territory of a State in rebellion.

No legislation was necessary at the time to provide for the settlement of claims of this character, nor could any doubt have been entertained by Congress of the authority of the proper officers of the government to adjust and pay them. A claim arising upon such a contract cannot properly be said to originate in a State in insurrection, although the contract may have been performed in one of the rebel States. (12 Opinions, p. 442.)

Many cases have been decided under the act in question, both in the Court of Claims and in the Supreme Court; and the test of jurisdiction has been the question whether the property was or was not taken for the use of the United States under a contract. And it has been held that the Court of Claims has jurisdiction of cases respecting property taken under a contract by authorized officers, and has not jurisdiction in cases of such property otherwise appropriated.

Another point as to the jurisdiction of the Court of Claims may be referred to in this connection.

The act of July 4, 1864, already cited, declares—

That the jurisdiction of the Court of Claims shall not extend to claims growing out of the "appropriation of" "or damage to any property by the Army"; and provides for the adjustment by the executive departments of claims "by loyal citizens in States not in rebellion."

The act 21st February, 1867, declares—

That the previous act shall not authorize the settlement of claims which "originated in a State declared in insurrection,"

The joint resolution, 23d December, 1869, declares—

That the act of 1867 shall not "debar the settlement of claims for steamboats or other vessels impressed into the military service in States declared in insurrection."

The three acts are *in pari materia*. The purpose of the last was not to restore the jurisdiction of the Court of Claims, but to authorize a settlement of such claims by executive action. (Kimball's case, 13 Wallace, p. 636.)

In defining the jurisdiction of the Court of Claims, it should be added that this court claims and exercises the power to render judgment in certain cases within their jurisdiction for unliquidated damages, a power which, it is understood, the accounting-officers of the Treasury Department have never exercised.

The jurisdiction of the Court of Claims as to captured and abandoned property, under the acts of March 12, 1863, and July 2, 1864, has already been considered.

COMMISSIONERS OF CLAIMS (KNOWN AS SOUTHERN CLAIMS COMMISSION.)

This tribunal, consisting of three commissioners, appointed by the President by and with the advice and consent of the Senate, was created and established by sections 2 to 6 of the Army appropriation act of March 3, 1871 (Stat. at L., vol. 16, p. 524). Its jurisdiction over persons extends to all citizens of the United States who, during the war of the rebellion, were loyal adherents to the cause and the Government of the United States.

The subject-matters of its jurisdiction, as defined in the organic act, are claims for stores or supplies taken or furnished for the use of the Army of the United States in States proclaimed as in insurrection, and claims for the use and loss of vessels or boats while employed in the military service of the United States in States proclaimed as in insurrection.

By a subsequent act of May 11, 1872 (vol. 17, p. 97), the jurisdiction was extended to claims for stores or supplies taken or furnished for the use of the Navy of the United States in States proclaimed as in insurrection.

The organic act provided that all claims within the act and not presented to this tribunal shall be barred; and this provision was construed by the then Attorney-General to divest the Quartermaster-General, the Commissary-General, and the accounting-officers of the Treasury of the jurisdiction conferred upon them over claims for quartermaster stores and for subsistence from the State of Tennessee, and the counties of Berkeley and Jefferson, West Virginia, by the joint resolutions of June 18, 1866, and July 28, 1866, respectively (vol. 14, pp. 360 and 370.)

But by an act approved April 20, 1871 (vol. 17, p. 12), it was provided that the jurisdiction of those officers over such claims from Tennessee and West Virginia, and over claims for steamboats and other vessels, should not be withdrawn or impaired by any construction of the act creating Commissioners of Claims; and so the law has remained to the present day. It follows, then, that the jurisdiction over claims of loyal citizens for the use or loss of vessels in insurrectionary waters, or for quartermaster or commissary stores taken or furnished in the State of Tennessee or the counties of Berkeley or Jefferson aforesaid, is concurrent.

The duration or term of the commission, under the act of March 3, 1871, was fixed at two years; and all claims within its jurisdiction were

required to be presented within that time. But the term was extended four years by the act of March 3, 1873 (vol. 17, p. 577), and again for two years by the act of March 3, 1877 (vol. 19, p. 404).

The first of these acts prohibited the receipt of any new claims, and the last prohibited the admission of evidence in support of any claim after March 10, 1878, except in rebuttal of evidence introduced in behalf of the government.

In their annual reports to Congress, the commissioners have from time to time published the constructions placed by them on the statutory clauses defining their jurisdiction as to persons and things.

Among the more important rulings are the following :

1. That the term "citizen" does not include aliens domiciled in the United States, or who had only declared their intentions to become citizens, or who were not naturalized till after their claims accrued.

2. That the loyalty of every person beneficially interested in a claim must be proved affirmatively, except such person, during the war, was an idiot or lunatic, or under sixteen years of age when hostilities ceased.

3. That where the original claimant is dead, his loyalty, as also that of all persons through whom the claim has been transmitted to the present owners, must be established.

4. That the duress to excuse acts otherwise disloyal must have been actual force used against the claimant, or imminent danger of force or injury, or the existence of such a state of terror or intimidation as produced a constant and oppressive apprehension of lawless violence.

5. That the phrase "stores or supplies" embraces not only quartermaster and commissary supplies, but also engineer, ordnance, and medical supplies. On the other hand, claims for rent, or for the mere damage, destruction, and depredation consequent upon the presence or the operations of armies, are not included. Charges for articles of food not upon the ration-list, except when taken by competent authority or through actual public necessity, or for cotton, except when taken for hospital-beds, or for tobacco, except when taken in a single instance by competent authority and regularly issued to the troops as part of their ration, are not allowed. When buildings were torn down and the materials applied to public military use, the value of such materials, as distinguished from the value of the buildings, is allowed; and the same rule is applied to fencing burnt for fuel.

6. The bankruptcy of a claimant is held, under the provisions of the bankrupt act, to have divested him of the right, title, and interest in and to his claim, and to vest them in the assignee.

7. That the jurisdiction of the commissioners is exhausted by the act of reporting a claim to Congress, and that they cannot reconsider such claim without further authority.

The *rules of practice* established by the commissioners require that every claim shall be stated in a petition personally subscribed and verified by the claimant, and containing a summary statement of the case and an averment of constant loyalty during the war. The *rules of evidence* are noteworthy as affording what is perhaps the sole instance, outside of the courts, of an effort to impress upon the evidence adduced in support of a claim against the government the qualities and safeguards pertaining to depositions taken for use in actions or suits at law.

With regard to claims exceeding \$10,000 in amount, the act of May 11, 1872 (vol. 17, p. 97), requires that the proofs shall consist of oral testimony given before the commissioners, with the exception of certain kinds of documentary evidence existing prior to the establishment of the commission and not abundant.

With regard to claims not exceeding \$10,000 in amount, the evidence may consist of depositions taken by special commissioners appointed by the commissioners themselves, under authority of the act of May 11, 1872 (vol. 17, p. 97), and governed by rules of such scope and strictness as to make the perpetration of any serious deception or fraud in the preparation of evidence well-nigh impossible. The requirements that special commissioners shall themselves write out all depositions, and in the very words of the witnesses, and shall themselves forward all depositions direct to Washington, are among the more important of these rules.

There being no provision by law for the attendance of counsel in behalf of the government at the taking of testimony in support of a claim, the commissioners have framed a series of eighty interrogatories, adapted to the several classes of witnesses and to the varying circumstances of each case. These interrogatories are administered by the special commissioners to all witnesses brought before them, and constitute an efficient and almost exhaustive cross-examination.

From the internal evidence afforded by this system of special commissioners and standing interrogatories, it would seem certain that a very efficient defense is provided to the government against false or otherwise invalid claims, fortified as it is by the practice of resolving all doubts in favor of the government; but the opportunities that have frequently arisen of comparing the quality of such evidence with that usually accepted by non-judicial tribunals, such as certificates, statements, and *ex parte* affidavits, generally prepared by the claimant's attorney and expressing his wishes as much as the affiant's knowledge, have afforded abundant external evidence of the practical excellence of the plan.

The act of May 11, 1872 (vol. 17, p. 97), also authorized the employment of three agents by the commissioners to investigate claims, procure evidence, secure and examine witnesses for the government, cross-examine witnesses for claimants, and perform other and kindred duties.

These agents have been of great benefit to the government; but the number is inadequate for the service demanded and the amount of territory to be covered by their investigations. Their work has always been four years behindhand, which is a hardship to claimants under any circumstances, but is lessened somewhat by the practice of the commissioners of referring to the agents only the larger cases, or, if smaller cases are referred, only those where the proofs are defective or inconclusive, and deciding promptly all other cases.

In addition to the safeguards already described against claimants falsely pretending to have been loyal, and claims falsely purporting to be valid and just, the commissioners have always been at pains to keep the names of claimants and the amounts of their claims, and the amounts proposed to be awarded them, constantly before the public of their localities as a check upon unscrupulous claimants and attorneys; but no very important results have attended the practice, so far as discernible.

The act establishing the commission prescribed a degree and duration of loyalty higher and longer than had been previously prescribed for claimants in loyal States, in Tennessee, and in the two insurrectionary counties of West Virginia. The statute, assuming the loyalty of claimants up to and at the beginning of the rebellion, enacted that they should have "remained loyal adherents to the cause and the Government of the United States during the war," and requires the commissioners to be satisfied of the "loyalty and adherence of the claimant to the cause and the Government of the United States before and at the time of the taking or furnishing of the property for which any claim shall be made."

In construing these provisions, the commissioners have held the following to be acts of disloyalty requiring to be rebutted by proof of physical or adequate moral compulsion; namely, voting for secession or secession candidates; residing or removing within the Confederate lines as a matter of choice; holding office under the Confederacy; service in the Confederate army or navy, personally or by substitute; furnishing supplies to the Confederacy; arming or equipping persons entering the Confederate service; engaging in business intended or calculated to aid the Confederate cause; subscribing to Confederate loans, or selling cotton or other produce to the Confederate government in aid of its finances, or, generally, doing anything of a nature to aid the Confederate and injure the Union cause.

These definitions of disloyalty seem to be in harmony with the utterances of Congress on the same subject. In an act relating to the Court of Claims, passed June 25, 1868 (vol. 15, p. 75), it is provided that—

Whenever it is material in any claim to ascertain whether any person did or did not give any aid or comfort to the late rebellion, the claimant asserting the loyalty of any such person to the United States during such rebellion shall be required to prove affirmatively that such person did, during said rebellion, consistently adhere to the United States, and did give no aid or comfort to persons engaged in said rebellion; and the voluntary residence of any such person in any place where, at any time during such residence, the rebel force or organization held sway, shall be *prima-facie* evidence that such person did give aid and comfort to said rebellion and to the persons engaged therein.

Again, the act of March 2, 1867 (vol. 14, p. 571), provides that certain classes of claims shall not be allowed in favor of any person who, during the rebellion, was not known to be opposed thereto and distinctly in favor of its suppression.

It is unavoidable that a tribunal whose functions chiefly consist in adjusting claims for private property appropriated to the public use with very little ceremony or formality should have its docket laden with great numbers of cases which do not in any sense answer to the requirement of an appropriation to public use. It is also unavoidable that many other cases should be docketed in which it is extremely difficult to decide, even approximately, where appropriation ends and where spoliation begins. The manner in which the commissioners have met this difficulty is thus stated in their fifth general report (House Mis. Doc. No. 30, Forty-fourth Congress, first session):

It is difficult at this time to determine what items of the claims now presented shall be allowed, and what disallowed as mere damage, deprecation, destruction, and the waste incident to war. The property taken was almost always useful to the Army, and may have gone to actual Army use; but many of the articles may have been taken, and doubtless were taken, by the soldiers without authority or necessity, and were not turned over to the proper receiving-officers. In some of the larger military movements * * * special orders were issued directing the movements of foraging parties, and especially requiring the supplies obtained to be turned in for the use of the Army, and accounted for; and it is believed that these orders were strictly obeyed, and the property so taken returned for actual Army use. In these cases the rule adopted by the commissioners is to construe the words "stores or supplies taken or furnished for the use of the Army" liberally, and to regard the property as taken and used by the Army, unless positive proof or suspicious circumstances exist to the contrary. Hence, in cases where troops started on a long march, with deliberate purpose to subsist on the country, a more liberal rule of allowance has been adopted than in cases where the troops charged with having appropriated property were duly and regularly equipped and supplied at the beginning and during the continuance of the march.

Cases decided and undecided.—Within the two years granted for filing claims 22,298 claims were presented, calling for \$60,258,150. Of these, 11,088, calling for \$23,783,944, have been decided and reported to Congress, 5,399 being allowed in whole or in part, and \$3,572,434 allowed in

settlement of them. There remain 11,199 claims, calling for \$36,474,219 to be yet decided and reported.

On January 1, 1877, about 2,000 cases, submitted by claimants from two to four years previously as ready for decision, were under suspension, to be investigated by agents to be sent to the localities wherein the claimants resided and the claims originated. The three agents allowed by law cannot report upon more than 500 cases in a year. To investigate cases now suspended by the time the commission expires, March 10, 1879, would require about twelve agents; but half that number could investigate cases as fast as the commission could dispose of them, because the commission examine and report a great many cases that do not go to an agent at all.

The suspension in 2,000 cases is due either to the neglect or disregard of the rules for taking testimony, or to a doubt as to the loyalty of the claimant or the justice and validity of the claim.

The commission say that a very small proportion of the claims are entirely groundless, but that many of them are grossly exaggerated and require careful investigation to ascertain the true amount.

CLAIMS UNDER SPECIAL STATUTES.

In general, all quartermasters' stores and all supplies for the subsistence of the Army and Navy are furnished under certain laws and regulations, which prescribe the powers of the various officers authorized to procure them. In time of peace such subsistence and supplies are procured under contracts by the officers specially authorized to procure them, and under such conditions as the laws and regulations specially impose.

In 14 Opinions of Attorneys-General (p. 314), may be found a review of the statutes relative to making contracts in behalf of the United States for quartermasters' stores down to and including the act of July 4, 1864 (vol. 13, p. 381), showing what officers at that time had authority to make such contracts.

Claims for supplies thus furnished are allowed in the regular course of the business of the different departments by the various officers authorized to pass upon them, and finally, under well-established provisions and rules, by the accounting-officers of the Treasury.

Contracts for these ordinary supplies furnish no part of the subject of our present investigation, except so far as necessary to determine that they are not within the provision of the several acts authorizing the payment of extraordinary claims.

There are several classes of claims provided for by various acts of Congress for the value of property lost or destroyed while in the service of the United States and for supplies received or taken and used by the Army while in actual service. These depend upon the particular provisions of the several acts under which they may be allowed, and it is to these several acts that our attention is now directed.

A hasty sketch of the course of legislation with regard to such claims will show that it has not been either uniform or consistent. By the act of April 9, 1816 (vol. 3, p. 216), provision was made for payment to owners of property lost or destroyed in the war between the United States and Great Britain. Pursuant to this act a commissioner was appointed by the President, with the consent of the Senate, to decide all cases arising under the act, and upon his adjudication the amount found due to the claimant was paid out of the Treasury.

By an amendment to this act, made the next year, the commissioner

was required to report to Congress, and all cases in which the amount allowed exceeded \$200 were required to be revised by the Secretary of War and confirmed by him before payment.

By the act of April 20, 1818 (vol. 3, p. 466), all claims under said acts were transferred to the Third Auditor, who was to be governed by the rules prescribed for the commissioner.

Again, in 1822, the accounting-officers of the Treasury were, without limitation, to settle claims of officers, volunteers, and other persons in the campaign against the Seminole Indians under rules to be prescribed by the President.

In 1833 Congress passed a similar act for the settlement of claims for property lost in expeditions against the Indians on the frontier of Illinois and Michigan, and the Third Auditor of the Treasury was required to examine, allow, and pay them as under the acts of 1816 and 1817.

Again, by act of June 30, 1834 (vol. 4, p. 726), if a claim of this character exceeded \$200, the Third Auditor was required to report the whole proof to Congress for its action.

By the acts of January 18, 1837 (vol. 5, p. 142), March 2, 1847 (vol. 9, p. 154), and March 3, 1849 (vol. 9, p. 414), all of which were enactments in relation to property lost or destroyed in the military service of the United States, the Third Auditor had the power to decide and pay, without revision, under rules prescribed by the Secretary of War with the assent of the President, all claims, whatever the amount.

By an amendment of the act of 1849, made July 28, 1866, the Third Auditor was required to transmit his adjustment to the Second Comptroller for his decision.

The classes of special claims which now chiefly engage the attention of the officers of the Treasury are those which come within the provisions of the act of March 3, 1849, re-enacted in sections 3482 to 3489, inclusive, Revised Statutes, and those which come within the provisions of the act of July 4 (1864 vol. 13, p. 381), and its amendments.

In order to determine what claims remain within the jurisdiction of the accounting-officers of the Treasury, it has seemed necessary in the course of our investigation to ascertain what claims fall within the jurisdiction of the Commissioners of Claims and of the Court of Claims, inasmuch, as in general, claims within the jurisdiction of these tribunals are excluded from the jurisdiction of the executive departments, although in some cases it will be found that in practice, at least, the jurisdiction may be concurrent as between the Treasury Department and the Commissioners of Claims or the Court of Claims.

Section 1069, Revised Statutes, provides that "every claim against the United States cognizable by the Court of Claims shall be forever barred unless the petition," &c., "be filed within six years." Upon a strict construction of this provision, a claim cognizable by the Court of Claims would be forever barred, not only in that court, but in the executive departments, unless duly presented within the provisions of that statute. I am informed, however, that this is not the construction heretofore put upon the section in this department, and that it has been held that the limitation therein prescribed has reference only to bringing a claim before that court, and is no bar to any adjudication elsewhere.

The Court of Claims formerly maintained a rule which required the petition to show that a claim, "ordinarily settled in any executive department," has been submitted to that department for its allowance without success. The Supreme Court, in *Clyde vs. United States* (13 Wallace, pp. 35, 38), held that this was not a rule of practice, but a restriction upon the jurisdiction of the court which is established by

statute, which only requires that a party shall have a claim, not that a claim shall first go through an executive department. This would seem to imply that a claim of the description there under consideration, which was upon a contract for the charter of a steamboat, might be cognizable both in the executive departments and in the Court of Claims.

CLAIMS UNDER THE ACT OF MARCH 3, 1849.

Under this act and its amendments a very large number of claims is embraced and a large number is likely to arise in future. The act of 1849 is re-enacted in the Revised Statutes, sections 3482 to 3489 inclusive. It provided, first, for compensation for property lost while in the military service, namely, horses and equipments, the private property of enlisted officers or men, not exceeding two hundred dollars for any horse and equipments, if lost in either of the ways specially named in the act, in general including horses killed or dying of wounds received in battle or necessarily abandoned in the field or on board a transport-vessel, or for the want of forage or like. Under this section of the act, as the Third Auditor reports, "many hundreds, or even thousands, of claims were summarily disallowed, because the losses were not alleged to have been occasioned by any of those specific causes."

By the act of June 22, 1874 (vol. 18, p. 193), the first section of the act of 1849 was amended so that it shall not be construed to deny payment to officers or enlisted men for horses purchased by them in States in insurrection; "and payment in any case shall not be refused where the loss resulted from any exigency or necessity of the military service, unless it was caused by the fault or negligence of such officers or enlisted men."

The second section provided "that no claims under said section or this amendment thereto shall be considered, unless presented prior to the 1st day of January, 1876."

The first section of the act of 1874 greatly enlarges the description of the cases under which claims may be allowed, and the second section impliedly allows any claim which was barred by any former limitation (see section 3489, Revised Statutes) to be presented prior to the first day of January, 1876."

It is probable that some thousands of claims will be aided by the act of 1874. A great proportion of them were claims rejected because not appearing to come within the purview of the original act of 1849.

It would seem to have hardly been the intention of Congress to waive the limitation upon claims, already barred by statute, some of which may have arisen a quarter of a century before the passage of the amending act; but such is understood to be the construction of the accounting-officers of the Treasury.

The second class of claims provided for by section 3483, Revised Statutes, comprises horses, mules, oxen, wagons, carts, boats, sleighs, harnesses, steamboats or other vessels, railroad engines and cars, lost in the military service, either by impressment or contract.

CLAIMS FOR STEAMBOATS AND OTHER VESSELS AND FOR RAILROAD ENGINES AND CARS.

The act of March 3, 1849 (vol. 9, p. 415), provides that any person who has sustained damage by the capture or destruction by an enemy, &c., of any horse, ox, wagon, cart, boat, &c., shall be allowed and paid the value thereof under certain conditions.

The act of March 3, 1863 (vol. 12, p. 743), provides that the act just cited "shall be construed to include steamboats and other vessels and railroad engines and cars in the property to be allowed and paid for when destroyed or lost under circumstances provided for in said act."

Claims for vessels and for railroad engines and cars are now allowed by the accounting-officers, under proper conditions, under the act of 1849 as amended by the act of 1863 and incorporated into section 3483, Revised Statutes.

The act of February 19 (or 21), 1867 (vol. 14, p. 397), provides that the act of 1864 shall not be construed to authorize the settlement of any claim for stores or supplies, nor for the consumption, appropriation, or destruction of personal property by the military authorities of the United States, where such claims originated during the war of the rebellion in a State declared in insurrection.

It was held by Attorney-General Stanbery, February 4, 1868, that the act of February 19, 1867, took away from the accounting-officers all authority to settle claims for the destruction or appropriation of a steamboat or other property, if they originated during the rebellion in an insurrectionary State.

Whereupon it was declared by joint resolution of December 23, 1869 (vol. 16, p. 368), that the act of February 19, 1867, should not be construed to debar the settlement for steamboats or other vessels taken without the consent of the owner or impressed into the military service of the United States, during the late war, in States or parts of States declared in insurrection, provided the claimants were loyal and were residents of loyal States, and that such steamboats or other vessels were in the insurrectionary districts by proper authority, namely by charter, contract, impressment, or in conformity to the regulations of the Secretary of the Treasury, or, as amended by resolution of March 3, 1871 (vol. 16, p. 600), in conformity to the laws of the United States.

As to the use and loss of steamboats and other vessels while employed in the military service of the United States, the accounting-officers of the Treasury and the Commissioners of Claims seem to have concurrent jurisdiction over claims of loyal citizens, residents of loyal States, for such property taken, &c., in the insurrectionary districts.

Section 3488, Revised Statutes, authorizes the Third Auditor of the Treasury, in person, or in such manner as he may deem most compatible with the public interest, to take testimony and make such investigation as he may deem necessary in adjudicating claims for payment for steamboats and other vessels, as also for railroad engines and cars, lost or destroyed while in the military service of the United States.

CLAIMS UNDER ACT OF JULY 4, 1864.

This act is entitled—

An act to restrict the jurisdiction of the Court of Claims, and to provide for the payment of certain demands for quartermasters' stores and subsistence supplies furnished to the Army of the United States.

The first section provides—

That the jurisdiction of the Court of Claims shall not extend to or include any claim against the United States growing out of the destruction or appropriation of, or damage to, property by the Army or Navy, or any part of the Army or Navy, engaged in the suppression of the rebellion, from the commencement to the close thereof.

The second section provides—

That all claims of *loyal citizens* in States not in rebellion, for quartermasters' stores actually furnished to the Army of the United States, and receipted for by the proper

officer receiving the same, or which may have been taken by such officers without giving such receipt—

may be presented to the Quartermaster-General, who shall cause the claim to be examined, and, if convinced it is just, report it to the Third Auditor for settlement.

The third section makes a like provision that all claims of loyal citizens in States not in rebellion, for subsistence actually furnished to the Army, may be submitted to the Commissary-General of Subsistence, who shall, if convinced that the claim is just, report it to the Third Auditor for settlement.

The first section is re-enacted in the Appendix to the Revised Statutes, at page 1435; and the second and third sections are re-enacted in the Appendix at page 1434.

For several years after the passage of this act it was held in the Quartermaster-General's and Commissary-General's Departments that no claim could be allowed under it, unless the stores were actually "receipted for" or "taken by the *proper officer*," as the act requires.

Of late, however, it is understood that such a claim may be allowed, if the Quartermaster-General or Commissary-General "is convinced that it is just, and of the loyalty of the claimant, and that the stores have been actually received or taken for the use of, and used by, said Army," although not "receipted for by the *proper officer* receiving the same," as the first clause provides. This, although not a strict construction, is perhaps the just and fair construction.

The provisions of this act have already been discussed in considering the jurisdiction of the Court of Claims.

Independently of this act, as has already been stated, the accounting-officers of the Treasury had jurisdiction to allow all claims for quartermasters' stores and subsistence upon regular vouchers; and the intention of this act was to enlarge their jurisdiction and include cases where such stores and subsistence had been furnished to or taken by the Army without the strict legal forms prescribed by the rules of the several departments.

The provision is that the claim may be presented to the Quartermaster-General or Commissary-General, "accompanied with such proof as each claimant can present of the evidence in his case," instead of the regular vouchers prescribed by the regulations.

By the joint resolution of June 18, 1866 (vol. 14, p. 360), the provisions of the act of July 4, 1864, were extended to the counties of Berkeley and Jefferson, in West Virginia; and by joint resolution of July 28, 1866 (vol. 14, p. 370), the provisions of said act were extended to the loyal citizens of the State of Tennessee.

By the act of February 21 (or February 19), 1867 (vol. 14, p. 397), it is provided that the provisions of said act of 1864—

shall not be construed to authorize the settlement of any claim for supplies or stores taken or furnished for the use of, or used by, the Army of the United States, *nor for the occupation of or injury to real estate, nor for the consumption, appropriation, or destruction of or damage to personal property* by the military authorities or troops of the United States *where such claim originated* during the war for the suppression of the Southern rebellion in a State or part of a State declared in insurrection by the proclamation of the President of the United States, dated July 1, 1862, or in a State which by an ordinance of secession attempted to withdraw from the United States Government: *Provided*, That nothing herein contained shall repeal or modify the effect of any act or joint resolution—

as to Tennessee or West Virginia.

The words which are put in italics in the above quotation seem to be the essential part of the act of February, 1867, which is entitled in part "An act to declare the sense of" the act of July 4, 1864.

This italicized provision, so far as it relates to real estate, is found re-enacted in the Appendix to the Revised Statutes, page 1434.

It should be borne in mind that the claims which may be allowed under the act of July 4, 1864, are limited to the claims of *loyal citizens in States not in rebellion*, nor proclaimed in insurrection, and to *quartermasters' stores and subsistence*.

The number of claims allowed under this act is very great, covering about twelve pages in the Digest of Appropriations for 1877, amounting to \$270,357.22.

Prior to 1874 the claims under this act had not been kept separate, but had been included in the appropriations for quartermasters' stores and commissary supplies.

By section 2 of the act of June 16, 1874 (vol. 18, p. 75), the Secretary of the Treasury shall make report of each claim allowed under the act of July 4, 1864, by the Quartermaster-General, Commissary-General, and Third Auditor, at the commencement of each session of Congress, to the Speaker of the House of Representatives, who shall lay the same before Congress for consideration; so that the claims are now presented to Congress for distinct action before payment or appropriation.

CLAIMS FOR PROPERTY, REAL OR PERSONAL, TAKEN, USED, DESTROYED, OR DAMAGED IN WAR.

Many claims have been urged by citizens for damage, in the late war, to real estate, as buildings, fences, bridges, growing crops, railways, highways, and the like, and to personal property, as horses, carriages, grain, steamboats, railway engines and cars, cotton, and other property.

Some of these claims arise from injuries inflicted by the enemy, some for injuries by the government forces in battle or by our own troops wantonly or recklessly, some by destruction of supplies and the devastation of whole districts to prevent subsistence of the enemy's forces, some by the destruction of property by the march of armies, or by the authorized removal of obstructions in the way of military operations. Part of this property belonged to loyal citizens, but the greater part to disloyal persons residing within the field of the army operations.

As questions are constantly presented to the department and to other tribunals having jurisdiction of claims against the government, it may be well briefly to state the principles which govern cases of this description.

The principal difficulty in treating this subject arises from a want of a clear distinction between the rights of peace and the rights of war.

The fifth article of amendments to the Constitution provides that "no person shall * * be deprived of life, liberty, or property without due process of law; nor shall private property be taken for public use without just compensation."

The phrase "due process of law" in this section has been defined to mean that the right of the citizen to his property, as well as life or liberty, could only be taken away upon an open, public, and fair trial before a judicial tribunal according to the forms prescribed by the laws of the land.

If there were no other provision in the Constitution or laws governing this matter, it is evident there could be no such thing as civil war, since the whole organization of military forces is for the purpose of depriving rebellious citizens of life, liberty, and property without any of the forms prescribed by the laws of the land in time of peace.

The Constitution, however, in view of the fact that war would or

might exist, gives to Congress the power "to define and punish * * offenses against the law of nations," "to declare war, grant letters of marque and reprisal, and make rules concerning captures on land and water," "to raise and support armies," to provide for the common defense" and general welfare of the United States; and this includes the laws of war.

It is evident that both systems of law cannot have full and exclusive force and operation at the same time and place and over the same rights of person and property. Where war is actually flagrant, or a state of war and the exercise of military authority exist, the laws of war prevail; and so far as necessary for all purposes of war they are exclusive. *Silent leges inter arma.* So far as practicable, however, the laws of peace and the ordinary tribunals of justice are allowed, even in States and towns which are the theater of war, to be operative; and, in fact, in most of the insurrectionary States the courts were constantly kept open for ordinary purposes.

It is now determined "by the highest court that the civil war began, for some purposes and at some localities, as early as April, 1861. (The Prize cases, 2 Black, p. 636.)

By the President's proclamations of April 15 and 19, 1861, an insurrection was declared to exist in certain States. By the act of Congress of July 13, 1861, proclamation of insurrection was extended so as to declare eleven States, with some territorial exceptions, in rebellion.

War was continued in those States until the President's proclamation of August 20, 1866, declared the insurrection at an end. *A state of war* existed at times in territory outside of that declared in insurrection.

It may be stated in general that the usages and laws of nations applicable in case of war between independent nations apply to civil wars, including the recent war of the rebellion, and especially when, as in the States proclaimed in insurrection, the lawful State governments were entirely subverted and the courts and civil authority of the national government disregarded and powerless.

The Supreme Court decided in December, 1862, while the war was in progress, that—

The present civil war between the United States and the so-called Confederate States has such character and magnitude as to give the United States the same rights and powers which they might exercise in the case of a national or foreign war.

And the same court declared that—

All persons * * residing within this territory, whose property may be used to increase the revenues of the hostile power, are in this contest liable to be treated as enemies.

It has been claimed that the power of a nation over its own rebel citizens is greater in a civil war than over alien enemies, because over the former it may exercise both belligerent and sovereign rights; but this principle does not affect the class of cases under consideration.

In the Prize cases, Nelson, J., says:

This act of Congress of July 13, 1861, we think, recognized a state of civil war between the government and the Confederate States, and made it territorial.

Strictly, therefore, all persons, whether loyal or disloyal, residing in the States proclaimed in insurrection, may be regarded as enemies.

After the termination, however, of a civil war, a government is under every obligation of humanity and justice to discriminate between actual enemies and those who are only such by construction of law and by necessity.

Applying these principles to the States proclaimed in rebellion during the period of war, it may be stated in general terms that the United States, by the strict rules of international law, incurred no liability whatever for property used, damaged, or destroyed therein by government authority in the necessary operations of the war, nor by the operations of the enemy.

Halleck says:

War * * * makes legal enemies of all the individual members of the hostile States. * * * It also extends to property, and gives to one belligerent the right to deprive the other of everything that might add to his strength and enable him to carry on hostilities.

These principles are fully recognized by the Supreme Court in the case of *Mrs. Alexander's cotton* (2 Wallace, p. 404).

Upon strict principle it would seem that no claim can exist in favor of any person, loyal or disloyal, for property, real or personal, destroyed or damaged by the express order of our military officers, or by the wanton, unauthorized acts of our soldiers, or by the direct action of the enemy. Such damage may all be regarded as the result of inevitable accident or necessity.

In time of peace no government assumes to indemnify its citizens against loss by robbery, theft, burglary, arson, or by any act of mere trespass. And this is true whether the illegal acts are done by one person or by many persons. The same rule is applicable to citizens who suffer loss by foreign or domestic enemies. The government is no more bound to repair the losses of citizens by the ravages of war than to indemnify them against losses by arson or other individual crimes, or against destruction by earthquakes or lightning.

In order rightly to consider the various classes of war-claims, it is necessary to keep constantly and clearly in mind the distinction between the taking or destruction of property and the acquisition of property for public use by the right of eminent domain. This is by no means a modern distinction, invented for the protection of the government against claims arising out of the war, but rests upon well-settled principles older than the Republic.

Vattel (*Law of Nations*, chap. 15, p. 403) recognizes the law of necessity in time of war thus:

But there are other damages caused by inevitable necessity, as, for instance, the destruction caused by artillery in retaking a town from the enemy. These are merely accidents. They are misfortunes which chance deals out to the proprietors on whom they happen to fall.

In *Respublica vs. Sparhawk* (1 Dallas, 362), it was said:

During the war of the Revolution, Congress had a right to direct the removal of any articles that were necessary to the Continental Army, or useful to the enemy and in danger of falling into their hands; and one whose property, so removed, was afterward captured by the enemy was held not to be entitled to compensation from the commonwealth.

In that case Chief Justice McLean, delivering the unanimous opinion of the court, gives several illustrations of the rights of necessity as forming part of the law. If a road be out of repair, a passenger may lawfully go through a private inclosure. So, if a man is assaulted, he may fly through another's close. In time of war bulwarks may be built on private ground. Houses may be razed to prevent the spreading of fire, because for the public good.

Another case illustrates this law of overruling necessity. Where property had been destroyed to arrest the progress of a fire and it was

claimed to be a taking for the public use within the meaning of the constitution of New York, the court say:

The destruction of this property was authorized by the law of overruling necessity. It was the exercise of a natural right belonging to every individual, not conferred by law, but tacitly excepted from all human codes. The best elementary writers lay down the principle, and adjudications upon adjudications have for centuries sustained and sanctioned and upheld it, that, in a case of actual necessity to prevent the spreading of a fire, the ravages of a pestilence, or any other great public calamity, the private property of any individual may be lawfully destroyed for the relief, protection, or safety of the many without subjecting the actors to personal responsibility for the damages which the owner has sustained. (*Russell vs. The Mayor, &c.*, 2 Denio, 473.)

Although there are a few unimportant authorities and dicta to the contrary, the above is undoubtedly a fair statement of the principle applicable to such cases.

The principles here laid down may be found fully and ably discussed in the report of Mr. Lawrence upon "War claims and claims of aliens," (Report H. R. No. 262, 43d Congress, 1st session.) They have been under consideration by Congress in various cases, in several of which acts for relief have been passed which did not receive the approbation of the Executive, and which deserve consideration here. One was an act for the relief of J. Milton Best (Senate Ex. Doc. No. 8, 2d session, 42d Congress). The following are extracts from the President's veto message:

The bill appropriates the sum of \$25,000 to compensate Dr. J. Milton Best for the destruction of his dwelling-house and its contents, by order of the commanding officer of the United States military forces at Paducah, Ky., on the 26th day of March, 1864. It appears that this house was one of a considerable number destroyed for the purpose of giving open range to the guns of a United States fort. On the day preceding the destruction the houses had been used as a cover for rebel troops attacking the fort, and apprehending a renewal of the attack, the commanding officer caused the destruction of the houses. This, then, is a claim for compensation on account of the ravages of war. It cannot be denied that the payment of this claim would invite the presentation of demands for very large sums of money; and such is the supposed magnitude of the claims that may be made against the government for necessary and unavoidable destruction of property by the Army, that I deem it proper to return this bill for reconsideration.

It is a general principle of both international and municipal law that all property is held subject not only to be taken by the government for public uses, in which case, under the Constitution of the United States, the owner is entitled to just compensation, but also subject to be temporarily occupied, or even actually destroyed, in times of great public danger and when the public safety demands it; and in this latter case governments do not admit a legal obligation on their part to compensate the owner. The temporary occupation of, injuries to, and destruction of, property, caused by actual and necessary military operations, is generally considered to fall within the last-mentioned principle. If a government makes compensation under such circumstances, it is a matter of bounty rather than of strict legal right.

An act for the relief of Thomas B. Wallace (Senate Ex. Doc. No. 86, 2d session, 42d Congress) was vetoed by President Grant, who refers to the case of J. Milton Best as being of the same nature and character.

The bill for the relief of the East Tennessee University (Senate Ex. Doc. No. 33, 3d session 42d Congress) was returned by the President without his approval, as resting upon the same principles as those laid down in the case of Best; and the President says:

If the precedent is once established that the government is liable for the ravages of war, the end of demands upon the public Treasury cannot be forecast.

The loyalty of the people of the section in which the university is located, under circumstances of personal danger and trials, thus entitling them to the most favorable construction of the obligation of the government toward them, is admitted; and nothing but regard for my duty to the whole people, in opposing a claim which, if allowed, will entail greater burdens upon the whole than the relief which will be afforded to a part by allowing this bill to become a law, could induce me to return it with objections.

In returning the bill for relief for destruction for Manchester (Ky.) Salt Works, with his objections thereto, the President says :

I understand * * * the salt-works were captured from the rebels, that it was impracticable to hold them, and that they were demolished so as to be of no further use to the enemy.

I cannot agree that the owners of property destroyed under such circumstances are entitled to compensation therefor from the United States. * * *

This bill does not present a case where private property is taken for public use in any sense of the Constitution. It was not taken from the owners, but from the enemy ; and it was not then used by the government, but destroyed. Its destruction was one of the casualties of war ; and though not happening in actual conflict, was perhaps as disastrous to the rebels as would have been a victory in battle.

Owners of property destroyed to prevent the spread of a conflagration, as a general rule, are not entitled to compensation therefor ; and, for reasons equally strong, the necessary destruction of property found in the hands of the public enemy and constituting a part of their military supplies, does not entitle the owner to indemnity from the government for damages to him in that way.

On the 27th of November, 1864, General Sheridan issued an order¹ which was executed, to destroy all "forage and subsistence, burn all barns, mills, and their contents, and drive off all stock in Loudoun County, Virginia." A part of the stock was used by the Army, and the rest driven into Pennsylvania and sold, and the proceeds paid into the Treasury. A claim was presented to Congress for the property destroyed and for that thus used and sold. Congress refused to provide for the payment of any part thereof, excepting for the live stock seized in conformity with the order of General Sheridan, partly slaughtered and used and partly sold, and the proceeds paid into the Treasury. (See act of January 23, 1873, vol. 17, p. 713.)

In the case of Josiah O. Armes (act of January 31, 1867, vol. 14, p. 617), Congress provided for payment for damages sustained by him in consequence of the burning of his buildings and the destruction of his property at Annandale, Va., by the United States troops. This case is, however, exceptional, and seems to have been in the nature of a bounty or reward, in consideration that "Armes was of service to our troops in giving information of the movement and situation of the rebels," and that his wife "came in one dark night at the risk of her life" to give information to the Union military authorities.

If the principles which have heretofore governed this class of claims are to be changed, it should manifestly be done, not by special acts providing relief in particular cases, but, as suggested by the President in Best's case—

By general legislation to provide some means for the ascertainment of the damage in all similar cases, and thus save to claimants the expense, inconvenience, and delay of attendance upon Congress, and, at the same time, save the government from the danger of having imposed upon it fictitious or exaggerated claims supported wholly by *ex-parte* proof. If the claimant in this case ought to be paid, so ought all others similarly situated.

Although, as we have seen, the government is not bound by the principles of international law to make compensation for property taken, used, destroyed, or damaged in an enemy's country by the operations of the Army, yet most governments have recognized the propriety of relieving those loyal citizens upon whom the burdens of war have borne most severely.

Immediately upon the close of the German war, France appropriated 100,000,000 francs to be apportioned among the most necessitous victims of the war ; and a further sum of 6,000,000 francs to be distributed among those who suffered most in the operations attending the attack made by the French army to gain re-entrance into Paris.

It was the policy of the United States in the war with Mexico, although in an enemy's country, generally to buy subsistence of the owners at a fair price, although the Secretary of War, Mr. Marcy, instructed the commanding generals that, if necessary, they might require contributions without paying or engaging to pay for them.

In 1873, the legislature of Ohio appropriated a sum of money to pay for property taken, destroyed, or injured by the rebel and Union forces in what was known as the Morgan raid. The legislature of Pennsylvania also, in 1868, made an appropriation for indemnifying the citizens of Chambersburg for the property destroyed by the rebel invasion. This was paid, not upon the ground of a legal right, but expressly upon the ground of generous consideration for those citizens who had thus suffered.

In the late rebellion, probably in most instances, supplies and stores were regularly purchased of the owners at fair prices and regular vouchers given. And in such cases the government makes no distinction between loyal and disloyal citizens as to its obligation to fulfill contracts thus legally made.

There seems to be nothing in the Constitution which restrains Congress in the exercise of a spirit of generosity toward those who have suffered most severely by the fortunes of war. Upon the same principle upon which rests the whole system of pensions for valuable services or for suffering in the service of the country, there seems to be no reason why Congress may not grant indemnity by way of reward for extraordinary loss or damage to loyal citizens by the operations of our armies.

The act of July 4, 1864 (vol. 13, p. 381), provides—

That the jurisdiction of the Court of Claims shall not extend to or include any claim against the United States growing out of the destruction or appropriation of, or damage to, property by the Army or Navy, or any part of the Army or Navy, engaged in the suppression of the rebellion.

But this provision, it will be observed, is not limited to territory declared in insurrection.

The act of 1864, in the second and third sections, authorized allowance for quartermasters' stores and subsistence furnished to or taken by the proper officers of the Army.

The act of February 21, 1867 (vol. 14, p. 397), which is entitled "An act to declare the sense of the act" of 1864, provides that said act shall not be construed to authorize the settlement of any claim for supplies or stores taken or furnished for the use of or used by the Army of the United States, nor for the occupation of or injury to real estate, nor for destruction or damage to personal property by the military authorities of the United States, where such claim originated during the war in a State or part of a State declared in insurrection, &c.

Construing these acts together, they seem clearly intended to cut off any claim whatever before the Court of Claims or the executive departments for any injury to real estate or personal property in the insurrectionary districts growing out of the operations of the Army. They intended only to provide for the payment, through the executive departments, for stores and subsistence taken by or furnished to the Army "through the proper officers."

Under these provisions, it is understood, the officers of the War Department have not, in fact, restricted themselves to claims for stores and subsistence furnished to or taken by *such officers*, but allow claims if convinced that they are just, and that the stores or subsistence have been actually received or taken for the use of and used by the Army.

Following the provisions of the foregoing acts for payment of claims of loyal citizens for quartermasters' stores and commissaries' subsistence used by the Army in non-insurrectionary territory comes the act of March 3, 1871 (vol. 16, p. 524), creating the Board of Commissioners of Claims.

The jurisdiction of this board, briefly stated, extends to the allowance of claims of loyal citizens for stores or supplies taken or furnished during the rebellion for the use of the Army and Navy of the United States in States proclaimed in insurrection. It also extends to the use and loss of vessels and boats employed in the military service of the United States. The jurisdiction and practice under this act is more fully considered under the title "Commissioners of Claims."

LIMITATION OF CLAIMS AND PROTECTION AGAINST FRAUDS.

All enlightened nations have provided limitations of time within which claims against individuals and against the government should be prosecuted, or, for want of such prosecution, be forever barred. These provisions, which may be said to be universal in all the codes of civilized nations, rest partly upon the theory that the public peace demands an end of litigation, but mainly upon the well-founded assumption that persons having lawful claims will not fail to prosecute them within a reasonable time, and that a delay beyond such time furnishes a presumption that the claim is unfounded. It is well understood that transactions that are recent, so that persons cognizant of them may be found with perfect memory of the attendant circumstances, may be satisfactorily investigated, and that the longer such investigation is delayed the more unsatisfactory becomes the evidence and the more easily is falsehood substituted for truth and imagination for reality.

In most of the States the neglect of the party, who is in condition to bring suit, to prosecute a claim against an individual for the term of six years, furnishes a conclusive presumption that such claim is unfounded or has been fully satisfied.

This statute of limitations in personal suits, by common consent of most civilized nations, is regarded as doing more substantial justice between the parties than would be done by allowing the party to attempt, even in a court of justice, to sustain a claim of longer standing,

Even in questions of the title of real estate, an acquiescence in a known adverse claim furnishes a conclusive presumption that a claimant, out of possession and in condition to bring suit, whatever may be his record-title, has released or forfeited his claim to the estate.

The claimant in either case has forfeited his right, not because he may not have a promissory note or title deed which he may produce in support of his claim and which the defendant would be unable to explain, but because experience has shown that a claimant, having a just claim and knowing it to be such, will always hasten to enforce it, and a defendant, having a just right, may, by lapse of time, lose, through the death of witnesses or the loss of papers supposed to be no longer valuable, the evidence of his defense.

The claimant inquires, with some show of reason, "Why, if my claim is just, should I not be allowed to prove it at any time?" The law, based upon human experience, replies, "If your claim had been just, you would have prosecuted it within a reasonable time and would not have waited until the witnesses of the transaction are dead or have lost their memory or are in parts unknown; and it is fair to presume from your own conduct that your claim is not well founded."

All these reasons apply in full force to claims against the government.

The government is always able to pay ; it can always be found, and its tribunals are always open for the reception and proof of all just claims. The experience of all accounting-officers and others connected with government claims concurs in this: that claims which are recent and are presented while the parties and witnesses to them are accessible, are usually moderate and reasonable, while with every change of agent and with every lapse of years they are continually increased and exaggerated, so that claims, which at first are for hundreds of dollars, are often increased, after being repeatedly presented to Congress or other tribunals, to thousands and even hundreds of thousands of dollars.

There should be, therefore, no hesitation in providing statutes of limitation, never exceeding the six years usually adopted by State legislation, and a much shorter term in classes of cases which may and should be readily presented for payment.

MODE OF PROOF.

We can have no better guide as to the proper methods to be adopted for the proof of claims against the government than the universal consent of free governments, like that of our States and of Great Britain, as to what shall be deemed the best methods of ascertaining truth.

The best evidence of which the nature of the case will admit is what is demanded by all courts of justice. The production of original papers, rather than of pretended copies ; the sworn statement of the witness himself to facts known of his own knowledge, and not the hearsay of third parties ; the examination and cross-examination of the witness under the solemnities of an oath, and not his *ex-parte* statement privately taken ; a public hearing where both parties may be present, and a public record of proceedings open to inspection : these are some of the safeguards which, by the experience of the wisest legislators, have been placed around the judicial investigation of questions of law and of fact.

No thoughtful man will say that they are not essential to the fair and full administration of justice as between parties and as between the government and its claimants.

Now, it is evident that, as the executive departments are constituted, they can by no means comply with these requisites for a fair investigation. They cannot hold open sessions where both parties may be present and where witnesses may be produced to testify. They cannot even attend to cross-examine witnesses whose testimony is required by the claimants, nor have they the means to investigate facts in remote parts of the country so as to controvert false statements or support the truth. *Ex-parte* affidavits are usually received ; private statements of counsel and parties are listened to ; papers are referred to officers, who, if not incompetent, will be supposed by the losing party to be so. The decisions, if of record, are not publicly made, and, in the nature of things, cannot satisfy. New officers succeed each other in the various departments, and old claims are brought up for rehearing by new agents or attorneys. The executive, even, if new in office, is beset with complaints that justice has been denied the claimant. Cases are examined and re-examined with every change of any officer within whose province the case may come, and there, is literally, no end of litigation.

EX-PARTE EVIDENCE.

Too much stress cannot be laid upon the importance of cross-examination of witnesses, and upon the presentation of both sides of the case to be investigated. Judges and others experienced in the trial of cases

appreciate these points. No person of experience presumes to form an opinion upon hearing one side only of a case, although the evidence be all given upon full cross-examination and be of the highest character of which the case will admit.

Indeed, it is expected that a plaintiff, presenting his case under every test of truth that can be applied by opposing counsel, will be able to make out a case entitling him to a verdict, unless the defense is heard. After the defense has been put in, and the whole matter examined with the severest scrutiny by counsel, court, and jury, many cases still remain so doubtful that no verdict can be rendered.

Now, if, instead of such a trial, affidavits of witnesses who are entirely unknown, taken by agents or attorneys of whose good character no assurance can be given, taken, too, in the absence of any party interested to test the claim, are received, there can be no approximation, even, to a fair investigation.

I have myself known of affidavits of freedmen, introduced in support of claims for cotton alleged to have been improperly seized, who testified from memory, after a lapse of many years, as to the marks and numbers upon bales of cotton for the purpose of identification, who could not even write their names, but signed their affidavits by a cross; and this is not an unfair specimen of the evidence upon which claimants often insist that their claims should be allowed in the department.

REFERENCE TO COURT OF CLAIMS.

In the Court of Claims we have a tribunal which has the prestige of a court of justice. Its judges are appointed for life; they are men known to be learned in the law, presumed from their position to be competent and impartial. They hold their sessions in public and conduct their business systematically, taking up their cases with full notice to the parties, and hearing them deliberately upon evidence taken upon notice and cross-examination. In the admission of testimony they are governed by the principles of law established by the highest courts. At least three of the five judges are required to agree in all matters of fact as well as in matters of law; and their decisions, as well as their interlocutory proceedings, are of record; and an appeal lies from their judgment in all proper cases to the Supreme Court of the United States. Judges of such a court are not approached by parties or attorneys with *ex-parte* statements, as most committees and commissions allow themselves to be; and their judgments, in the estimation of the community, are fairly based upon the law and the evidence, and command a respect due to no tribunal in this country except a court of justice.

I think that provisions of law which shall take from the departments all disputed questions of law and fact which are of importance enough to occupy the attention of such a court, and refer them to the Court of Claims, would not only relieve the department from a great labor, for which it is entirely unprepared, but would at the same time give to the claimant a manifestly fair tribunal, whose judgments he could not escape nor misrepresent, and, finally, would promote the ends of justice both as regards the claimant and the government.

APPROPRIATIONS.

However just a claim may be, and however imperative the law for its payment, the Secretary has no power to grant a warrant for its payment except in pursuance of an appropriation for the purpose; and it

often becomes a question of great difficulty whether any appropriation exists out of which a claim which is found by the accounting-officers to be just can be paid.

Section 3678, Revised Statutes, provides that—

All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others.

By sections 3687, 3688, and 3689, Revised Statutes, certain appropriations are made which are entitled "permanent annual appropriations," and in the margin of section 3689, Revised Statutes, "permanent indefinite appropriations."

By the decision of the Secretary, of April 20, 1877, these appropriations are construed to be annual appropriations, and to be—

Subject to the same rules, limitations, and qualifications as the usual annual appropriations made by Congress. Any other construction of the act would defeat its object. Money would be taken from the permanent annual appropriation for horses and steamboats lost in the public service and applied to pay for horses lost twenty years ago. Money would be taken from the appropriations for the customs-service and used for the payment of claims that accrued twenty years ago, and for the interest thereon. Thus old claims would be paid out of permanent annual appropriations, and would be barred neither by lapse of time nor by adverse decisions.

Section 5 of the act of June 20, 1874 (18 Stats. at L., p. 110), provides that all unexpended balances of appropriations, with certain exceptions, which shall have remained on the books of the Treasury for two fiscal years, shall be carried to the surplus fund and covered into the Treasury.

The conclusion of the Secretary is that he is—

Not authorized to draw any money from the Treasury * * * in payment of any claims covered by either permanent or ordinary annual appropriations that do not clearly fall within the limitation fixed by the act of June 20, 1874, or within the exceptions named.

Practically, the application of this rule prevents the payment of a large class of refunds of customs-duties improperly collected, and of refunds of internal-revenue taxes and penalties illegally collected, and the payment of a large class of claims under the act of March 3, 1849, and March 3, 1863, embodied in sections 3482 to 3487, Revised Statutes, as well as many others, where the claims originated more than two full fiscal years before their allowance.

The annual estimate for the refunds of custom-duties is \$2,000,000; that for the refunds of taxes and penalties illegally collected by the internal-revenue department, \$400,000.

Prior to the order of the Secretary, refunds of customs-duties improperly collected had been made under section 3012 $\frac{1}{2}$, Revised Statutes, and section 989, Revised Statutes, while the interest and cost accruing thereon had been paid under section 3687, Revised Statutes, out of the appropriation for expenses for collecting the revenue from customs, without regard to the time when the claims accrued; and the refunds of internal revenue taxes and penalties had been made under the authority of section 3220, Revised Statutes, and of the appropriation in section 3689, near the bottom of page 730, Revised Statutes, "to refund and pay back duties erroneously or illegally assessed or collected under the internal-revenue laws."

It is manifest that the general intention of Congress is not only to pay these claims, but to pay them promptly; and any delay to refund duties or taxes improperly collected, after the amount is ascertained, is unjust to the claimant.

It is hoped, therefore, that Congress will at once remove any doubt arising as to the proper construction of existing statutes, and either

declare distinctly out of what appropriation the various classes of cases referred to should be paid, or make specific appropriations for their payment hereafter as soon as the amount can be ascertained.

Respectfully submitted,

HENRY F. FRENCH,
Assistant Secretary.

Report of Special Inspector Davis relative to charges and commission cases.

OFFICE OF SPECIAL AGENT TREASURY DEPARTMENT,
Boston, Mass., October 19, 1877.

SIR: Respectfully referring to a partial report made by me on the 27th ultimo, for reasons therein stated, in relation to the so-called "charges and commissions" cases in New York, I desire now to make a final report, to be substituted for the partial report referred to.

For the convenience of the department, I have thought best, without referring further to said partial report, to proceed *de novo* in this, which will embrace all that I have before reported and correct some errors which I have since discovered in my former communication, which, though not particularly important, should be corrected.

In obedience to your verbal order, I entered upon the required investigation, making inquiries and examinations in the order in which they were directed by the Secretary of the Treasury in his letter to you dated August 1, 1877 A. K. T).

For this purpose, I examined the dockets, letter-books, and files at the custom-house in New York, and conferred with the district attorney, the clerk of the United States circuit court, with Messrs. Craig and Webster, special attorneys for the collector in the cases brought in the northern district of New York, and with the two attorneys representing the plaintiffs in all these pending suits.

I found that neither from the records of the court or at the custom-house, nor from any person alone, could I obtain the desired information; neither the dockets at the custom-house nor the court-house, as a rule, showed anything to distinguish the cases in question from thousands of others; and it therefore became necessary to run down nearly all the cases against the collector, until I could find something which would indicate the cause of action. This I have done at the custom-house and court.

You will readily understand that this has been a long and tedious undertaking, calling for all the diligence and patience at my command.

As the result of my labors, I have to report as follows:

1st. "As to whether protests were duly lodged at the custom-house and filed with each entry covered by these suits within the time prescribed by law."

It would require the work of several months to enable me to make such answer to this question as would be approximately satisfactory even to myself. The files of entries at the custom-house would have to be thoroughly searched, and to get them, all the manifests of foreign vessels would have to be examined, as that is the only clew to the importations of the various individuals.

After all this had been done, and the protests, if any, found, I should not be at all certain that they were genuine, or were filed or attached to the entries within the time prescribed by law.

It is admitted by the attorneys of the plaintiffs that the protests were not filed with each entry, but that they relied upon a general protest filed with the first entry as to which they make claim, and made to apply to it, and also to all future entries.

I found quite a number of these attached to the entry by mucilage, being affixed under the owner's oath or other paper, so as to be hidden from sight without lifting it up. I noticed in one or two instances that in raising the paper under which the protest was affixed, they had torn it from the main sheet.

I have but little doubt that a protest will be found upon one of the early entries of each claimant. There is, however, no record or other means of determining the date when it was affixed. From the admissions of the attorneys no protest or appeal were made as to the entries subsequent to March 3, 1857, such as were required by the act of that date.

2d. "Whether the several suits were brought within six months from the dates of payment of duty on such charges and commissions."

The suits are invariably predicated upon a large number of entries, extending in some instances over a term of several years.

A large proportion of the suits were not brought for several years after the date of the last entry. If the statute of limitation had been pleaded, most if not all of the items would have been barred; that is to say, in some instances all and in others nearly all of the items would be barred by the statute.

3d. "The number of such suits still pending, the titles, amounts involved, and date of commencement of suit to be given in detail in each case."

In answer to this I present a tabulated list, marked A, of all cases in which verdicts or judgments have been rendered and references made, covering, as I believe, every "charges and commissions" case, whether paid or still pending.

The reason for presenting the *entire* list is, that many of the paid cases have been reopened and others are liable to be.

This list will show the date of each suit, the names of the plaintiffs and defendants, the collector's and district attorney's docket number, the date of payment, the name of the referee, and the date of the verdict or reference. The large colored pencil figures, 3, 4,* &c., in the body of the several pages, are my own, and refer to the respective orders of court or stipulations, copies or extracts of several of which I have grouped together in exhibit marked B, bearing corresponding numbers shown in Exhibit A upon the list of cases to which they respectively relate.

It will be observed that in the cases examined by the Hon. Edwards Pierpont, referred to him April 22, 1871, and April 19, 1872, and the cases which were referred to John I. Davenport December 4, 1874, January 19, 1875, and December 18, 1876, several of which have been disposed of, no verdicts were rendered.

In those cases the procedure was as follows:

After the adjustment was completed judgment was entered up for the amount of the findings, with the costs of the court and referee's compensation added, the judge determining in each case the amount of the referee's compensation. The results were then certified and forwarded by the collector to the department for payment.

There is another list to be found on pages 71 and 72,† of Exhibit A, in which there was neither verdict nor reference, as far as I can discover. The last action taken in these cases, that I can find, is as late as the latter part of 1876, when they were all noticed for trial at the then next term of court. This is what appears upon the district attorney's docket.

The printed list (No. 54) in Exhibit A embraces the entire lot pend-

[* These figures appear in black type in the print.—PRINTER.]

† Page 100 of print.

ing in the northern district of New York. I inclose three printed pamphlets, Exhibit E,* containing all the motions in the last-mentioned suits, and substantially giving a history of them.

I have prepared a statement, Exhibit C, showing the amounts of all refunds, and in referring to the time of payments I have used the date of the sending the statements to the department, as that is better order of dates than the second or Washington date, which varies somewhat, depending entirely on the time that the statements were held there. This account I made out, not only that the department might know how much and when these refunds had been paid, but that I might determine whether or not a claim had been twice paid.

This, I am satisfied, has not been the case, except, perhaps, in one instance, which, I think, deserves careful examination of the papers on file at the department. I refer to the cases of *M. Mitchell et al. (Mitchell & Pott) vs. Redfield*, one of which commenced September 29, 1860; verdict May 2, 1861; was paid September 10, 1861, the amount being \$4,312.16. (See No. 555, page 5, Exhibit C.) No other suit in their favor against Redfield appears to have been commenced until April 15, 1862; but there appears upon the collector's books to have been another refund to the amount of \$2,477.32 September 20, 1861. The case No. 555 was reopened January 27, 1877. The department can easily determine as to this by the papers in its possession.

There were several cases adjusted during the years 1856, 1857, 1858, 1859, and 1860 without suit, as will appear upon the first three pages of Exhibit C and occasionally on the four following pages. It will be noticed that docket numbers first appear at the head of the fourth page. But few suits were begun before 1860.

In further explanation of Exhibit A, as to the cases that appear to be unpaid, I have set in the right-hand margin the letter G against those claims as unpaid by A. W. Griswold, and for those claimed by Mr. Coughtry the letter D. Against all other cases which do not appear to have been settled, but which probably have been or were found to be worthless, I have marked Z.

The Z cases are among the early verdicts, and undoubtedly were either consolidated with others of the same plaintiffs or, as I have said, were found worthless upon adjusting. This could not be determined by me on account of the many changes made in the customs clerks for the past 18 years.

It will be noticed by Exhibit C that—

The number of cases settled prior to 1860 without suit is.....	65
The number of suits brought.....	1,406
<hr/>	
Making a total of cases settled without suit and suits commenced of.....	1,471
The number pending and not disposed of I find are as follows:	
The Z cases, unclaimed.....	36
Mr. Griswold's list, which agrees with mine.....	170
Mr. Coughtry's list, which agrees with mine.....	570
<hr/>	
Total pending.....	776
<hr/>	
The number paid was.....	723
Of which were reopened and paid.....	28
<hr/>	
Leaving as paid of the original cases.....	695
So it will be seen that not half are yet settled.	

In these 695 cases 733 payments were made, amounting in the aggregate to \$2,035,172.20, and averaging \$2,814.89 each case, among which are six payments, aggregating some \$206,000, for sea-coast freight on iron. It is said that there are no similar cases unadjusted. Now deduct those large refunds from the total amount paid and it shows the average value of the paid claims to have been about \$2,640.

The enclosed Exhibit D is a list of claims now before the department, twelve in all, showing the amount due \$42,201.71, or about \$3,500 each. On another part of the same sheet is a list of cases made up which they do not intend to forward to the department until those now there are disposed of. These are 12 in number and aggregate the amount of \$27,917.12, or about \$2,300 each.

I know of no reason why these twenty-four cases would not fairly represent the value of the remaining cases.

With these last cases adjusted, averaging \$2,900, or a shade above the average of the 723 payments beginning seventeen years ago, my estimate would be as follows:

Total number of open claims	776
Strike out as worthless the Z's	36
Also the northern district cases barred	60
	— 96
Leaves to be disposed of	680
Then strike out from these a fair percentage, as the Z cases above, which will prove to be trifling or worthless, say	30
	— 650
Leaves, as pending, the number of	650

which the average of last year's adjustment, \$2,900 each, would amount to \$1,885,000.

If the original claims should prove to average smaller, the accumulation of interest will probably more than compensate for the falling off, leaving the result substantially as estimated.

Mr. Coughtry remarked to me that he would settle all of his claims for the sum of \$300,000. Mr. Griswold, I am credibly informed, says that his claims will last him his life-time. The district attorney, upon the assumption that only 400 cases were pending, estimated that \$900,000 would be needed to satisfy them.

It will be noticed that in my estimate I have not taken into account the amounts that may be recovered by re-opening cases for re-adjustment.

Upon the rule established by the court as to this matter (see 51 in Exhibit B). I see no reason why all of the cases may not possibly be re-opened.

It is absolutely impossible for me to do more in answer to the 3d interrogatory as to the amounts involved in pending cases than to estimate it as above.

It should be borne in mind that the adjustment of each suit is attended with great labor, and necessarily occupies a great deal of time, as each case is made up of a great number of alleged excessive exactions, generally quite trivial, comparatively, but aggregating, with accumulated interest, a considerable sum.

For seventeen years the attorneys for the plaintiffs have been diligently at work in prosecuting these adjustments, aided a good share of the time by one or more clerks in the custom-house.

From the progress that has been made thus far it is safe to judge that it would be the work of several years to ascertain the amount of pending claims.

It seems remarkable to me that a more thorough and vigorous defense, if one was to be made at all, should not have been interposed in these cases, considering that the amount involved is measured by millions of dollars.

I have no doubt that had defense in these cases been the same as was urged in the northern district, the result would have been equally as favorable and satisfactory to the government.

It is a noticeable feature in the case that several of the officers of the government who have immediately had to do with these claims from the Solicitor of the Treasury to the United States attorney and special agent, on retiring from the public service have been at once engaged for the plaintiffs to aid in the prosecution of these claims. I refer to the late Solicitor Jordan, E. D. Smith, late district attorney, and Special Agent Abbott.

I would call particular attention to the statement of H. J. Glowiski, a copy of which will be found in Exhibit B, marked 54.

The original statement I found in the district attorney's safe, and relates particularly to the cases in the northern district, but of course the application is general.

I am, very respectfully, your obedient servant,

J. W. DAVIS,
Special Agent.

N. W. BINGHAM, Esq.,
Special Agent of the Treasury.

EXHIBIT A.

Suits in the charges and commissions cases in New York, with date of action, names of plaintiffs and defendants, collectors and district attorneys, docket number, date of verdict or of reference, name of referee, and date of payment; also cases unsettled.

3.

Verdicts of January 26, 1860.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Oct. 15, 1857	E. A. Oelrichs et al	H. J. Redfield ...	327	Nov. 11, 1865	Referred to S. G. Ogden for adjustment.
Oct. 12, 1858	J. B. Wellington et al	do	45	Nov. 16, 1861	
Oct. 12, 1858	V. Barsalon et al	do	44	Oct. 16, 1860	
Oct. 6, 1858	C. Gignoux et al	Bronson	36	Feb. 9, 1860	
Oct. 7, 1858	do	Redfield	42	Feb. 21, 1860	
Oct. 12, 1858	E. M. Davis et al	do	48	Mar. 19, 1861	
Oct. 12, 1858	J. W. Schnlten et al. (Reopened January 27, 1877.)	do	46	Mar. 22, 1860	
Sept. 2, 1858	do	Bronson	29	Mar. 6, 1860	

Suits in the charges and commissions cases in New York, &c.—Continued.

4.

Verdicts of April 30, 1860.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 3, 1859	C. E. Habicht et al.	Redfield	309	Aug. 23, 1870	Referred to the collector of customs.
Jan. 20, 1860	G. Ashton et al.	do	423	Apr. 5, 1862	
Oct. 12, 1859	William Loeschigk et al. (Reopened January 27, 1877.)	Bronson	264	Mar. 20, 1861	
Oct. 12, 1859	Henry Gourd et al.	do	293	May 11, 1861	
Nov. 1, 1859	C. E. Borsdorff et al.	Redfield	366	Feb. 14, 1861	
Nov. 1, 1859	F. A. Spies et al.	do	360	May 18, 1861	
Nov. 3, 1859	William Brunner et al. (Reopened January 27, 1877.)	do	310	Dec. 13, 1861	
Nov. 1, 1859	E. Warburg et al. (Reopened January 27, 1877.)	do	361	Sept. 27, 1860	
Oct. 18, 1859	Henri Gourd et al. (Reopened January 27, 1877.)	do	295	June 6, 1860	
Nov. 1, 1859	E. B. Strange et al. (Reopened January 27, 1877.)	do	353	Jan. 19, 1864	
Nov. 1, 1859	L. Guillaume et al. (Reopened January 27, 1877.)	do	357	Apr. 20, 1861	
Nov. 1, 1859	William Loeschigk et al.	do	367	July 2, 1860	To the collector.
Nov. 3, 1859	O. Zollkoffer et al. (Reopened January 27, 1877.)	do	312	Dec. 11, 1860	
Nov. 1, 1859	C. Dord et al.	do	356	Dec. 8, 1864	
Apr. 6, 1860	William Loeschigk et al.	Schell	442	Aug. 4, 1860	
Nov. 1, 1859	R. A. Witthaus et al.	Redfield	362	May 2, 1865	
Nov. 1, 1859	F. Schuchardt et al. (Reopened January 27, 1877.)	do	345	May 26, 1860	

5.

Verdicts of May 8, 1860.

Aug. 26, 1858	Toledo, Wabash and Western Railroad.	Redfield	25	May 26, 1860	To collector.
Aug. 26, 1858	A. Booday et al.	do	24	May 26, 1860	
Oct. 12, 1858	D. V. Freeman et al.	do	43	Dec. 11, 1860	Z.

6.

Verdicts of May 9, 1860.

May 9, 1859	E. B. Strange et al.	Redfield	349	Jan. 27, 1864	To collector.
Mar. 17, 1860	C. Gignoux et al.	Schell	430	Feb. 26, 1861	
April 6, 1860	C. F. Dambmann et al.	do	443	Oct. 16, 1860	
Nov. 1, 1859	T. Passavant et al. (Reopened January 27, 1877.)	Redfield	363	Apr. 6, 1861	

ESTIMATES FOR PAYMENT OF CLAIMS.

Suits in the charges and commissions cases in New York, &c.—Continued.

7.

Verdicts of May 10, 1860.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 1, 1859	C. Payne et al. (Reopened January 27, 1877.)	Redfield	339	Nov. 15, 1860	To collector.
Oct. 12, 1859	F. A. Spies et al. (Re- opened January 27, 1877.)	Bronson	291	May 18, 1861	
Nov. 1, 1859	John Syz et al. (Reopened January 27, 1877.)	Redfield	368	Mar. 11, 1861	
Nov. 1, 1859	C. Dambmann et al. (Re- opened January 27, 1877.)	....do	348	July 29, 1864	

8.

Verdict of May 22, 1860.

May 27, 1859	C. G. Clark et al.	Bronson	197	Apr. 6, 1861	Collector.
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9.

Verdicts of May 25, 1860.

Oct. 13, 1858	George Christ et al.	Schell	51	July 9, 1860	Collector.
	....do .....	....do	200	Aug. 9, 1860	

10.

Verdicts of October 30, 1860.

Sept. 15, 1860	Ira Bliss	Redfield	536	Nov. 22, 1860	To collector.
Sept. 27, 1860	....do	Schell	539	Nov. 22, 1860	
July 5, 1860	Septimus Crookes	Redfield	480	Nov. 20, 1862	See verdicts.
July 5, 1860	....do	Bronson	482	Nov. 20, 1862	Do.

11.

Verdicts of January 3, 1861.

Sept. 12, 1860	R. Irvin et al.	Redfield	538	Jan. 16, 1861	Collector.
Oct. 13, 1860	....do	Schell	561	Apr. 23, 1862	

Suits in the charges and commissions cases in New York, &c.—Continued.

12.

Verdicts of April 23, 1861.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
May 28, 1860	Charles C. Clark et al.	Redfield	475		
Mar. 11, 1861	Ira Bliss	do	608	May 13, 1861	Z. Collector.
Oct. 17, 1860	C. B. Raymond	do	559	May 3, 1863	
May 19, 1860	P. Chouteaux et al.	do	476	Mar. 16, 1863	
July 30, 1860	S. Crookes	Maxwell	488	Sept. 30, 1862	
June —, 1860	J. S. Massett	do	484	Mar. 19, 1864	
June 2, 1860	W. W. Gilbert et al.	do	473	Aug. 23, 1861	
June —, 1860	C. B. Raymond et al.	do	487	Apr. 25, 1863	
June —, 1860	W. W. Gilbert	do	474	July 1, 1861	
Oct. 17, 1860	C. B. Raymond et al.	Bronson	560	May 5, 1863	
Sept. 28, 1860	P. Chouteaux	do	557	May 5, 1863	
June —, 1860	C. A. Davis	Maxwell	485	July 15, 1863	
June —, 1860	R. H. Winslow	do	486		Z.

13.

Verdict of April 27, 1861.

Mar. 1, 1860	T. Gimbernat et al.	Schell	418	Jan. 17, 1862	Collector.
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14.

Verdicts of May 2, 1861.

Nov. 22, 1858	I. C. Brown et al.	Maxwell	70	Sept. 4, 1860	To collector.
Nov. 8, 1858	do	Redfield	68	Sept. 28, 1860	
Nov. 8, 1858	do	Bronson	69	Sept. 4, 1860	
Sept. 29, 1860	M. Mitchell et al.	Redfield	555	Sept. 10, 1860	
Sept. 21, 1860	H. E. Gillelaw et al.	do	541	Mar. 12, 1862	
Nov. 3, 1859	F. A. Spies et al.	do	308	Nov. 13, 1874	Referred to Daven- port.
Nov. 5, 1859	C. F. Van Blankensteyer et al.	do	314	Mar. 13, 1865	
Sept. 28, 1860	J. A. Fischer et al. (Re- opened August 13, 1873.)	do	556	Jan. 31, 1865	
Sept. 10, 1860	Henry Lewis, jr. et al. (Re- opened January 27, 1877.)	do	545	Mar. 25, 1863	
Sept. 21, 1860	P. S. Hughes et al.	do	542	July 16, 1867	
Sept. 21, 1860	James Isler et al.	do	540	Aug. 31, 1865	
Sept. 21, 1860	F. M. Jones et al.	do	546	July 20, 1869	
Sept. 20, 1860	E. Kaupe et al. (Reopened August 13, 1873.)	do	543	Feb. 15, 1865	
Nov. 1, 1859	T. N. Dale et al. (Reopened August 13, 1873.)	do	347	June 25, 1865	
Sept. 21, 1860	F. Hoose et al.	do	544	Dec. 29, 1864	
Nov. 1, 1859	A. S. Amson et al.	do	351	Feb. 8, 1867	
Sept. 21, 1860	B. Andr�e et al.	do	547	Nov. 9, 1861	
Nov. 3, 1859	Henry Benda et al.	do	311	Feb. 8, 1867	
Nov. 1, 1859	John M. Davis et al.	do	358	May 8, 1865	
Nov. 3, 1859	C. P. Cochrane et al.	do	313	Apr. 1, 1865	
Nov. 1, 1859	C. G. Born et al. (Reopened August 13, 1873.)	do	346	Oct. 6, 1864	
Nov. 1, 1859	A. Lachais�e et al. (Re- opened January 27, 1877.)	do	354	Apr. 29, 1864	
Oct. 12, 1859	do	Bronson	290	Dec. 3, 1864	
Oct. 12, 1859	B. Babcock et al.	do	292	Apr. 16, 1870	
Nov. 1, 1859	I. Rosenthal et al. (Re- opened August 13, 1873.)	Redfield	355	Oct. 3, 1865	
Nov. 1, 1859	B. Babcock et al.	do	350	Nov. 13, 1874	See Davenport.
Nov. 1, 1859	L. Guillaume et al.	do	365	Aug. 19, 1870	
Nov. 1, 1859	F. W. Reener et al. (Re- opened August 13, 1873.)	do	352	Aug. 4, 1865	
Nov. 1, 1859	W. Lattimer et al. (Re- opened August 13, 1873.)	do	364	July 8, 1864	
Oct. 20, 1860	M. H. Cashman et al.	do	567	June 16, 1863	
Oct. 20, 1860	P. A. H. Renauld et al.	do	566	Jan. 11, 1864	

Suits in the charges and commissions cases in New York, &c.—Continued.

15.

Verdicts of July 16, 1861.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
	E. A. Oelrichs et al.....	Maxwell.....			Collector; see payment August 6, 1861, Exhibit C, page 5.
	.....do.....	Bronson.....			

* See two payments to Oelrichs in August, 1861, which may be for payment of these. I could not trace it farther. These are not claimed by attorney as being open.

16.

Verdicts of February 3, 1862.

Jan. 31, 1862	B. F. Babcock et al.....	Schell.....	681	Apr. 30, 1862	Collector.
do.....	Redfield.....	680	Apr. 30, 1862	

17.

Verdicts of February 21, 1862.

Nov. 26, 1861	L. S. Haskell et al.....	Redfield.....	678	Oct. 23, 1862	Collector.
Nov. 26, 1861	F. R. Fowler et al.....	Redfield, (see 17).....	676	Jan. 21, 1863	
Oct. 31, 1861	.....do.....	Schell.....	672	Jan. 14, 1863	
Oct. 30, 1861	L. S. Haskell et al.....	.....do.....	673	Oct. 23, 1862	
Old suit.....	James Boorman et al.....	Redfield.....	839	Apr. 14, 1862	
Oct. 12, 1855	W. L. King, Naylor & Co. et al	.....do.....	47	Mar. 14, 1863	
Jan. 31, 1862	Cleveland and Pittsburgh Railroad.	.....do.....	682	Aug. 22, 1862	
	James Bowman et al.....	Bronson.....		Jan. 13, 1863	
Oct. 10, 1862	.....do.....	Maxwell.....	849	Jan. 13, 1863	
Feb. 5, 1862	C. J. Stedman et al.....	.....do.....	688	Aug. 9, 1862	
Sept. 28, 1860	E. Bredt.....	Schell.....	553	Apr. 3, 1867	
Sept. 12, 1860	Henry Leger.....	.....do.....	527	July 3, 1867	
Sept. 27, 1860	P. S. Hughes et al.....	.....do.....	548	Apr. 21, 1866	
Sept. 12, 1860	F. Schachardt et al. (Re-opened January 27, 1877.)	.....do.....	528	Dec. 8, 1864	
Sept. 27, 1860	James Islen et al.....	.....do.....	549	Aug. 31, 1865	
Sept. 12, 1860	C. Payen et al.....	.....do.....	529	Oct. 17, 1863	
Sept. 13, 1860	I. M. Davies et al.....	.....do.....	533	Apr. 26, 1865	
Sept. 12, 1860	E. A. Oelrichs et al.....	.....do.....	530	Nov. 11, 1865	
Sept. 12, 1860	B. Andr� et al.....	.....do.....	525	Sept. 15, 1865	
Sept. 12, 1860	P. Passavant et al.....	.....do.....	532	Oct. 26, 1863	
Sept. 12, 1860	H. E. Gielelaw et al.....	.....do.....	526	Dec. 18, 1863	
Sept. 12, 1860	L. Guillaume et al.....	.....do.....	531	Dec. 18, 1863	
Sept. 12, 1860	W. Brauner et al.....	.....do.....	524	Mar. 13, 1865	
Sept. 3, 1860	V. Barsalow et al.....	.....do.....	510	Sept. 2, 1863	
Sept. 3, 1860	John Syz et at.....	.....do.....	517	Nov. 5, 1863	
Sept. 3, 1860	W. Latimer et al.....	.....do.....	511	Dec. 24, 1864	
Sept. 3, 1860	P. A. H. Renauld et al.....	.....do.....	514	Oct. 10, 1863	
Sept. 3, 1860	E. Blackburn et al.....	.....do.....	512	Nov. 21, 1866	
Sept. 3, 1860	A. Iselin et al.....	.....do.....	513	May 18, 1863	
Sept. 3, 1860	M. H. Cashman et al.....	.....do.....	516	July 24, 1863	
Sept. 3, 1860	I. B. Wellington et al.....	.....do.....	515	May 2, 1865	
Nov. 6, 1861	Charles Vyse et al.....	.....do.....	671	May 22, 1863	
Nov. 6, 1861	F. A. Spies et al.....	.....do.....	670	Apr. 2, 1863	
Sept. 8, 1860	George Christ et al.....	.....do.....	522		Blanket case. Mousedelaine case.
Oct. 9, 1860	.....do.....	.....do.....	564		

*Suits in the charges and commissions cases in New York, &c.—Continued.***18.***Verdicts of April 13 and 14, 1862.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Aug. 25, 1860	Fred Spring.....	Schell.....	503	.....	Z.
Oct. 21, 1861	M. A. Sorchin.....	Barney.....	556	.....	Z.
Oct. 13, 1860	Richard Irvin.....	Schell.....	561	Apr. 23, 1862	

19.*Verdicts of February 20, 1862.*

July 19, 1859	H. A. Richards.....	Schell.....	300	Feb. 17, 1862	Collector; verdict for defendant.
Jan. 26, 1861	E. Racee.....	Redfield.....	596	.....	Z.

20.*Verdict of May 12, 1862.*

Mar. 2, 1862	B. F. Babcock et al.....	Redfield.....	714	May 12, 1862	Collector.
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21.*Verdicts of June 9, 1862.*

Mar. 18, 1862	C. Angrave.....	Redfield.....	725	Mar. 9, 1863	Collector.
Mar. 12, 1862	do.....	Schell.....	724	Mar. 9, 1863	
Mar. 21, 1862	R. Nicol.....	do.....	752	Sept. 3, 1864	
Mar. 25, 1862	do.....	Redfield.....	731	Oct. 8, 1864	
Apr. 10, 1862	I. Goodband.....	do.....	760	Apr. 29, 1864	
Apr. 10, 1862	E. Robins et al.....	do.....	763	July 6, 1864	
Mar. 21, 1862	I. Houldsworth et al.....	Schell.....	750	July 9, 1864	
Feb. 27, 1862	F. Butterfield.....	do.....	717	Jan. 10, 1863	
Mar. 19, 1862	W. Watson et al.....	do.....	748	Jan. 27, 1864	
Mar. 25, 1862	H. B. Claffin et al.....	Redfield.....	733	Feb. 19, 1863	
Mar. 25, 1862	W. Clapp et al.....	do.....	730	Mar. 9, 1863	
Apr. 10, 1862	L. P. Morton et al.....	do.....	762	Mar. 9, 1863	
Mar. 25, 1862	I. Cameron et al.....	do.....	727	Jan. 10, 1863	
Mar. 25, 1862	R. McButt et al.....	do.....	728	Mar. 13, 1863	
Mar. 21, 1862	do.....	Schell.....	751	Apr. 3, 1863	
Apr. 15, 1862	M. Mitchell et al.....	Redfield.....	754	Jan. 19, 1864	
Apr. 2, 1862	P. Chouteaux et al.....	Schell.....	768	Feb. 27, 1863	

22.*Verdicts of June 26, 1862.*

Mar. 7, 1862	F. Butterfield et al.....	Redfield.....	711	July 30, 1862	Collector.
Mar. 7, 1862	do.....	do.....	710	Oct. 17, 1862	
Mar. 25, 1862	W. Watson et al.....	do.....	734	Jan. 18, 1864	
Apr. 10, 1862	W. Sturgia, jr., et al.....	do.....	764	Apr. 22, 1863	
Mar. 25, 1862	James Benkard et al.....	do.....	732	July 10, 1862	
Mar. 19, 1862	do.....	Schell.....	744	July 10, 1862	
June 19, 1862	Thomas Slocumb et al.....	Redfield.....	797	June 9, 1863	

Suits in the charges and commissions cases in New York, &c.—Continued.

23.

Verdicts of October 9, 1862.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Aug. 19, 1862	Charles Rhind.....	Redfield.....	837	Apr. 3, 1863	Collector.
Sept. 11, 1862	C. J. Stedman.....	Bronson.....	838	May 5, 1863	
Sept. 5, 1862	Thomas B. Merrick et al....	Schell.....	843	Nov. 20, 1862	(*)

* See November 20, 1862. Verdict below.

24.

Verdicts of November 20, 1862.

Oct. 18, 1862	J. B. Johnston et al.....	Schell.....	851	Feb. 16, 1863	Referred to clerk of court.
Nov. 8, 1862	C. G. Clark et al.....	Bronson.....	884	May 5, 1863	
Nov. 10, 1862	James Tinker et al.....	Schell.....	885	Jan. 7, 1863	
Nov. 10, 1862	do.....	Barney.....	883	Jan. 7, 1863	
Apr. 2, 1862	P. Chouteaux et al.....	Schell.....	768	Feb. 27, 1863	
Sept. 5, 1862	Thomas B. Merrick et al....	do.....	843		Z.
	R. A. Withans et al.....	Redfield.....	738	Mar. 6, 1863	
	L. Curtis et al.....	Barney.....	815	Mar. 13, 1865	
	L. Maillard et al.....	do.....	831		Worsted.
Sept. 11, 1862	C. J. Stedman et al.....	Bronson.....	838		Z.
Aug. 19, 1862	C. Rhind et al.....	Redfield.....	837		Z.
July 5, 1860	S. Crookes.....	do.....	480	Mar. 17, 1863	
July 5, 1860	do.....	Bronson.....	482	May 5, 1863	

25.

Verdicts of January 6, 1863.

June 20, 1862	E. Armstrong.....	Redfield.....	802	Mar. 9, 1865	
Nov. 12, 1862	do.....	Schell.....	902	Mar. 9, 1865	
Apr. 10, 1862	A. Pierre et al.....	Redfield.....	767	Sept. 13, 1870	Clerk of court.
Nov. 13, 1862	E. Douglass et al.....	do.....	895	Apr. 10, 1863	Set aside; see April 15, 1863.
Mar. 25, 1862	W. Brand et al.....	do.....	729	July 3, 1863	
Mar. 19, 1862	do.....	Schell.....	743	July 24, 1863	
Feb. 27, 1862	F. Butterfield et al.....	do.....	718	Oct. 8, 1864	
Oct. 25, 1862	A. Henry et al.....	Redfield.....	869	May 3, 1865	
Mar. 19, 1862	H. B. Clafin.....	Schell.....	745	Apr. 4, 1863	
Mar. 19, 1862	W. Clapp et al.....	do.....	746	Mar. 31, 1864	
Mar. 19, 1862	do.....	do.....	747	Sept. 20, 1870	
	R. McButt et al.....	do.....		Apr. 14, 1863	Vacated.
July 31, 1862	W. Sturgis, jr.....	do.....	825	Apr. 25, 1863	
	do.....	do.....			Z.
Apr. 10, 1862	A. Gihon, jr., et al.....	Redfield.....	766	Apr. 29, 1863	
Oct. 23, 1862	G. H. Stuart et al.....	do.....	861	Feb. 22, 1864	
June 23, 1862	George W. Platt et al.....	do.....	795	Oct. 8, 1864	
July 24, 1862	L. Sampson et al.....	do.....	819	Apr. 11, 1865	
Oct. 25, 1862	William Wiese et al.....	do.....	864	Jan. 31, 1865	
July 31, 1862	G. Hessenberg, Auffmordt & Co.	Schell.....	828	Oct. 26, 1863	
July 31, 1862	R. A. Schnabel et al.....	do.....	826	June 5, 1865	
Nov. 6, 1862	R. A. Schnabel et al, (W. Wiese).	do.....	879	Jan. 31, 1865	
Mar. 25, 1862	Jos. Seligman et al.....	Redfield.....	726		Z.
	do.....	Schell.....	753	May 27, 1865	
Apr. 8, 1862	I. Stuart et al.....	Redfield.....	757	Jan. 27, 1877	
Apr. 10, 1862	I. I. Osborn et al.....	do.....	765	Jan. 20, 1865	
June 13, 1862	L. O. Wilson et al.....	do.....	788	Apr. 8, 1863	

Suits in the charges and commissions cases in New York, &c.—Continued.

25.—Verdicts of January 6, 1863—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
June 13, 1862	Thomas Monroe et al.	Redfield	790	Jan. 21, 1865	
Apr. 8, 1863	Joseph Fisher et al.	do	755	June 10, 1870	
Apr. 8, 1863	Samuel L. Bush et al.	do	761	Apr. 11, 1865	
June 13, 1863	F. Helmsley et al.	do	787	Mar. 17, 1865	
Nov. 6, 1863	George A. Stewart et al.	Schell	881	Mar. 4, 1864	
June 6, 1862	F. Skinner et al.	Redfield	786	Nov. 25, 1864	
June 13, 1863	W. Carter et al.	do	791	Apr. 25, 1864	
June 18, 1862	J. C. Henderson et al.	do	796	Mar. 22, 1865	
June 18, 1862	H. G. Ely et al.	do	794	Nov. 7, 1864	
June 22, 1862	Thomas Slocomb et al.	Schell	798	June 10, 1863	
June 24, 1863	H. A. Smythe et al.	do	800	Feb. 25, 1865	
June 30, 1862	John Hope et al.	Redfield	809	Mar. 24, 1865	
June 30, 1863	J. Badnall et al.	do	804	Mar. 9, 1865	
July 24, 1862	H. M. Avery et al.	do	817	Apr. 11, 1865	
July 24, 1863	W. J. Horstman et al.	do	818	May 27, 1865	
June 18, 1863	H. G. Ely et al.	do	793	Dec. 3, 1864	
June 30, 1863	J. B. Hall et al.	do	803	July 8, 1864	
June 30, 1863	W. M. Bliss et al.	do	808	Aug. 25, 1864	
June 30, 1863	J. Hughes et al.	do	805	Mar. 31, 1865	
July 24, 1862	Thomas Fielding et al.	do	816	May 26, 1864	
July 24, 1863	C. Cleveland et al.	do	820	May 3, 1865	
July 24, 1863	Union Adams	do	824	May 3, 1865	
Oct. 25, 1862	L. D. Senat et al.	do	857	Apr. 11, 1865	
Oct. 25, 1862	G. D. Parish et al.	do	863	Apr. 19, 1864	
Oct. 25, 1862	I. M. Beebe et al.	do	856	Jan. 10, 1865	
Oct. 25, 1862	J. G. Smith et al.	do	872		Z.
Oct. 25, 1862	Thomas Drew et al.	do	870	May 27, 1865	
Oct. 25, 1862	W. H. Scott et al.	do	867	Mar. 9, 1865	
July 24, 1862	D. H. Mellins et al.	do	821	Dec. 29, 1864	
Oct. 25, 1862	L. D. Senat et al.	do	858	Apr. 11, 1865	
Oct. 25, 1862	Thomas W. Evans et al.	do	862	May 3, 1865	
Oct. 25, 1862	I. M. Beebe et al.	do	860	Nov. 17, 1870	
Oct. 25, 1862	S. D. Mills et al.	do	871	Apr. 11, 1865	
Oct. 25, 1862	W. H. Scott et al.	do	868	Mar. 9, 1865	
Nov. 25, 1862	G. B. Reise	do	904		Set aside; see Apr. 10, 1863, verdict.
Oct. 25, 1862	H. P. Journey et al.	do	806	Mar. 9, 1865	
Nov. 6, 1862	G. D. Parish et al.	Schell	880	Apr. 19, 1864	
Nov. 12, 1862	S. D. Mills et al.	do	896		Z.
Nov. 12, 1862	J. B. Hall et al.	do	898	July 9, 1864	
Nov. 12, 1862	J. R. Badnall et al.	do	897	Mar. 9, 1865	
Nov. 12, 1862	H. P. Journey et al.	do	900	Mar. 9, 1865	
Nov. 6, 1862	L. D. Senat et al.	do	882	Apr. 26, 1865	
Nov. 6, 1862	I. M. Beebe et al.	do	878	Jan. 10, 1865	
Nov. 12, 1862	Thomas Fielding et al.	do	901	July 8, 1864	
Nov. 7, 1862	William Graydon et al.	do	886	May 27, 1865	
Nov. 12, 1862	George B. Reise et al.	do	899	Aug. 25, 1864	
Nov. 25, 1862	do	Redfield	904	Jan. 18, 1871	
June 13, 1862	M. Maas	do	789	Nov. 13, 1863	
July 31, 1862	H. Schorndorff et al.	Schell	827	Nov. 13, 1863	

Verdict of February 11, 1863.

Oct. 10, 1861	A. Iselin et al.	Schell	653	Jan. 19, 1864	
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Spits in the charges and commissions cases in New York, &c.—Continued.

26.

Verdicts of April 10, 1863.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 10, 1862	H. Meyer et al.	Schell.	893	Oct. 16, 1863	Clerk of court.
Dec. 3, 1862	Robert Spedding et al.	do.	1035		Z.
Nov. 3, 1862	R. A. Withans et al.	do.	877	Mar. 17, 1865	
Dec. 26, 1862	J. B. Johnston et al.	Barney.	948	Apr. 27, 1863	
Dec. 24, 1862	John Lord et al.	Schell.	946	July 9, 1864	
Feb. 3, 1862	Charles Morlot et al.	do.	1006		Cases from E. Pierrepont; see Davenport.
Nov. 10, 1862	Frederick Rusch et al.	do.	890	Sept. 21, 1865	
Nov. 10, 1862	J. A. Fischer et al.	do.	888	Sept. 6, 1865	
June 24, 1862	Felix Ceateaux et al.	do.	799	Dec. 6, 1866	
Feb. 26, 1862	T. N. Dale et al.	do.	1036	Apr. 11, 1865	
Mar. 31, 1862	D. V. Freeman et al.	do.	1093	Nov. 11, 1865	
Mar. 13, 1862	J. W. Schulten et al.	do.	1065	Nov. 13, 1863	
Nov. 10, 1862	C. Auffmordt et al.	do.	891	Apr. 27, 1870	
Nov. 10, 1862	Joseph Seligman et al.	do.	889	Aug. 8, 1870	
Mar. 25, 1862	Henry Lewis, jr., et al. (Reopened August 10, 1873.)	do.	749	Apr. 26, 1865	
Nov. 10, 1862	E. Warburg et al.	do.	887	July 31, 1865	
Feb. 26, 1863	A. S. Amson et al.	do.	1037	Feb. 8, 1867	
Apr. 1, 1863	L. Grossman, surviving partner. (Reopened January 27, 1877.)	do.	1095	Jan. 23, 1866	
Mar. 31, 1863	L. H. Simpson, jr., et al.	do.	1094		G.
June 30, 1862	Frederick Butterfield et al.	do.	810		Z.
Nov. 20, 1862	George B. Reise.	Redfield.	904	Oct. 8, 1864	
Nov. 13, 1862	Earl Douglass et al.	do.	895	Mar. 9, 1865	
June 30, 1862	Frederick Butterfield.	do.	810	Aug. 4, 1865	
Nov. 10, 1862	Charles Rochette.	Schell.	892	Feb. 12, 1870	
Dec. 8, 1862	W. Bauendahl et al.	do.	941	Nov. 5, 1863	
Dec. 22, 1862	M. Maas et al.	do.	906	Dec. 8, 1863	
Dec. 2, 1862	R. Fischer et al.	do.	908	July 31, 1865	
Dec. 2, 1862	J. A. Fischer et al.	do.	915		Z.
Feb. 28, 1863	A. Iselin et al.	Redfield.	1029	Aug. 4, 1865	
Nov. 22, 1862	T. W. Evans et al.	do.	905	May 3, 1865	
Dec. 4, 1862	F. Victor et al.	do.	927	July 8, 1865	

27.

Verdicts of May 9, 1863.

Mar. 3, 1863	L. P. Morton et al.	Schell.	1030	June 14, 1863	Clerk of court.
Mar. 3, 1863	do.	do.	1034	Sept. 15, 1863	
Dec. 8, 1862	H. Stursberg et al.	do.	942	July 8, 1864	
Dec. 4, 1862	G. T. Heye et al.	Redfield.	930	Mar. 9, 1864	
Dec. 4, 1862	I. H. Hardt.	do.	929	May 16, 1864	

28.

Verdict of June 8, 1863.

MAR. 21, 1861	E. H. Jacob.	Redfield.	612	July 23, 1863	Clerk.
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Verdict of October 31, 1863.

July 31, 1863	E. H. Jacob et al.	Schell.	1408	Nov. 13, 1863	Clerk.
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ESTIMATES FOR PAYMENT OF CLAIMS.

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Suits in the charges and commissions cases in New York, &c.—Continued.

29.

Verdict of November 9, 1863.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
June 19, 1862	A. Iselin et al.	Barney	792	Dec. 20, 1864	Clerk.

30.

Verdicts of November 10, 1863.

Nov. 5, 1863	D. Ogden.....	Barney	1567		Z. Clerk.
May 1, 1863	James Napier	do	775		Z.
Dec. 2, 1863	A. Woodcock et al.	Schell.....	917	Sept. 12, 1865	

31.

Verdicts of November 20, 1863.

Dec. 4, 1862	W. M. Richards et al ...	Redfield	931	July 21, 1865	Clerk of court.
Dec. 2, 1862	W. M. Gowtry et al	Schell	918	Sept. 3, 1864	
Dec. 2, 1862	A. Dennison et al	do	916	Aug. 22, 1865	
Dec. 4, 1862	H. J. Baker et al.....	Redfield	933	Jan. 20, 1865	
Dec. 4, 1862	C. L. Recknagel et al.....	do	935	June 6, 1865	

Verdict of November 30, 1864.

Nov. 18, 1863	H. Moulin.....	Schell	1617	Oct. 11, 1864	
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32.

Verdicts of January 6, 1864.

May 21, 1863	G. Opdyke et al	Schell.....	1238		Z. Clerk of court, Z.
May 25, 1863	do	Redfield	1240		
June 8, 1863	D. W. Catlin et al.....	Schell	1361	Dec. 27, 1866	
Apr. 16, 1863	L. H. Simpson, jr. et al....	Redfield	1121	Aug. 21, 1870	
June 20, 1863	C. Le Boutillen et al	do	1377	Feb. 10, 1870	
Apr. 16, 1863	L. Grossman, surviving partner. (Reopened Au- gust 13, 1873.)	do	1122	Dec. 8, 1865	
June 20, 1863	V. Therion et al. (Reopened August 13, 1873.)	do	1375	Mar. 9, 1865	
June 19, 1863	do	do	1381	Apr. 19, 1864	
June 19, 1863	F. Tomes et al.....	do	1385	Feb. 10, 1870	
June 8, 1863	C. Le Boutillen et al	do	1360	Feb. 10, 1870	
Feb. 3, 1863	J. C. Kilgour et al.....	do	1005	Oct. 7, 1870	
May 29, 1863	C. Dord et al. (Reopened August 13, 1873.)	do	1236	Oct. 24, 1864	
June 2, 1863	C. F. Dambman et al. (Re- opened June 21, 1871.)	do	1262	Dec. 29, 1864	
June 8, 1863	Thomas Hill et al	Schell.....	1362	Feb. 10, 1870	
June 20, 1863	F. Tomes et al	Redfield	1379	Feb. 10, 1870	
June 20, 1863	W. N. Woodcock et al.....	do	1376	Feb. 23, 1870	
June 20, 1863	do	Schell.....	1382	Feb. 10, 1870	
May 21, 1863	S. Crookes.....	do	1235		Z.
May 26, 1863	J. A. Henderson et al	do	1234	Mar. 4, 1864	
June 19, 1863	Richard Makin et al.....	do	1384	Mar. 3, 1870	
June 19, 1863	M. K. Jessup, surviving partner.	do	1383		Z.

Suits in the charges and commissions cases in New York, &c.—Continued.

32.

Verdict of January 11, 1864.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Oct. 25, 1860	P. A. H. Renault et al. (Reopened March 7, 1877.)	Redfield	566	Feb. 22, 1864	Clerk.

31.

Verdicts of February 26, 1864.

June 30, 1863	S. Crooks	Redfield	1378	Nov. 10, 1864	Clerk of court.
June 12, 1863	C. B. Raymond et al.	do	1364	Apr. 4, 1870	
June 20, 1867	M. K. Jessup	do	1380		Z.
Oct. 28, 1861	G. Martinoux et al.	Schell	658		Z.
July 20, 1863	J. Seligman et al.	do	1401		Z.
July 21, 1863	J. Seligman et al. (Reopened August 13, 1873.)	Redfield	1402	Nov. 11, 1863	
Feb. 15, 1864	I. S. Grand et al. (Reopened August 13, 1873.)	Schell	2029	July 18, 1866	
Feb. 15, 1864	A. Isalm et al. (Reopened June 21, 1871.)	do	2030	Nov. 11, 1864	See 34½.
Feb. 15, 1864	D. Lane et al.	do	2031	Aug. 4, 1865	
Feb. 15, 1864	H. de Goer et al.	do	2024	Nov. 11, 1865	
Feb. 15, 1864	T. Cochrane et al. (Reopened June 21, 1871.)	do	2023	Aug. 4, 1865	See 34½.
Feb. 15, 1864	S. Guillaume et al. (Reopened August 13, 1873.)	do	2026	Nov. 10, 1865	
Feb. 15, 1864	C. Payen et al. (Reopened August 13, 1873.)	do	2033	Dec. 3, 1864	
Feb. 15, 1864	C. E. Busdorff et al. (Reopened June 21, 1871.)	do	2020	July 21, 1865	See 34½
Feb. 15, 1864	R. C. Greenleaf et al.	do	2027	Mar. 31, 1870	
Feb. 15, 1864	V. Fauche et al.	do	2025	Dec. 3, 1864	
Feb. 15, 1864	George Christ et al.	do	2022	Nov. 18, 1865	
Feb. 15, 1864	L. Curtis et al.	do	2021	July 21, 1865	
Feb. 15, 1864	C. Gignoux et al.	do	2028	Dec. 3, 1864	
Feb. 15, 1864	W. Loeschigk et al.	do	2032	Dec. 9, 1864	
Jan. 30, 1864	F. W. Reiner et al.	do	2019	Apr. 12, 1870	
Feb. 25, 1864	T. Passavant et al. (Reopened August 13, 1873.)	do	2034	Nov. —, 1866	

35.

Verdict of March 14, 1864.

Feb. 27, 1863	George Sampson et al.	Schell	720	May 24, 1871	
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36.

Verdicts of April 19, 1864.

Mar. 10, 1863	A. Aldridge et al.	Redfield	1040		D. Clerk of court.
Dec. 4, 1863	C. Allgrave et al.	do	1748	Feb. 16, 1877	
Apr. 27, 1863	S. D. Babcock et al.	do	1139	July 7, 1870	
Nov. 14, 1863	F. Butterfield	do	1594	Aug. 10, 1865	
Nov. 27, 1863	B. F. Babcock et al.	do	1653		D.
Nov. 27, 1863	W. Brandt et al.	do	1670	Jan. 17, 1877	
Mar. 10, 1863	W. Crow et al.	do	1048	Sept. 23, 1865	
Nov. 10, 1863	H. B. Claflin et al.	do	1553	Apr. 19, 1875	
Nov. 12, 1863	W. Carter et al.	do	1593	Sept. 21, 1870	

Suits in the charges and commissions cases in New York, &c.—Continued.

36.—Verdicts of April 19, 1864—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Dec. 24, 1863	W. Clapp et al	Redfield	1750		D.
Mar. 7, 1862	G. A. Fanshawe et al	do	712	June 16, 1870	
Oct. 21, 1863	H. I. Fairchild et al	do	1539	Oct. 9, 1865	
Dec. 28, 1863	Joseph Fisher et al	do	1853	Dec. 14, 1874	
Mar. 10, 1863	James Houghton et al	do	1058		D.
Dec. 28, 1863	I. B. Hall	do	1854		D.
Apr. 27, 1863	G. H. Kissel et al	do	1127	July 11, 1870	
Apr. 27, 1863	S. McLean et al	do	1145	June 21, 1870	
Dec. 4, 1863	L. P. Morton et al	do	1756		D.
Feb. 6, 1863	J. M. Strong et al	do	1014	Oct. 18, 1870	
May 15, 1863	John Sykes, jr.	do	1927		
Nov. 2, 1863	William Sturgis, jr., et al	do	1554	Jan. 25, 1877	
Nov. 27, 1863	F. Skinner et al	do	1668		D.
Dec. 4, 1863	T. Slocomb et al	do	1759	Dec. 14, 1877	
Jan. 6, 1864	H. Starsberg et al	do	1870	Nov. 13, 1876	
Jan. 30, 1862	W. Watson et al	do	812	Nov. 21, 1866	
Dec. 4, 1863	L. O. Wilson et al	do	1762	Aug. 22, 1865	
Apr. 27, 1863	W. C. Allen et al	do	1132	Sept. 28, 1865	
Nov. 2, 1863	A. Arnold et al	do	1556	Nov. 18, 1865	
Dec. 19, 1863	E. Armstrong et al	do	1819		D.
Dec. 19, 1863	H. M. Avery et al	do	1820		D.
Dec. 14, 1862	H. McBartle et al	do	926		D.
Apr. 27, 1863	Richard Bell et al	do	1165	Feb. 5, 1877	
Nov. 14, 1863	R. McButt et al	do	1595	Aug. 23, 1870	
Dec. 19, 1863	W. M. Bliss et al	do	1821	Jan. 25, 1877	
Dec. 19, 1863	I. Badnall et al	do	1822		D.
Feb. 13, 1863	W. D. Cromwell et al	do	1020	Dec. 1, 1876	
Mar. 10, 1863	F. Fickey et al	do	1049		D.
Apr. 27, 1863	Samuel Graydon et al	do	1162	Aug. 23, 1870	
Nov. 12, 1863	A. Gihon et al	do	1592	Jan. 25, 1877	
Feb. 5, 1863	M. A. Howell et al	do	1009		D.
Feb. 23, 1863	W. C. Haggerty et al	do	1015		D.
Apr. 27, 1863	Samuel Holmes et al	do	1130		D.
Dec. 5, 1862	W. H. Lee et al	do	940	Dec. 9, 1870	
Mar. 10, 1863	D. Lamb et al	do	1061		D.
Jan. 6, 1864	N. Loder et al	do	1869		D.
Feb. 20, 1863	C. W. Moore et al	do	1016	Sept. 15, 1865	
Mar. 10, 1863	S. Milliken et al	do	1042		D.
Mar. 10, 1863	J. A. Murphy et al	do	1053		D.
Mar. 14, 1863	D. M. Melliss et al	Redfield	1797		D.
Feb. 27, 1863	Charles Andre et al	do	1019		D.
Feb. 27, 1863	James Acker et al	do	1017		D.
May 15, 1863	James Albro et al	do	1225		D.
Nov. 9, 1863	D. S. Arnold et al	do	1574		D.
Dec. 4, 1863	C. F. Blake et al	do	1749		D.
July 24, 1862	Joseph Connah et al	do	823	Nov. 29, 1870	
Apr. 27, 1863	E. W. Bancroft et al	do	1133		D.
Feb. 23, 1863	E. Cock et al	do	1024		D.
May 15, 1863	C. E. Claghorn et al	do	1230		D.
Nov. 9, 1863	J. G. Crane et al	do	1573		D.
Dec. 4, 1863	A. S. Crane et al	do	1751		D.
Apr. 27, 1863	Peter Donald et al	do	1166	Nov. 13, 1876	
Dec. 28, 1863	T. Drew et al	do	1851	Jan. 27, 1877	
Feb. 6, 1863	A. F. Edgerton et al	do	1012		D.
Mar. 10, 1863	James Elliott et al	do	1057		D.
Dec. 28, 1863	Thomas W. Evans et al	do	1852		D.
Mar. 10, 1863	A. Fassitt et al	do	1052		D.
Mar. 10, 1863	C. C. Goodrich et al	do	1060		D.
Nov. 20, 1863	J. S. Gillespie et al	do	1612		D.
Apr. 27, 1863	F. M. Jones et al	do	1136		D.
Dec. 4, 1863	George Johnson et al	do	1752		D.
Nov. 27, 1863	E. E. Morgau et al	do	1663		D.
Dec. 4, 1861	John Morrison et al	do	1754		D.
Dec. 4, 1863	William Morrison et al	do	1755		D.
Apr. 27, 1863	John Nicholson	do	1159		D.
Dec. 4, 1863	E. T. Peet et al	do	1759		D.
Mar. 10, 1863	J. M. P. Price et al	do	1046		D.
Mar. 10, 1863	A. Plimpton et al	do	1054		D.
Nov. 21, 1863	T. Paton et al	do	1602		D.

Suits in the charges and commissions cases in New York, &c.—Continued.

36.—*Verdict of April 19, 1864—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 23, 1863	F. T. Peet et al.	Redfield	1021	.....	D.
May 15, 1863	S. W. Roop et al.	do	1229	.....	D.
Feb. 6, 1863	H. F. Spaulding et al.	do	1011	July 11, 1870	D.
Feb. 25, 1863	Charles Smith et al.	do	1027	.....	D.
Mar. 10, 1863	J. Schaffner et al.	do	1045	.....	D.
Mar. 10, 1863	C. E. Sill et al.	do	1059	.....	D.
Apr. 27, 1863	Robert Slimmons et al.	do	1167	Feb. 8, 1871	D.
May 15, 1863	J. Seigman et al.	do	1228	Apr. 19, 1875	D.
Apr. 27, 1863	S. O'Brien et al.	do	1146	.....	D.
Dec. 4, 1863	A. Smith et al.	do	1758	.....	D.
Mar. 10, 1863	Joel Thomas et al.	do	1063	.....	D.
Mar. 10, 1863	William Thompson et al.	do	1064	.....	D.
Dec. 4, 1863	G. Tingle et al.	do	1761	.....	D.
Dec. 4, 1863	W. Taylor et al.	do	1760	.....	D.
Nov. 2, 1863	J. A. Ubsdell et al.	do	1555	Oct. 25, 1876	D.
Mar. 10, 1863	S. Wilder et al.	do	1056	.....	D.
Mar. 10, 1863	I. H. Woods et al.	do	1158	.....	D.
Nov. 27, 1863	W. S. Wilson et al.	do	1656	Dec. 1, 1876	D.

37.

Verdicts of April 21, 1864.

June 30, 1862	I. Benkarl et al.	Redfield	811	Oct. 20, 1865	D.
Apr. 27, 1863	H. Ackerman et al.	do	1147	.....	D.
Apr. 28, 1863	W. Bauendahl et al.	do	1169	Nov. 25, 1865	D.
Apr. 27, 1863	F. Duysters et al.	do	1148	Nov. 28, 1865	D.
Apr. 27, 1863	H. F. Henschen et al.	do	1144	.....	D.
Nov. 14, 1863	A. F. Heye et al.	do	1598	Oct. 8, 1870	D.
Nov. 27, 1863	L. H. Hardt et al.	do	1672	Nov. 13, 1876	D.
Dec. 4, 1862	Henry Levy et al.	do	934	.....	D.
Apr. 27, 1863	E. Lamarche et al.	do	1137	Dec. 14, 1874	D.
Nov. 9, 1863	C. Maletta et al.	do	1572	.....	D.
Nov. 9, 1863	M. Maas et al.	do	1753	.....	D.
May 15, 1863	T. Naef et al.	do	1226	Nov. 24, 1876	D.
Mar. 10, 1863	M. Oppenheimer et al.	do	1044	.....	D.
Mar. 10, 1863	B. Pike et al.	do	1039	.....	D.
Mar. 10, 1863	A. H. Rosenheim	do	1062	.....	D.
Apr. 27, 1863	D. L. Shank et al.	do	1138	.....	D.
Apr. 27, 1863	F. S. Schlesinger et al.	do	1156	.....	D.
Apr. 27, 1863	F. Schaender et al.	do	1163	.....	D.
Oct. 31, 1863	H. Schorndorff et al.	do	1552	Nov. 28, 1865	D.
Nov. 9, 1863	R. A. Schnabel et al.	do	1577	Aug. 22, 1865	D.
Dec. 4, 1862	M. Thalmesinger et al.	do	939	.....	D.
May 15, 1863	I. Valerio et al.	do	1233	.....	D.
Nov. 27, 1863	F. Victor et al.	do	1667	Nov. 13, 1876	D.
Apr. 27, 1863	G. Wolfers et al.	do	1160	Sept. 20, 1870	D.
Nov. 27, 1863	R. A. Withaus et al.	do	1666	Jan. 7, 1875	D.
Apr. 27, 1863	W. Auffermann et al.	do	1142	.....	D.
Apr. 28, 1863	G. Hessenburg et al.	do	1168	Nov. 25, 1865	D.
Nov. 22, 1863	L. E. Amewich et al.	do	1650	.....	D.
Dec. 19, 1863	Union Adams et al.	do	1818	.....	D.
Apr. 27, 1863	G. F. Bechtel et al.	do	1155	Aug. 23, 1870	D.
Apr. 27, 1863	C. J. Born et al.	do	1150	.....	D.
Apr. 27, 1863	E. Bech et al.	do	1152	Sept. 20, 1870	D.
Nov. 27, 1863	C. E. Borsdorff et al.	do	1665	.....	D.
Nov. 27, 1863	I. Burgess et al.	do	1671	.....	D.
Apr. 27, 1863	F. Cottenett et al.	do	1128	Aug. 5, 1865	D.
June 1, 1863	Louis Cramer et al.	do	1151	.....	D.
Feb. 23, 1863	F. de Barry et al.	do	1025	July 20, 1870	D.
Nov. 27, 1863	R. L. Dawson et al.	do	1651	.....	D.
Mar. 10, 1863	R. Foulds, jr., et al.	do	1050	.....	D.
Mar. 10, 1863	Ed. Forte et al.	do	1041	.....	D.
Apr. 27, 1863	H. Gudewill et al.	do	1143	.....	D.
Apr. 27, 1863	N. Guterman et al.	do	1141	.....	D.
Feb. 23, 1863	J. F. Heinrich et al.	do	1022	.....	D.

Suits in the charges and commissions cases in New York, &c.—Continued.

37.—Verdicts of April 21, 1864—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Mar. 10, 1863	H. Holthawson et al	Redfield	1047		D.
Apr. 27, 1863	G. W. Hennings et al	do	1164		D.
Dec. 28, 1863	I. C. Henderson et al	do	1855		D.
Oct. 30, 1863	A. Iselin et al	do	1551		Z.
Feb. 23, 1863	Thomas Knath et al	do	1023		D.
Apr. 27, 1863	E. Kaupe et al	do	1149		D.
Apr. 27, 1863	C. Keutgen et al	do	1157		D.
Dec. 2, 1862	M. Lienan et al	do	937	July 20, 1870	
Dec. 4, 1862	A. Ladewig et al	do	932	Apr. 19, 1875	
Nov. 9, 1863	William Loeschigh et al	do	1575	Dec. 20, 1876	
Mar. 10, 1863	William Moser et al	do	1055	Aug. 22, 1865	
Apr. 27, 1863	M. H. Maas et al	do	1140		D.
Apr. 27, 1863	L. Marx et al	do	1131		D.
Nov. 23, 1863	B. A. Mumford et al	do	1239		D.
Apr. 27, 1863	A. Noel et al	do	1129	Aug. 19, 1870	
Mar. 10, 1863	A. Plunkett et al	do	1043	Aug. 19, 1870	
Nov. 9, 1863	E. Poiser et al	do	1576		D.
Nov. 23, 1863	S. M. Peyser et al	do	1615	Jan. 25, 1877	
Apr. 27, 1863	G. A. Poffe et al	do	1154		D.
Nov. 16, 1863	G. F. W. Bartels et al	do	1596		D.
Nov. 27, 1863	F. W. Reiner et al	do	1664		D.
Feb. 20, 1863	Charles E. Schmieder et al	do	1018		D.
Apr. 27, 1863	A. Scheitlin et al	do	1161		D.
Apr. 27, 1863	Thomas Stehn et al	do	1153		D.

38.

Verdicts of May 27, 1864.

Feb. 26, 1864.	John Syz et al. (reopened June 21, 1871).	Schell	*2307	Apr. 21, 1869	
Feb. 22, 1864	E. B. Strange et al. (reopened August 13, 1873).	do	2285	Dec. 7, 1866	
Mar. 31, 1864	William Loeschigh et al. (reopened Sept. 30, 1870).	do	2455	Dec. 3, 1864 Sept. 29, 1870	
Mar. 4, 1864	F. Schuchardt et al	do	2333	July 16, 1867	
Mar. 14, 1864	B. F. Babcock et al	do	2363	Apr. 21, 1868	
Mar. 14, 1864	J. W. Schutlen et al. (reopened June 21, 1871).	do	*2364	Dec. 6, 1866	
Mar. 21, 1864	H. Benda et al	do	2366	July 3, 1867	
Mar. 21, 1864	E. Kaupe et al	do	2367	Aug. 18, 1873	Settled with 1541.
Mar. 31, 1864	A. Wetter et al	do	2454	June 12, 1873	
Apr. 10, 1863	M. H. Cashman et al	do	1453		Z.
Nov. 9, 1863	V. Barsalon et al	do	1569	July 3, 1867	
Mar. 4, 1861	George Christ et al	do	606		Z.
Feb. 15, 1864	C. E. Borsdorff et al	do	2020		Reopened and referred to E. Pierrepont, June, 1871; see verdict Feb. 26, 1864.
Feb. 22, 1864	L. Maillard et al	Barney	2259	July 2, 1866	
Jan. 30, 1864	P. A. H. Renaud et al	do	2018	Dec. 28, 1865	
Feb. 22, 1864	T. Cochran et al	do	2245	Aug. 31, 1865	
Feb. 22, 1864	L. Curtis et al	do	2021		Z.
Feb. 22, 1864	C. Gignoux et al	do	2250	Dec. 3, 1864	
Feb. 15, 1864	L. Guillaume et al	do	2251	Nov. 2, 1866	
Feb. 18, 1864	William Loeschigh et al	do	2216	July 9, 1870	
	M. H. Cashman et al	Redfield	1455		Z.
1864	William Loeschigh et al. (reopened Sept. 30, 1870).	Schell	2615	July 21, 1865 Sept. 29, 1870	
Feb. 22, 1864	George Christ et al	Barney	2246	May 28, 1870	
Feb. 22, 1864	R. C. Greenleaf et al	do	2252	Apr. 16, 1870	
Feb. 22, 1864	J. S. Grand et al	do	2253	Nov. 21, 1863	
Feb. 15, 1864	David Lane et al	Schell	2031	Aug. 4, 1865	

Suits in the charges and commissions cases in New York, &c.—Continued.

38.—*Verdicts of May 27, 1864—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 22, 1864	W. Lattimer et al	Barney	2257	Mar. 13, 1865	Z.
Feb. 15, 1864	H. de Goer et al	Schell	2248	July 3, 1867	
Feb. 22, 1864	C. F. Dambman et al.....	Barney	2249	Jan. 10, 1865	
Feb. 22, 1864	T. Passavant et al	do	2260	Oct. 27, 1865	
Feb. 22, 1864	C. Payen et al	do	2261	Mar. 9, 1865	
Feb. 22, 1864	A. Iselin et al	do	2254		
Feb. 22, 1864	H. Lewis et al	do	2255	Nov. 21, 1866	
Feb. 22, 1864	E. B. Strange et al. (reopened August 13, 1873).	do	2262	Sept. 21, 1865	
Feb. 22, 1864	J. Seligman et al.....	do	2263	Sept. 6, 1865	
Feb. 22, 1864	J. Syz et al.....	do	2264	Oct. 20, 1865	
Feb. 22, 1864	D. Lane	do	2258	Oct. 3, 1865	

Referred by plaintiff's attorney to collector October 29, 1865.

Nov. 21, 1863	A. Arnold et al	Schell	1560	Nov. 18, 1870	
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Verdict December 6, 1866, referred to K. G. White, clerk.

June 22, 1862	J. Beukard et al	Schell	801	Jan. 4, 1873	
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Verdict February 20, 1867.

Apr. 20, 1863	S. Crooks et al.....	Maxwell.....	1123	Nov. 18, 1870	
	W. Loeschigh et al. (reopened Sept. 30, 1870).	Schell	2455	Sept. 29, 1870	
	do.....	do	2615	Sept. 29, 1870	

39.

Verdicts December 29, 1870, referred to the collector.

Dec. 21, 1863	W. H. Hartmann et al	Schell	1937	Dec. 1, 1876	
	William M. Bliss et al	do	2157	July 14, 1874	
Nov. 18, 1863	Robert Lamb et al	do	2069	July 27, 1874	D.
Nov. 27, 1863	H. M. Avery et al	do	1829	July 27, 1874	
Dec. 4, 1863	W. Banendahl et al	do	1622	Mar. 10, 1871	
Dec. 8, 1862	J. C. Henderson et al	do	1632	July 27, 1874	
May 11, 1863	F. Skinner et al	do	1739	July 27, 1874	
Jan. 23, 1864	T. F. Noble et al	do	943	July 14, 1874	
Jan. 23, 1864	L. O. Wilson et al	do	1224	Mar. 4, 1874	
Jan. 23, 1864	William Graydon et al	do	2038		
Jan. 23, 1864	C. L. Sharpless et al	do	1994	Aug. 11, 1874	
Jan. 23, 1864	J. Duncan	do	2054	July 14, 1874	
Jan. 23, 1864	C. L. Recknagel et al	do	1981	Mar. 20, 1874	
Apr. 11, 1863	A. Plunkett	do	1107	June 20, 1872	
Apr. 11, 1863	G. W. Platt et al	do	1976	July 16, 1874	
Jan. 19, 1864	J. F. Osborn et al	do	1973		
Jan. 19, 1864	W. H. Scott et al	do	1989	July 27, 1874	
Jan. 19, 1864	Thomas Drew et al	do	1927	July 16, 1874	
Jan. 19, 1864	A. L. Rice et al	do	1978	Mar. 4, 1874	
Nov. 11, 1863	D. M. Mellus et al	do	1624	June 18, 1872	
Nov. 18, 1863	W. Carter et al	do	1618		
Dec. 5, 1863	C. W. Moore et al	do	1809	Feb. 12, 1874	
Jan. 31, 1863	F. Butterfield	do	992	Mar. 22, 1871	

Suits in the charges and commissions cases in New York, &c.—Continued.

39.—Verdicts of December 29, 1870—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
	D. W. Catlin et al	Schell.....	2062	Nov. 30, 1874	
Nov. 18, 1863	F. Butterfield et al	do	1625	Mar. 12, 1872	
Dec. 21, 1863	W. C. Allen et al	do	1828	Apr. 5, 1871	
May 3, 1863	R. D. Lathrop et al	do	1032	July 27, 1874	
May 3, 1863	R. P. Bruff et al	do	2044	July 16, 1874	
May 3, 1863	William M. Richards et al..	do	1982	Feb. 18, 1874	
May 3, 1863	Aug. Noel et al	do	1949	Dec. 14, 1874	
Dec. 2, 1862	F. Berley et al.....	do	912	June 16, 1871	
Nov. 18, 1863	William Watson et al	do	1620	May 6, 1871	
Oct. 22, 1863	H. J. Fairchild et al.....	do	1538	Aug. 19, 1871	
Nov. 4, 1863	A. Iselin et al	do	1564		Z.
Nov. 4, 1863	M. Lienan et al	do	1943	Mar. 4, 1873	
Nov. 4, 1863	S. McLean et al	do	1945	Oct. 14, 1871	
Dec. 4, 1863	G. H. Kessil et al	do	1732	Apr. 15, 1872	
Dec. 4, 1863	H. Stursberg et al	do	1968	July 26, 1872	
Oct. 22, 1863	J. H. Hardt et al.....	do	1533	Oct. 17, 1872	
Dec. 4, 1863	F. Vietor et al	do	1743	May 12, 1872	
Dec. 4, 1863	G. F. Heye et al.....	do	1535	July 16, 1874	
Dec. 4, 1863	H. J. Baker et al	do	1642	July 16, 1874	
Dec. 4, 1863	E. Kernys & W. Ross	do	723	Apr. 15, 1872	
Dec. 4, 1863	E. Kernys & Sampson	do	722	Apr. 15, 1872	
Dec. 4, 1863	E. S. Sherman et al	do	1647	Dec. 18, 1876	
Dec. 4, 1863	G. G. Sampson et al	do	719		Z.
Dec. 4, 1863	S. W. Sears et al	do	2297	July 14, 1874	
Dec. 4, 1863	A. Gihon et al	do	1223	Aug. 4, 1871	
Dec. 4, 1863	H. Schorndorff et al	do	1815	July 16, 1874	
Dec. 4, 1863	R. McButt et al	do	1619	July 14, 1874	
Dec. 4, 1863	Jos. Fisher et al	do	1933	Aug. 27, 1872	
Dec. 4, 1863	F. A. Spies et al	do	2177	July 16, 1874	
Dec. 4, 1863	R. A. Withans et al	do	1745		D.
Dec. 4, 1863	E. Greff et al	do	1544	July 14, 1874	
Dec. 4, 1863	S. Graydon et al	do	1557	Oct. 12, 1871	
Dec. 4, 1863	H. Hennequin et al	do	2892	July 16, 1874	
Dec. 4, 1863	E. Kaupe et al	do	1541		May 27, 1864, verdict; settled with 2367.
Dec. 4, 1863	Fred. Hoose et al	do	2168		Discontinued Aug. 6, 1873.
Dec. 4, 1863	Fred. Hoose et al	do	2166		Do.
Dec. 4, 1863	S. Strahlheim et al	do	1740		Z.
Dec. 4, 1863	Ferd. Kusch et al	do	993	Aug. 21, 1871	
Dec. 4, 1863	Jas. Linder et al	do	1579	Feb. 16, 1872	
Dec. 4, 1863	A. Lachaise et al	do	1806	Nov. 11, 1871	
Dec. 4, 1863	C. E. Borsdorff et al	do	1720		Z.
Dec. 4, 1863	C. E. P. Babcock et al	do	1558	Sept. 20, 1871	
Dec. 4, 1863	G. A. Fanshawe et al	do	721	Nov. 11, 1871	
Dec. 4, 1863	H. B. Claffin et al	do	1563	Aug. 21, 1874	
Dec. 4, 1863	G. H. Stuart et al	do	1990	Mar. 1, 1873	
Dec. 4, 1863	Robert Slimmins et al	do	2176	Nov. 18, 1871	
Dec. 4, 1863	C. A. bernathy et al	do	1561	July 14, 1874	
Dec. 4, 1863	John Sykes, jr.....	do	1984	Jan. 20, 1872	
Dec. 4, 1863	Thomas Slocum et al	do	1814	Dec. 21, 1872	
Dec. 4, 1863	J. A. Fischer et al	Barney	2199	Jan. 6, 1873	
Dec. 4, 1863	E. Warburg et al	do	2241	June 20, 1872	
Dec. 4, 1863	F. Butterfield et al	do	2192	Mar. 25, 1872	
Dec. 4, 1863	F. W. Reiner et al	do	2226	June 18, 1872	
Dec. 4, 1863	J. Benkard et al	do	1605	Sept. 18, 1871	
Dec. 4, 1863	William Watson et al	do	2240	Nov. 14, 1871	
Dec. 4, 1863	J. Lehman et al	do	2215	June 5, 1871	
Dec. 4, 1863	A. Iselin et al	do	2213		Discontinued June 18, 1873.
Dec. 4, 1863	H. Hennequin et al	do	2211	July 18, 1871	
Dec. 4, 1863	E. Kaupe et al	do	2214	June 1, 1871	
Dec. 4, 1863	F. Hoose et al	do	2112		Discontinued June 18, 1873.
Dec. 4, 1863	J. Linder et al	do	2217	June 24, 1871	
Dec. 4, 1863	E. Caron et al	do	2194	Dec. 12, 1874	
Dec. 4, 1863	J. Sykes, jr	do	2233	Jan. 20, 1872	
Dec. 4, 1863	F. Vietor et al	do	2238	Oct. 17, 1872	
Dec. 4, 1863	G. Wolfers et al	do	2239	Apr. 19, 1875	

Suits in the charges and commissions cases in New York, &c.—Continued.

39.—*Verdicts of December 29, 1870—Continued.*

Date of suit	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Aug. 2, 1865	G. H. Withaus et al.	Barney	2894	.....	D.
Aug. 2, 1865	Jos. Fisher et al.	do	2202	July 20, 1872	
Aug. 2, 1865	A. Arnold et al.	do	2152	Apr. 26, 1871	
Aug. 2, 1865	O. A. Auffendt et al.	do	2151	Sept. 11, 1872	
Feb. 18, 1864	William Brunner et al.	do	2188	.....	Consolidated with No. 390; paid November 6, 1873.
Feb. 18, 1864	W. Bauendahl et al.	do	2186	June 7, 1872	
Feb. 18, 1864	C. E. Borsdorff et al.	do	2187	Aug. 19, 1871	
Feb. 18, 1864	W. Brand et al.	do	2189	Nov. 27, 1873	
Feb. 18, 1864	Ed. Kernys et al.	Redfield	713	Apr. 15, 1872	
Feb. 18, 1864	E. S. Sherman et al.	do	1616	Dec. 18, 1876	
Feb. 18, 1864	G. G. Sampson et al.	do	709	July 18, 1871	
July 31, 1863	C. A. Abernathy et al.	do	991	.....	D.

40.

References, by stipulation, of pending cases, April 22, 1871, to E. Pierrepont.

Apr. 26, 1864	C. F. Van Blankensteyn et al	Schell	2544	Sept. 12, 1873	
Jan. 30, 1864	F. Berley et al.	do	2191	.....	Davenport, Dec. 18, 1876.
Jan. 30, 1865	C. E. Habicht et al.	do	2920	Nov. 23, 1872	
Jan. 30, 1865	L. Heidenheimer et al.	do	2929	July 5, 1872	
Jan. 30, 1865	M. L. Hallowell et al.	do	2919	July 5, 1872	
Jan. 30, 1865	F. M. Peyser et al.	do	2930	Oct. 24, 1874	
Jan. 30, 1865	L. Rosenfield et al.	do	2932	July 5, 1872	
Jan. 30, 1865	J. Rosenthal et al.	do	2928	July 5, 1872	
Jan. 30, 1865	L. Stralheim et al.	do	2918	Aug. 13, 1873	
Jan. 30, 1865	J. Steiner et al.	do	2925	July 5, 1872	
Feb. 18, 1865	C. F. Van Blankensteyn et al	do	2927	May 9, 1874	
Aug. 28, 1865	J. M. Davis et al.	do	2788	Aug. 22, 1872	
Oct. 20, 1865	Charles Vyse et al.	do	2915	July 5, 1872	
May 20, 1864	F. A. Spica et al.	do	2622	Apr. 6, 1874	
Feb. 8, 1868	B. Andrae et al.	Barney	310	Nov. 16, 1876	
Feb. 5, 1868	F. Berley et al.	do	332	.....	Davenport, Dec. 1876. Do.
Feb. 5, 1868	E. Blackburn et al.	do	330	.....
Feb. 5, 1868	E. Bredt et al.	do	331	Nov. 16, 1876	
Feb. 5, 1868	T. N. Dale et al.	do	339	Oct. 14, 1876	
Feb. 5, 1868	J. M. Davies et al.	do	328	Jan. 4, 1873	
Feb. 5, 1868	C. Dard et al.	do	327	Apr. 22, 1873	
Feb. 5, 1868	A. H. Hildick et al.	do	326	.....	Do.
Feb. 5, 1868	F. S. Hughes et al.	do	325	Nov. 16, 1876	
Feb. 5, 1868	I. Islen et al.	do	324	.....	Davenport.
Feb. 5, 1868	E. Kaupe et al.	do	323	.....	Do.
Feb. 5, 1868	C. Le Boutillier et al.	do	322	.....	Do.
Feb. 5, 1868	J. Lehmann et al.	do	321	Aug. 18, 1873	
Feb. 5, 1868	C. J. Morlot et al.	do	320	Dec. 2, 1872	
Feb. 5, 1868	A. Rolker et al.	do	319	.....	Do.
Feb. 5, 1868	J. Rosenthal et al.	do	318	.....	Do.
Feb. 5, 1868	A. Schneewind et al.	do	317	June 2, 1873	
Feb. 5, 1868	F. Schuchardt et al.	do	316	.....	Do.
Feb. 5, 1868	M. A. Sorchon et al.	do	315	Apr. 30, 1874	
Feb. 5, 1868	I. Tomas et al.	do	314	.....	Do.
Feb. 5, 1868	H. Vyse et al.	do	313	Dec. 13, 1876	
Feb. 5, 1868	G. H. Withaus et al.	do	312	July 14, 1874	
Feb. 5, 1868	W. N. Woodcock et al.	do	311	Jan. 4, 1873	
Apr. 16, 1868	A. S. Amson et al.	do	392	.....	Do.
Apr. 16, 1868	W. Brunner et al.	do	380	Nov. 6, 1873	
Apr. 17, 1868	A. Friedman et al.	do	406	.....	Do.
Apr. 16, 1868	L. Heidenheimer et al.	do	395	Nov. 24, 1876	
Apr. 16, 1868	L. Maillard et al.	do	397	Aug. 15, 1874	
Apr. 16, 1868	F. Rusch et al.	do	403	Aug. 19, 1872	
Apr. 7, 1868	S. W. Waterbury et al.	do	407	.....	Do.

Suits in the charges and commissions cases in New York, &c.—Continued.

40.—References, by stipulation, &c.—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 22, 1864	L. Curtis et al	Barney	2247	July 14, 1874	Davenport.
Apr. 16, 1868	I. B. Merrick et al	do	398	.....	.....
Apr. 16, 1868	E. A. Oelrichs et al	do	399	.....	Do.
Apr. 16, 1868	L. Rosenfield et al	do	402	Dec. 13, 1876	.....
May 16, 1864	C. F. Van Blankensteyn et al	do	2620	June 28, 1873	.....
Apr. 6, 1868	Jas. Tinker et al	do	2355	Dec. 13, 1876	.....
May 2, 1864	A. Iselin et al	do	2621	June 28, 1873	.....
Mar. 10, 1864	F. R. Fowler et al	do	2361	Apr. 18, 1873	.....
July 21, 1863	W. Watt et al	Redfield	1403	Jan. 13, 1873	.....
June 17, 1864	Toledo, Logansport and B. Railroad.	Schell	2766	July 5, 1872	.....

41.

June 21, 1871.—Former verdicts vacated; order of reference revoked and referred to E. Pierrepont.

Jan. 6, 1864	C. F. Dambman et al	Schell	1262	June 24, 1873	Davenport, 1876.
Feb. 26, 1864	A. Iselin et al	do	2030	June 28, 1873	
Feb. 25, 1864	C. E. Bardorff et al	do	2020	June 22, 1873	
Feb. 26, 1864	John Iyz et al	do	2307	.....
Feb. 26, 1864	Thos. Cochrane et al	do	2023	June 24, 1873	
Feb. 27, 1864	E. Kaupe et al	do	2367	Aug. 18, 1873	
Mar. 14, 1864	J. W. Schulten et al	do	2364	June 18, 1873	

43.

Verdicts of March 30, 1872, in connection with December 29, 1870. Verdicts relating to three cases.

E. Kemys et al	Schell	722	Apr. 15, 1872
E. Kemys et al	do	723	Apr. 15, 1872
E. Kemys et al	Redfield	713	Apr. 15, 1872

44.

Pending cases; by stipulation referred to E. Pierrepont, April 19, 1872.

Nov. 23, 1863	R. Irvin et al	Redfield	1613	Apr. 8, 1873	Davenport.
Nov. 23, 1863	W. Outhout et al	do	1614	Mar. 3, 1874	
Nov. 27, 1863	A. R. Wetmore et al	do	1649	Oct. 8, 1874	
Nov. 27, 1863	Henry Stokes et al	do	1661	Dec. 12, 1874	
Feb. 24, 1862	J. S. Holden et al	do	822	.....
Nov. 27, 1863	C. Congreve et al	do	1662	Apr. 18, 1874	
Nov. 27, 1863	The. Dehon et al	do	1665	.....
Nov. 27, 1863	T. Eggleston et al	do	1652	Apr. 19, 1875	
Dec. 4, 1863	J. H. Abeel et al	do	1746	.....
Feb. 6, 1863	L. J. Levy et al	do	1010	.....
Dec. 4, 1862	C. P. Naylor et al	do	928	Nov. 7, 1873	Do.
Nov. 27, 1863	Wm. Boyd, Angus Boyd et al	do	1660	Jan. 12, 1873	Do.
Nov. 27, 1863	J. Ellison et al	do	1659	.....	Do.
July 8, 1863	W. H. Houtman et al	do	1394	.....	Do.
Nov. 21, 1863	J. W. Schmidt et al	do	1610	.....	Do.
Nov. 27, 1863	E. C. Litchfield et al	do	1654	.....	Do.
Nov. 21, 1863	H. L. Pearson et al	do	1609	Oct. 8, 1874	Do.
Feb. 3, 1863	S. R. Lusher et al	Schell	1004	.....	Do.

Suits in the charges and commissions cases in New York, &c.—Continued.

44.—Pending cases, by stipulation, &c.—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 27, 1863	R. Irvin et al.	Schell	1628	Apr. 8, 1873	
Apr. 27, 1863	T. N. Dale et al.	Redfield	1134		Davenport.
Dec. 4, 1862	M. S. Whitney et al.	do	938		Do.
Dec. 10, 1862	J. Benkart et al.	do	850	Jan. 4, 1873	
Nov. 27, 1863	W. Outhout et al.	Schell	1645	Mar. 3, 1874	
Nov. 27, 1863	A. R. Wetmore et al.	do	1632	Oct. 8, 1874	
Dec. 4, 1863	Henry Stokes et al.	do	1737	Dec. 12, 1874	
Dec. 4, 1863	T. Dehon et al.	do	1725		Do.
Nov. 27, 1863	J. W. Schmidt et al.	do	1639		Do.
Dec. 4, 1863	J. S. Holden et al.	do	1730		Do.
Nov. 27, 1863	S. H. Holdane et al.	do	1637		Do.
Nov. 27, 1863	G. P. Naylor et al.	do	1635	Aug. 5, 1873	
Dec. 4, 1863	C. Congreve et al.	do	1734	Apr. 18, 1874	
Nov. 27, 1863	T. Eggleston et al.	do	1629	Apr. 19, 1875	
Dec. 5, 1863	J. H. A beel et al.	do	1797		Do.
Feb. 20, 1864	I. Goodband et al.	do	2165	Dec. 12, 1874	
Jan. 3, 1863	S. Cochran et al.	do	994		Do.
Nov. 11, 1863	T. N. Dale et al.	do	1588		Do.
Dec. 4, 1863	W. Boyd et al.	do	1721	Jan. 12, 1873	
Dec. 4, 1863	J. Ellison et al.	do	1727		Do.
Dec. 4, 1863	E. C. Litchfield	do	1733		Do.
Nov. 27, 1863	H. L. Pearson et al.	do	1640	Oct. 8, 1874	
Dec. 2, 1862	M. S. Whitney et al.	do	909		Do.
Oct. 22, 1863	H. Ackerman et al.	do	1534	Oct. 8, 1874	
Feb. 2, 1864	J. Grund et al.	do	2067		Do.
Dec. 2, 1862	L. A. Friend et al.	do	910		Do.
Apr. 6, 1863	R. Foulds, jr., et al.	do	1103		Do.
May 11, 1863	W. Fuller et al.	do	1221		Do.
Jan. 9, 1864	T. Fielding et al.	do	1930	Apr. 19, 1875	
Jan. 9, 1864	R. Fischer et al.	do	1831	Mar. 1, 1873	
Dec. 21, 1863	L. E. Amswich et al.	do	1825		Do.
Dec. 4, 1863	J. S. Burgess et al.	do	1723		Do.
Nov. 11, 1863	D. S. Arnold et al.	do	1584		Do.
Dec. 2, 1862	N. Ariel et al.	do	925		Do.
Dec. 5, 1863	C. Angrave et al.	do	1796		Do.
Dec. 21, 1863	E. Armstrong et al.	do	1827		Do.
Dec. 4, 1862	W. Brand et al.	do	1722	Dec. 1, 1873	
Nov. 27, 1863	B. F. Babcock et al.	do	1630		Do.
Jan. 19, 1864	H. A. Smythe et al.	do	1992		Do.
Nov. 18, 1863	G. F. W. Bartels et al.	do	1623		Do.
Dec. 4, 1863	E. Bech et al.	do	1719		Do.
Dec. 21, 1863	G. J. Bechtel et al.	do	1832		Do.
Dec. 3, 1863	J. M. Beebe et al.	do	1860		Do.
Nov. 27, 1863	B. A. Mumford et al.	do	1631		Do.
Oct. 22, 1863	G. Wolfers et al.	do	1536		Do.
Dec. 4, 1863	P. Donald et al.	do	1726	Apr. 19, 1875	
Jan. 9, 1864	F. Duysters et al.	do	1926		Do.
	James Duncan et al.	do			In notice of refer- ence to the col- lector, this name was stricken out.
Nov. 3, 1863	W. Sturgis, jr., et al.	do	1566	Mar. 4, 1874	
Oct. 22, 1863	Jacob Seigman et al.	do	1532	Dec. 12, 1874	
Dec. 4, 1863	H. D. Henschew et al.	do	1729		Davenport.
Jan. 9, 1864	R. Nicol et al.	do	1948	Dec. 12, 1874	
Jan. 9, 1864	J. Houldsworth et al.	do	1935		Do.
Dec. 5, 1863	L. P. Morton et al.	do	1807	Apr. 18, 1874	
Dec. 5, 1863	do	do	1808	Apr. 18, 1874	
Jan. 9, 1864	J. Naef et al.	do	1950	Aug. 24, 1874	
Feb. 26, 1864	E. Douglass et al.	do	2306		Do.
Feb. 3, 1863	C. Hardt	do	997	Dec. 12, 1874	
Jan. 9, 1864	E. Lamarche et al.	do	1941	May 9, 1884	
Feb. 22, 1864	A. Ladewig et al.	do	2136	Dec. 12, 1874	
Feb. 3, 1863	R. Spedding et al.	do	1007		Do.
Apr. 6, 1863	L. Sampson et al.	do	1110		Do.
Dec. 4, 1863	A. Scheitlin et al.	do	1738		Do.
Nov. 4, 1863	D. S. Schanck et al.	do	1559		Do.
Apr. 6, 1863	T. F. Noble et al.	do	1105		Do.
Nov. 11, 1863	George L. Newell et al.	do	1590		Do.

Suits in the charges and commissions cases in New York, &c.—Continued.

44.—Pending cases, by stipulation, &c.—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 27, 1863	L. C. Austin et al	Schell	1644		Davenport.
Dec. 5, 1863	James Acker et al	do	1798	Dec. 12, 1874	
Apr. 6, 1863	William Thompson et al	do	1114		Do.
Nov. 27, 1863	John Trippett et al	do	1646		Do.
Feb. 20, 1864	M. Thalmeisinger et al	do	2179		Do.
Dec. 22, 1865	H. F. Spaulding et al	do	2985	Oct. 8, 1874	
Jan. 19, 1864	C. W. Schaffner et al	do	1983	Oct. 8, 1874	
Feb. 2, 1864	H. A. Smythe et al	do	2077		Do.
Feb. 3, 1863	W. S. Toole et al	do	1008		Do.
Dec. 1, 1863	W. D. Cromwell et al	do	1864		Do.
Dec. 2, 1862	C. R. Cargill	do	922		Do.
Apr. 6, 1863	W. P. Crow et al	do	1102		Do.
Jan. 19, 1864	E. Robins et al	do	1979	Aug. 21, 1874	
Feb. 20, 1864	H. G. Ely et al	do	2162		Do.
Nov. 18, 1863	D. A. Linder et al	do	1627		Do.
Jan. 23, 1864	C. Canille et al	do	2052		Do.
Feb. 2, 1864	J. Cheney et al	do	2064		Do.
Dec. 2, 1862	H. Heeneman et al	do	920		Do.
Jan. 19, 1864	L. D. Senat et al	do	1991		Do.
Feb. 23, 1864	M. H. Swift et al	do	2295		Do.
Feb. 23, 1864	J. F. Vogt et al	do	2299		Do.
Dec. 4, 1863	W. S. Wilson et al	do	1744		Do.
Jan. 9, 1864	William Moser	do	1946		Do.
May 11, 1863	N. McSteer et al	do	1211	Aug. 21, 1874	
Feb. 3, 1863	C. J. Morlot et al	do	1006	Aug. 21, 1874	
Feb. 3, 1863	T. L. Boulittier et al	do	998	Aug. 21, 1874	
Nov. 27, 1863	S. M. Peyser et al	do	1636	Aug. 21, 1874	
Feb. 22, 1864	C. F. Van Blankenstizin et al	do	2150	Aug. 21, 1874	
Feb. 18, 1864	E. Faber et al	do	2195	Oct. 24, 1872	
Feb. 18, 1864	A. Peirer et al	do	2225		Do.
Feb. 18, 1864	H. Paster et al	do	2223		Do.
June 20, 1863	J. Seigman et al	Barney	1373	Nov. 24, 1876	
Feb. 18, 1864	T. Slocumb et al	do	2234	Jan. 4, 1873	
Feb. 18, 1864	H. Stansberg et al	do	2227	Oct. 24, 1872	
Feb. 2, 1864	R. Rolker et al	Schell	2074		Davenport.
Feb. 18, 1864	Jo. Fischer et al	Barney	2201	Nov. 12, 1872	
Feb. 18, 1864	H. J. Fairchild et al	do	2200	July 9, 1872	
Feb. 18, 1864	J. A. Fischer et al, (Richard F.)	do	2198	Jan. 4, 1873	
Feb. 18, 1864	Henry Fischer et al	do	2197	Mar. 1, 1873	
Feb. 18, 1864	I. H. Hardt, jr., et al	do	2208	May 7, 1873	
Feb. 18, 1864	W. H. Hartman et al	do	2210		Do.
Feb. 18, 1864	S. McLean et al	do	2220	Aug. 5, 1873	
Feb. 18, 1864	M. Maas et al	do	2218		Do.
Feb. 18, 1864	F. M. Maas et al	do	2219		Do.
Feb. 18, 1864	L. Noel et al	do	2221	May 7, 1873	
Feb. 18, 1864	O. Pulls et al	do	2224		Do.
Feb. 18, 1864	E. B. Strange et al	do	2229		Do.
Feb. 18, 1864	J. Bottomly et al	do	2190		Do.
Feb. 18, 1864	Heman Batjee et al	do	2158		In notice of reference to collector this is scratched off.
Feb. 18, 1864	H. Fleetman et al	do	2203	Feb. 10, 1874	
Feb. 18, 1864	J. Forstman et al	do	2204	Aug. 21, 1874	

45.

August 13, 1872.—Reference of pending cases by stipulation to E. Pierrepont.

Jan. 30, 1865	J. Lehman et al	Schell	2922	June 28, 1873
Jan. 30, 1865	J. S. Little et al	do	2926	Apr. 18, 1873
Oct. 20, 1865	H. E. Gillelan et al	do	2914	Nov. 23, 1872
Jan. 30, 1865	Charles Pearson et al	do	2933	June 4, 1873
Jan. 30, 1865	A. L. Stone et al	do	2917	Dec. 30, 1873
Apr. 13, 1861	A. Reckard et al	do	618	Mar. 26, 1873
Apr. 13, 1861	W. Chamberlain et al	do	616	Nov. 13, 1876
July 21, 1863	W. Watt et al	do	1400	Jan. 13, 1873
Apr. 25, 1861	L. Curtis et al	do	620	Nov. 23, 1872
May 18, 1861	D. Lane et al	do	626	Oct. 2, 1873

Suits in the charges and commissions cases in New York, &c.—Continued.

45.—August 13, 1872.—Reference of pending cases, &c.—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
May 23, 1864	W. Brunner et al.	Barney	2721	Nov. 6, 1873	Davenport. Do. Do.
Dec. 8, 1863	G. R. Sheldon et al.	do	1790	.....
Oct. 13, 1863	J. M. Pendleton et al.	do	1458	.....
Apr. 16, 1868	F. M. Peyser et al.	do	301	.....
May 27, 1863	W. L. King et al.	do	1186	Aug. 18, 1873	

46.

August 13, 1873.—Settled cases. Judgments vacated, order of reference revoked, and referred to E. Pierrepont.

Apr. 1, 1863	L. Grossman et al.	Redfield	1192	Nov. 1873	Davenport.
June 30, 1863	V. Thirion et al.	do	1375	Dec. 20, 1873	
Feb. 15, 1864	T. Passavant et al.	Schell	2034	May 7, 1874	
Feb. 23, 1864	E. B. Strange et al.	do	2265	Nov. 18, 1873	
Feb. 23, 1864	do	Barney	2262	.....
July 23, 1863	J. Seligman et al.	Redfield	1402	Jan. 4, 1874	
May 21, 1863	C. Derd et al.	Schell	1236	Dec. 18, 1873	
Feb. 15, 1864	S. Guillaume et al.	do	2026	Mar. 28, 1876	
Feb. 15, 1864	J. S. Grund et al.	do	2029	Mar. 18, 1874	
Feb. 15, 1864	C. Payen et al.	do	2033	Apr. 6, 1874	
Sept. 12, 1860	W. Brunner et al.	do	524	Nov. 4, 1874	
Nov. 1, 1859	J. Rosenthal et al.	Redfield	355	Feb. 28, 1874	
Sept. 3, 1860	W. I. Latimer et al.	Schell	511	Jan. 19, 1874	
Nov. 1, 1859	C. G. Bour et al.	Redfield	346	Oct. 8, 1873	
June 9, 1863	V. Thirion et al.	Schell	1381	Dec. 30, 1873	
Nov. 1, 1859	C. Derd et al.	Redfield	356	Dec. 8, 1873	
Sept. 23, 1860	John A. Fischer et al.	do	556	Feb. 4, 1874	
Nov. 1, 1859	T. N. Dale et al.	do	347	Mar. 30, 1874	
Sept. 21, 1860	E. Kaupé et al.	do	543	Jan. 30, 1874	
Mar. 2, 1862	H. Lewis, jr., et al.	Schell	749	Apr. 2, 1874	
Nov. 1, 1859	F. W. Reiner et al.	Redfield	352	Feb. 10, 1874	
Nov. 1, 1859	W. I. Latimer et al.	do	364	Jan. 29, 1874	

47.

December 4, 1874.—Stipulated reference to J. I. Davenport, referee.

July 23, 1855	B. H. Hutton et al.	Bronson	331	Feb. 27, 1875	Z. G.
Nov. 11, 1859	B. Babcock et al.	Redfield	350	Mar. 18, 1875	
Nov. 1, 1859	F. A. Spies et al.	do	308	Jan. 27, 1875	
Oct. 1, 1860	A. B. Thwait et al.	do	554	Oct. 26, 1876	
Sept. 21, 1860	B. Andrae et al.	do	547	Oct. 26, 1876	
Dec. 23, 1859	H. H. Plimssol et al.	do	389	.....
Mar. 10, 1864	C. L. Rechnayal et al.	Barney	2357	.....
Jan. 14, 1864	H. Fischer et al.	do	1956	.....
May 6, 1863	G. Bunge et al.	do	1188	.....
Jan. 12, 1864	H. Mariot et al.	do	1959	.....
May 6, 1863	E. Daleth et al.	do	1193	.....
May 6, 1863	T. B. Merrick et al.	do	1198	.....
Jan. 30, 1864	F. A. Hersch et al.	do	2016	.....
Oct. 23, 1863	E. Caylis et al.	do	1540	.....
Mar. 10, 1864	F. W. Simonds et al.	do	2356	.....
May 7, 1864	C. B. Raymond et al.	Schell	2614	.....
.....	E. Cayles et al.	do	615	.....
May 16, 1861	H. A. Richards et al.	do	627	.....
Sept. 1, 1860	C. L. Recknagel et al.	do	506	.....
Feb. 26, 1860	T. Galway et al.	do	407	.....
Mar. 1, 1860	W. Braguire et al.	do	422	.....
Nov. 21, 1860	F. J. Brechaupt et al.	do	580	.....
July 21, 1860	P. C. Blanam et al.	do	492	.....
Jan. 8, 1861	L. Herckenrath et al.	do	588	.....
Feb. 23, 1861	F. Grund et al.	Schell	601	.....
Mar. 11, 1861	D. S. Draper et al.	do	609	.....
May 1, 1861	P. Balew et al.	do	623	.....
Jan. 29, 1859	I. Robinson et al.	do	82	.....
Mar. 17, 1859	H. A. Vatable et al.	do	94	.....

Suits in the charges and commissions cases in New York, &c.—Continued.

47.—December 4, 1874.—Stipulated reference to J. I. Davenport, referee—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Dec. 14, 1859	E. Heineman et al	Schell	384		G.
Mar. 3, 1861	E. Giro et al	do	610		G.
Apr. 13, 1861	F. Consiuery et al	do	614		G.
Apr. 13, 1861	R. M. Gomez et al	do	617		G.
May 2, 1860	O. W. Polletz et al	do	458		G.
Mar. 8, 1862	H. A. Ricard et al	Barney	716		G.
Mar. 3, 1863	N. Gifford et al	do	1206		G.
Apr. 16, 1868	J. W. Cox (successors)	do	389		Statement to dep't, Oct. 14, 1876.
May 6, 1863	W. C. Pickengill et al	do	1202		G.
May 6, 1863	D. Wallestein et al	do	1194		G.
Jan. 12, 1864	L. P. Morgan et al	do	1957		G.
May 6, 1863	J. F. Kedenbuy et al	do	1197		G.
May 6, 1863	J. P. Dike et al	do	1199		G.
May 12, 1863	W. Bauendahl et al	Schell	1237		G.
Aug. 26, 1863	C. Poppenhausen et al	Barney	1447		G.
Oct. 13, 1863	C. W. Ruprecht et al	do	1459		G.
Dec. 8, 1863	J. F. Schepeler et al	do	1789		G.
Dec. 8, 1863	F. Spring et al	do	1791		G.
Apr. 16, 1868	H. Benda et al	do	391		G.
Apr. 16, 1868	M. H. Cashman et al	do	394		G.
Apr. 16, 1868	F. M. Pysar et al	do	401		G.
Jan. 12, 1864	L. Marx et al	do	1958		G.
Mar. 10, 1864	T. Ralli et al	do	2358		G.
Mar. 10, 1864	L. Engleherm et al	do	2362		G.
Mar. 10, 1864	E. Heeneman et al	do	2360		G.
Mar. 10, 1864	L. Oppenheimer et al	do	2359		G.
Apr. 13, 1861	M. Mitchell et al	Schell	619	Mar. —, 1875	
Apr. 16, 1868	D. F. Freeman et al	Barney	393		G.
Apr. 16, 1868	H. Henequin et al	do	396		G.
Apr. 16, 1868	C. Pearson et al	do	400	Oct. 26, 1876	
Feb. 15, 1864	H. de Goer et al	Schell	2024		Statement to dep't, Nov. 26, 1876.
Oct. 1, 1859	A. Lachaise et al	do	265	Mar. 18, 1875	
Sept. 14, 1860	J. Chandler et al	do	535		G.
May 14, 1861	J. Benkard et al	do	625		G.
Sept. 19, 1857	F. Cottinett et al	do	338		G.
Oct. 9, 1857	H. Henequin et al	do	337		G.
Jan. 25, 1866	C. F. Schneider et al	Barney	3015		G.
Jan. 25, 1866	C. F. Dambman et al	do	3007	Dec. 20, 1876	
Jan. 25, 1866	H. Easter et al	do	3008		G.
Jan. 25, 1866	D. A. Lindsay et al	do	3011		G.
Jan. 25, 1866	W. Lattimer and E. Sully	do	3012	Jan. 6, 1877	
Jan. 25, 1866	J. S. Petrie et al	do	3013		G.
Jan. 25, 1866	A. Rickard et al	do	3014	Jan. 29, 1877	
Jan. 25, 1866	J. H. White et al	do	3016		G.
Mar. 10, 1866	do	do	3026		G.
Jan. 25, 1866	E. Yard et al	do	3017		G.
May 23, 1864	W. Brunner et al	do	2742	Nov. 6, 1873	
Sept. 9, 1866	H. J. Fairchild et al	do	3110	Oct. 26, 1876	
June 11, 1863	S. McLean et al	do	1359		G.
Feb. 23, 1861	A. Richard et al	Schell	603		G.
Mar. 11, 1861	M. A. Sorchen et al	do	607		G.
Mar. 2, 1865	J. Farravant et al	Barney	2769	Mar. 18, 1875	
Sept. 27, 1869	H. B. Clafin et al	do	907		G.
Mar. 7, 1865	J. Fischer et al	do	2779		G.
June 30, 1863	D. McForbes et al	do	1386		G.
June 30, 1863	W. H. Lee et al	do	1387		G.
Feb. 3, 1860	V. Fauche et al	Schell	424		G.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.

Pending cases referred to J. I. Davenport, January 19, 1875.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Mar. 10, 1863	E. H. Arnold	Redfield	1051	.....	D.
Apr. 6, 1863	A. Aldridge et al	Schell	1112	.....	D.
Apr. 6, 1863	E. H. Arnold	do	1119	.....	D.
May 11, 1863	W. C. Atwood et al	do	1218	.....	D.
May 11, 1863	J. Albro et al	do	1222	.....	D.
Nov. 18, 1863	N. Ariel et al	Barney	1604	.....	D.
Dec. 4, 1863	J. Acker et al	Redfield	1747	Jan. 27, 1877	D.
Dec. 21, 1863	C. Andre et al	Schell	1826	.....	D.
Dec. 21, 1863	W. Anfuman et al	do	1824	.....	D.
Jan. 23, 1864	J. Atwell et al	do	2041	.....	D.
Dec. 23, 1863	Union Adams et al	do	1823	.....	D.
Feb. 2, 1864	F. D. Allen et al	do	2061	.....	D.
Feb. 18, 1864	H. Ackerman et al	Barney	2183	.....	D.
Feb. 18, 1864	do	do	2184	Jan. 27, 1877	D.
Feb. 23, 1864	I. H. Adams et al	Schell	2266	.....	D.
Mar. 1, 1865	E. Armstrong et al	Barney	2886	.....	D.
Apr. 20, 1864	G. Allwold et al	Schell	2546	.....	D.
Apr. 18, 1864	J. Attman et al	do	2545	.....	D.
Feb. 18, 1864	L. L. Arnold et al	do	2104	.....	D.
Apr. 28, 1864	F. H. Aschman et al	do	2634	.....	D.
Dec. 2, 1862	A. T. Bruce et al	do	913	.....	D.
Dec. 2, 1862	J. Bleumenthal et al	do	911	.....	D.
May 11, 1863	I. S. Billings et al	do	1214	.....	D.
May 11, 1863	W. Bliss et al	do	1215	.....	D.
Dec. 21, 1863	H. M. Bachlie et al	Schell	1833	.....	D.
Dec. 21, 1863	R. Bell et al	do	1831	.....	D.
Dec. 5, 1863	C. F. Blake et al	do	1799	.....	D.
Dec. 21, 1863	I. Badnall, et al	do	1830	.....	D.
Jan. 19, 1864	W. H. Beare et al	do	1961	.....	D.
Jan. 23, 1864	W. E. Babcock et al	do	2058	.....	D.
Jan. 23, 1864	H. Bancroft et al	do	2043	.....	D.
Jan. 23, 1864	T. Black et al	do	2051	.....	D.
Jan. 23, 1864	W. Bliss et al	do	2050	.....	D.
Feb. 18, 1864	A. Bernstein et al	Barney	2191	.....	D.
Feb. 20, 1864	W. M. Bliss et al	Schell	2159	.....	D.
Feb. 20, 1864	H. Batgei et al	do	2158	.....	D.
Feb. 23, 1864	E. A. Boyd et al	do	2267	.....	D.
Apr. 18, 1864	C. E. Balleire et al	do	2547	.....	D.
Feb. 18, 1864	L. Bamberger et al	do	2105	.....	D.
Apr. 28, 1864	N. Benziger et al	do	2631	.....	D.
Apr. 28, 1864	A. Bernstein et al	do	2632	.....	D.
Feb. 18, 1864	A. Blum	do	2108	.....	D.
Mar. 31, 1864	A. Bondy	do	2474	.....	D.
Feb. 18, 1864	I. Bundy et al	do	2110	.....	D.
Feb. 18, 1864	Same	do	2109	.....	D.
Apr. 23, 1864	J. H. Bosshard et al	do	2630	.....	D.
Apr. 23, 1864	S. S. Bowman et al	do	2476	.....	D.
Apr. 1, 1864	K. Boyce et al	do	2488	.....	D.
Apr. 1, 1864	I. A. Bliss, W. H. Lee et al	do	2489	.....	D.
Apr. 23, 1864	A. H. Drake et al	do	2633	.....	D.
Apr. 23, 1864	A. F. Brandt et al	do	2487	.....	D.
Feb. 18, 1864	F. Brosshard et al	do	2106	.....	D.
Mar. 31, 1864	H. Brown, jr.	do	2472	.....	D.
Feb. 18, 1864	W. K. Brall	do	2107	.....	D.
Mar. 31, 1864	T. H. Brown et al	do	2473	.....	D.
Nov. 11, 1863	I. G. Crane et al	do	1582	.....	D.
Dec. 5, 1863	W. Clapp, Kent et al	do	1802	.....	D.
Dec. 5, 1863	C. Coch et al	do	1801	.....	D.
Dec. 5, 1863	W. Clapp, Berkly et al	do	1803	.....	D.
Dec. 5, 1863	A. H. Crane et al	do	1800	.....	D.
Dec. 31, 1863	L. Cramer, Abeg et al	do	1861	.....	D.
Dec. 31, 1863	L. Cramer, McC. et al	do	1862	.....	D.
Jan. 19, 1864	D. Caroline et al	do	1965	.....	D.
Jan. 19, 1864	W. J. Cunningham et al	do	1964	.....	D.
Jan. 19, 1864	M. H. Crawford et al	do	1963	.....	D.
Jan. 19, 1864	H. Cohen	do	1962	.....	D.
Jan. 23, 1864	I. Clyde et al	do	2053	.....	D.
Feb. 2, 1864	C. E. Clagham et al	do	2063	.....	D.
Feb. 23, 1864	E. Coleman et al	do	2271	.....	D.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.—Pending cases referred to J. I. Davenport, January 19, 1875—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 23, 1864	I. Calender et al.	Schell	2272		D.
Feb. 23, 1864	W. H. Churchill et al.	do	2270		D.
Feb. 23, 1864	I. M. Coleman et al.	do	2269		D.
Feb. 23, 1864	J. E. Caldwell et al.	do	2268		D.
Apr. 23, 1864	E. Caron et al.	do	2625		D.
Apr. 23, 1864	C. Carville	do	2626		D.
Apr. 23, 1864	E. Caylar et al.	do	2628		D.
Apr. 23, 1864	W. Churchill, jr.	do	2624		D.
Apr. 23, 1864	H. E. Clark et al.	do	2623		Z.
Feb. 18, 1864	S. B. Cohen et al.	do	2112		D.
Feb. 18, 1864	G. M. Cohen et al.	do	2114		D.
Feb. 18, 1864	H. M. Cohen et al.	do	2113		D.
Apr. 23, 1864	E. H. Conway et al.	do	2629		D.
Feb. 18, 1864	L. Cook et al.	do	2111		D.
Apr. 23, 1864	James Cook et al.	do	2627		D.
June 8, 1863	John Cropper et al.	do	1365		D.
Apr. 18, 1864	I. Crosby et al.	do	2548		D.
May 1, 1863	I. H. Dulles, jr.	Barney	1173		D.
Nov. 27, 1863	R. L. Dawson et al.	Schell	1633		D.
Dec. 31, 1863	E. J. Downell	do	1866		D.
Jan. 23, 1864	A. Dexter et al.	do	2037		D.
Jan. 23, 1864	John Daggett	do	2040		D.
Feb. 2, 1864	William Deckson	do	2066		D.
Feb. 2, 1864	E. T. Downie	do	2065		D.
Feb. 20, 1864	N. Dougherty	do	2160		D.
Feb. 20, 1864	S. N. Dodge	do	2161		D.
Feb. 23, 1864	I. H. Dulles, jr., et al.	do	2274	Jan. 27, 1877	D.
Feb. 23, 1864	T. Davids et al.	do	2273		D.
Feb. 26, 1864	S. Doran et al.	do	2315		D.
Feb. 25, 1863	D. H. Davis	do	1028		D.
Feb. 18, 1864	J. A. Davenport	do	2110		D.
Mar. 31, 1864	F. Debury	do	2475	Jan. 27, 1875	D.
Feb. 18, 1864	H. R. Disseldorf et al.	do	2120		D.
Feb. 18, 1864	M. Ditman et al.	do	2117		D.
Feb. 18, 1864	D. Dunkenspell et al.	do	2116		D.
Feb. 18, 1864	W. A. Dodge	do	2115		D.
Apr. 18, 1864	W. E. Dodge et al.	do	2549		D.
Feb. 18, 1864	A. Drey et al.	do	2119		D.
Dec. 2, 1862	M. P. Emden et al.	do	921		D.
Feb. 6, 1863	A. F. Edgerton	do	999		D.
Apr. 6, 1863	James Elliot	do	1109		D.
Oct. 22, 1863	G. H. Ellery et al.	do	1531	Oct. 26, 1876	D.
Dec. 21, 1863	E. Elting et al.	do	1868		D.
Jan. 9, 1864	Thomas W. Evans et al.	do	1928		D.
Feb. 23, 1864	Charles Ellis et al.	do	2275		D.
Feb. 18, 1864	A. S. Eastman et al.	do	2122		D.
Apr. 1, 1864	L. Edgerton et al.	do	2490		D.
Apr. 18, 1864	J. B. Elliman et al.	do	2744		P.
Feb. 18, 1864	I. Emanuel et al.	do	2121		D.
Feb. 6, 1863	J. E. Friend et al.	do	1003		D.
Jan. 9, 1864	J. A. Fischer et al.	do	1932		D.
Jan. 9, 1864	E. Fort et al.	do	1929		D.
Jan. 19, 1864	I. A. Farnum	do	1966		D.
Jan. 23, 1864	I. A. Farnum et al.	do	2046		D.
Jan. 19, 1864	James French	do	1967		D.
Feb. 18, 1864	G. W. Faber	Barry	2196		D.
Feb. 20, 1864	R. Fischer et al.	Schell	2164		D.
Feb. 20, 1864	W. Fischer	do	2163		D.
Feb. 20, 1864	James L. Fischer	do	2277		D.
Feb. 20, 1864	B. H. Field	do	2278		D.
Feb. 20, 1864	W. Felt et al.	do	2276		D.
Feb. 20, 1864	C. J. Field et al.	do	2279		D.
Mar. 4, 1863	Charles Francis	do	1033		D.
Feb. 18, 1864	W. Fortenbach et al.	do	2123		D.
Mar. 31, 1864	G. Fauth et al.	do	2476		D.
Dec. 2, 1862	S. Genterman et al.	do	907		D.
Mar. 4, 1863	C. G. Gronman et al.	do	1031		D.
Apr. 6, 1863	C. C. Goodrich et al.	do	1106		D.
Nov. 3, 1863	N. Guttman et al.	do	1565		D.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.—*Pending cases referred to J. I. Davenport, January 19, 1875—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Nov. 27, 1863	J. S. Gillespie et al	Schell	1641		D.
Jan. 9, 1864	W. Graydon et al	do	1934		D.
Jan. 23, 1864	E. Grundy et al	do	2049		D.
Jan. 23, 1864	Charles Gascoyne	do	2048		D.
Jan. 23, 1864	R. Gullen et al	do	2056		D.
Jan. 23, 1864	J. W. Goff	do	2055		D.
Jan. 23, 1864	E. Gardner	do	2039		D.
Jan. 23, 1864	W. Gushobz	do	2042		D.
Feb. 18, 1864	Charles Goldel	do	2205		D.
Feb. 18, 1864	E. Greff	Barry	2207		D.
Feb. 18, 1864	S. Ginterman et al	do	2206	Nov. 13, 1876	D.
Feb. 23, 1864	E. D. Goddard	Schell	2280		D.
Feb. 18, 1864	H. Goebler	do	2124		D.
July 24, 1862	John S. Holden	Redfield	822		D.
Feb. 6, 1863	Thomas Hill et al	Schell	1001		D.
Feb. 6, 1863	G. E. L. Hyatt	do	996		D.
Apr. 6, 1863	James Houghton et al	do	1117		D.
May 11, 1863	R. Hawkins et al	do	1920		D.
Oct. 24, 1863	H. Hirschfeld	do	1542		D.
Oct. 24, 1863	do et al	Barry	1545		D.
Nov. 18, 1863	G. Heesenberg et al	Schell	1621		D.
Nov. 27, 1863	W. A. Howell et al	do	1643		D.
Dec. 4, 1863	G. W. Hennings et al	do	1728		D.
Dec. 5, 1863	W. C. Haggerty et al	do	1804		D.
Jan. 9, 1864	I. B. Hall	do	1939		D.
Jan. 9, 1864	A & S. Henry	do	1936		D.
Jan. 9, 1864	Samuel Holmes et al	do	1938		D.
Jan. 26, 1864	O. G. Hand et al	do	2045		D.
Feb. 20, 1864	J. M. Harper	do	2167		D.
Feb. 23, 1864	Thomas H. Healy	do	2282		D.
Feb. 23, 1864	H. M. Hilderbum et al	do	2285		D.
Feb. 23, 1864	I. Hope et al	do	2283		D.
Feb. 23, 1864	S. Hill	do	2284		D.
Feb. 23, 1864	E. Haynes	do	2286		D.
Feb. 23, 1864	W. Howard et al	do	2281		D.
Apr. 18, 1864	E. S. Halstead et al	do	2745		D.
Feb. 18, 1864	I. Hamberger et al	do	2126		D.
Apr. 18, 1864	I. P. Hamel et al	do	2746		D.
Feb. 18, 1864	C. C. Hatch et al	do	2133		D.
Feb. 18, 1864	D. Haussman et al	do	2125		D.
Feb. 18, 1864	P. M. Haverty	do	2132		D.
Apr. 18, 1864	D. G. Haviland et al	do	2748		D.
Feb. 18, 1864	F. G. Hendrick et al	do	2131		D.
June 8, 1863	I. Hemsley et al	do	1366		D.
Apr. 18, 1864	E. Helfirth et al	do	2747		D.
Feb. 18, 1864	E. Herman et al	do	2127		D.
Feb. 18, 1864	Unah Herman et al	do	2129		D.
Apr. 1, 1864	A. Higgins et al	do	2491		D.
Feb. 18, 1864	N. Hillyer et al	do	2130		D.
Feb. 18, 1864	M. Hollacher	do	2128		D.
Jan. 19, 1864	J. S. Inloes et al	do	1968		D.
Feb. 23, 1864	F. Ingoldsby et al	do	2287		D.
Dec. 4, 1863	J. C. Jackson	do	1731		D.
Dec. 4, 1863	George Johnson et al	do	1805		D.
Jan. 9, 1864	H. P. Jomnay et al	do	1940		D.
Feb. 2, 1864	F. W. Jones et al	do	2068		D.
Feb. 23, 1864	E. H. Jacot et al	do	2169		D.
Feb. 23, 1864	A. B. Justice et al	do	2288		D.
Feb. 23, 1864	H. Jacoby et al	do	2134		D.
Mar. 31, 1864	S. Jacobi	do	2456		D.
Apr. 18, 1864	E. A. Jee et al	do	2749		D.
Feb. 6, 1863	J. C. Kilgore	do	1005		D.
Feb. 23, 1864	A. Kumak	do	2289		D.
Feb. 20, 1864	Charles Kurtgen	do	2170		D.
Feb. 23, 1864	H. Kellogg et al	do	2290		D.
Apr. 26, 1864	George E. Kimhardt	do	2750		D.
Jan. 19, 1864	J. V. King et al	do	1969		D.
May 11, 1863	F. Lee et al	do	1216		D.
May 11, 1863	A. J. Lewis et al	do	1213		D.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.—Pending cases referred to J. I. Davenport, January 19, 1875—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
May 11, 1863	S. Leonard et al	Schell	1212		D.
Jan. 19, 1864	H. M. Loring et al	do	1972		D.
Jan. 9, 1864	Henry Levy	do	1944		D.
Jan. 19, 1864	N. Loder et al	do	1971		D.
Jan. 19, 1864	J. D. Lewis et al	do	1970		D.
Feb. 18, 1864	A. Ladewig et al	do	2136	Dec. 12, 1874	In Pierpont.
Apr. 1, 1864	C. C. Landon et al	do	2480	Jan. 31, 1877	
Apr. 1, 1864	W. G. Lane et al	do	2478		D.
Mar. 31, 1864	W. Larone	do	2457		D.
Apr. 18, 1864	E. Lebow et al	do	2751		D.
Feb. 18, 1864	J. H. Leggett, jr., et al	do	2135		D.
Mar. 31, 1864	E. Lentifer	do	2477		D.
Apr. 1, 1864	E. Leon et al	do	2481		D.
Dec. 2, 1862	F. M. Maas et al	do	923		D.
Apr. 6, 1863	J. A. Murphy et al	do	1104		D.
Nov. 11, 1863	C. Melletta	do	1585		D.
Nov. 18, 1863	H. Moulau	do	1606		D.
Nov. 18, 1863	C. Meletta et al	do	1626		D.
Dec. 4, 1863	E. Morgan	do	1735		D.
Dec. 5, 1863	I. Morrison	do	1810		D.
Dec. 5, 1863	W. Morrison et al	do	1811		D.
Jan. 9, 1864	L. Marx et al	do	1947		D.
Jan. 23, 1864	C. C. Merchant et al	do	2057		D.
Feb. 2, 1864	T. Millen et al	do	2071		D.
Feb. 2, 1864	H. Manpani et al	do	2070		D.
Feb. 20, 1864	E. Mills	do	2173		D.
Feb. 23, 1864	T. Mendell et al	do	2201		D.
Feb. 20, 1864	J. A. McAllister et al	do	2292		D.
Feb. 25, 1865	Thomas Monroe	do	2285		D.
Feb. 20, 1864	M. H. Maas et al	do	2172		D.
Mar. 31, 1864	H. Machin	do	2459		D.
Apr. 18, 1864	W. H. Martin et al	do	2752		D.
Feb. 18, 1864	I. Massin et al	do	2157		D.
Apr. 18, 1864	M. F. Merritt	do	2753		D.
Apr. 18, 1864	R. S. Middleton, et al	do	2754		D.
Apr. 1, 1864	A. M. Morgan, et al	do	2479		D.
Apr. 18, 1864	E. Meggett et al	do	2755		D.
Feb. 18, 1864	J. Newberger	do			D.
Apr. 6, 1863	M. Oppenheim et al	do			D.
Feb. 18, 1864	J. N. Ottinger et al	do			D.
Feb. 18, 1864	M. Ohlman et al	do			D.
Apr. 6, 1863	B. Pike et al	do			D.
Apr. 6, 1863	A. Plimpton et al	do			D.
May 11, 1863	E. W. Paine	do			D.
Nov. 11, 1863	E. Poiser et al	do			D.
Nov. 27, 1863	T. Patin et al	do			D.
Dec. 5, 1863	F. T. Peet et al	do			D.
Jan. 19, 1864	George D. Parish	do			D.
Feb. 18, 1864	H. Portor et al	Barney			D.
Jan. 19, 1864	E. W. Paine	Schell			D.
Feb. 20, 1864	G. A. Poppe et al	do			D.
Feb. 23, 1864	C. J. Price et al	do			D.
Feb. 25, 1863	S. H. Pearce et al	Redfield			D.
Jan. 19, 1864	do	Schell			D.
Apr. 1, 1864	J. T. Phelps et al	do			D.
Mar. 31, 1864	M. W. Phineas	do			D.
Feb. 18, 1864	J. Pollock et al	do			D.
Mar. 31, 1864	M. Pollitzer	do			D.
Feb. 6, 1863	C. Robins et al	do			D.
Apr. 6, 1863	A. H. Kosenheim et al	do			D.
Nov. 11, 1863	George Rogge	do			D.
Dec. 4, 1863	F. W. Risher et al	do	1736		D.
Jan. 19, 1864	E. Robins et al	do	1979		D.
Jan. 19, 1864	G. B. Riese et al	do	1980		D.
Jan. 23, 1864	A. G. Renault	do	2047		D.
Feb. 23, 1864	W. Raphael	do	2072		D.
Feb. 23, 1864	W. P. Reeder	do	2073		D.
Feb. 20, 1864	John Ryle	do	2175		D.
Apr. 18, 1864	W. Kinemer et al	do	2757		D.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.—*Pending cases referred to J. I. Davenport, January 19, 1875—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 18, 1864	J. Raw et al	Schell	2143	.....	D.
Feb. 18, 1864	T. Rose et al	do	2142	.....	D.
Apr. 18, 1864	J. T. Robin et al	do	2756	.....	D.
Feb. 3, 1863	P. F. Smith	do	1002	.....	D.
Apr. 6, 1863	J. Schaffner	do	1120	.....	D.
Nov. 11, 1863	A. Schneemi et al	do	1591	.....	D.
Dec. 4, 1863	W. Smith et al	do	1741	.....	D.
Dec. 3, 1863	A. Smith et al	do	1813	.....	D.
Jan. 19, 1864	J. Seligman et al	do	1995	.....	D.
Jan. 19, 1864	P. Seiger et al	do	1987	.....	D.
Jan. 19, 1864	J. B. Shephard et al	do	1986	.....	D.
Jan. 19, 1864	David Samuels et al	do	1985	.....	D.
Jan. 19, 1864	Benjamin Sharp	do	1993	.....	D.
Feb. 2, 1864	R. J. Scrivener	do	2075	.....	D.
Feb. 2, 1864	Pliny F. Smith et al	do	2076	.....	D.
Feb. 2, 1864	A. Stephanie	do	2078	.....	D.
Feb. 18, 1864	R. A. Schnabel et al	Barney	2323	.....	D.
Feb. 18, 1864	H. Schandorf et al	do	2322	.....	D.
Feb. 18, 1864	L. Strulter et al	do	2330	.....	D.
Feb. 18, 1864	John Sattig	do	2331	.....	D.
Feb. 20, 1864	F. S. Schlessinger et al	Schell	2178	.....	D.
Feb. 23, 1864	S. Sheldon et al	do	2394	.....	D.
Feb. 23, 1864	M. H. Swift et al	do	2395	.....	D.
Feb. 23, 1864	B. E. Staats	do	2398	.....	D.
June 13, 1865	Theo. Strang et al	do	2890	.....	D.
Aug. 1, 1865	do	Barney	2893	.....	D.
Apr. 20, 1864	G. G. Sampson et al	Schell	2760	.....	D.
Mar. 31, 1864	G. Sanderson	do	2460	.....	D.
Mar. 31, 1864	G. Schepanhausen et al	do	2463	.....	D.
Apr. 18, 1864	H. Schlessinger et al	do	2762	.....	D.
Feb. 18, 1864	A. Scholle et al	do	2145	.....	D.
Mar. 31, 1864	H. Schulting	do	2461	.....	D.
Feb. 18, 1864	L. Stone et al	do	2147	.....	D.
Feb. 18, 1864	I. Strauss et al	do	2146	.....	D.
Feb. 22, 1864	S. H. Strouse et al	do	2144	.....	D.
Apr. 18, 1864	G. G. Smith et al	do	2758	.....	D.
Mar. 31, 1864	L. Sanborn et al	do	2465	.....	D.
Apr. 18, 1864	E. Surbat	do	2759	.....	D.
Dec. 2, 1862	C. A. Townsend et al	do	919	.....	D.
Apr. 6, 1863	I. Thomas	do	1111	.....	D.
May 15, 1863	do	Redfield	1931	.....	D.
Nov. 27, 1863	Holbert Taylor	do	1657	.....	D.
Dec. 4, 1863	do	Schell	1742	.....	D.
Dec. 5, 1863	G. Tingle et al	do	1816	.....	D.
Dec. 5, 1863	W. Taylor et al	do	1817	.....	D.
Jan. 19, 1864	E. W. Fryan	do	1996	.....	D.
Feb. 18, 1864	Holbert Taylor	Barney	2325	.....	D.
Mar. 31, 1864	C. F. Tay	Schell	2471	.....	D.
Feb. 18, 1864	E. T. Tefft et al	do	2148	.....	D.
Feb. 18, 1864	W. H. Thorne	do	2149	.....	D.
Feb. 18, 1864	E. M. Townsend	do	2460	.....	D.
Mar. 31, 1864	G. W. Tuttle	do	2463	.....	D.
Nov. 3, 1863	J. A. Ubsdell et al	do	1562	.....	D.
Feb. 18, 1864	E. D. Unkart	Barney	2326	.....	D.
Feb. 18, 1864	E. D. Unkart et al	do	2327	Jan. 27, 1877	D.
May 11, 1863	J. Valerio et al	Schell	1217	.....	D.
Apr. 26, 1864	M. Victory	do	2761	.....	D.
Dec. 2, 1862	W. Wertham	do	914	.....	D.
Dec. 6, 1862	W. W. Wright et al	do	924	.....	D.
Apr. 6, 1863	T. Wilder et al	do	1115	.....	D.
Nov. 11, 1863	L. Wetzlar et al	do	1581	.....	D.
Nov. 11, 1863	W. Wallach	do	1536	.....	D.
Jan. 19, 1864	W. M. Waterbury	do	1589	.....	D.
Jan. 19, 1864	W. Wiese	do	1997	.....	D.
Jan. 19, 1864	Richard Wood	do	2000	.....	D.
Jan. 19, 1864	W. Warnock et al	do	1999	.....	D.
Jan. 19, 1864	A. Worrell et al	do	1998	.....	D.
Feb. 23, 1864	S. S. Wood et al	do	2302	.....	D.
Feb. 2, 1864	P. Wright et al	do	2079	.....	D.

Suits in the charges and commissions cases in New York, &c.—Continued.

48.—*Pending cases referred to J. I. Davenport, January, 19, 1875.—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 18, 1864	M. C. G. Witte.....	Barney.....	2242		D.
Feb. 18, 1864	John G. Witte.....	do.....	2243		D.
Feb. 20, 1864	M. N. Woodcock.....	Schell.....	2180		D.
Feb. 23, 1864	W. P. Welstach et al.....	do.....	2303		D.
Feb. 23, 1864	J. M. Warren et al.....	do.....	2301		D.
Feb. 23, 1864	E. Willets.....	do.....	2300		D.
Jan. 23, 1864	Ed. Wood.....	do.....	2059		D.
Feb. 18, 1864	L. Wachenhiem et al.....	do.....	2151		D.
Mar. 31, 1864	A. Wallach.....	do.....	2466		D.
Apr. 18, 1864	W. Walton et al.....	do.....	2763		D.
Apr. 18, 1864	H. W. Warren et al.....	do.....	2764		D.
Apr. 18, 1864	H. D. Wied et al.....	do.....	2765		D.
Feb. 18, 1864	B. Wiesker et al.....	do.....	2154		D.
Feb. 18, 1864	J. Wetzlar et al.....	do.....	2152		D.
Feb. 18, 1864	L. Wetzlar.....	do.....	2469		D.
Mar. 31, 1864	L. P. Windmiller.....	do.....	2468		D.
Apr. 1, 1864	G. B. Windle et al.....	do.....	245		D.
Feb. 18, 1864	P. W. Wiskaman et al.....	do.....	2155		D.
Feb. 18, 1864	H. Wolff et al.....	do.....	2153		D.
Mar. 31, 1864	R. Wolf et al.....	do.....	2467		D.
Apr. 1, 1864	J. W. Woods et al.....	do.....	2484		D.
Feb. 2, 1864	E. M. Young et al.....	Schell.....	2080		D.
Feb. 18, 1864	S. Zeim et al.....	do.....	2186		D.

49.

Suits formerly referred to E. Pierrepont, not adjusted by him, and now referred to J. I. Davenport.—December 18, 1876.

Mar. 5, 1863	C. Augrave.....	Schell.....	1796		D.
Apr. 16, 1868	A. S. Amson et al.....	Barney..... N. S.	392	Jan. 6, 1877	D.
Dec. 2, 1862	N. Asiel et al.....	Schell.....	925		D.
Dec. 21, 1863	L. E. Amswide et al.....	do.....	1825		D.
Dec. 21, 1863	E. Armstrong et al.....	do.....	1827		D.
Dec. 27, 1863	L. E. Austin et al.....	do.....	1644		D.
Dec. 4, 1863	J. H. Abert et al.....	Redfield.....	1746		D.
Dec. 5, 1863	do.....	Schell.....	1797		D.
Nov. 11, 1863	D. S. Arnold et al.....	do.....	1584		D.
Jan. 30, 1865	F. Berty.....	do.....	2931		G.
Feb. 5, 1868	do.....	Barney..... N. S.	332		G.
Feb. 5, 1868	E. Blackburn.....	do.....	330		G.
Feb. 5, 1868	C. Le Boulettier et al.....	do.....	322		G.
Apr. 16, 1868	C. F. Van Blankenstyn et al.....	do.....	404		D.
Dec. 4, 1863	J. H. Byers et al.....	Schell.....	1723		D.
Nov. 27, 1863	B. F. Babcock et al.....	do.....	1630		D.
Nov. 18, 1863	G. F. W. Bartels et al.....	do.....	1623		D.
Dec. 4, 1863	Ed. Bech et al.....	do.....	1719		D.
Dec. 21, 1863	George J. Bechtel et al.....	do.....	1332		D.
Dec. 31, 1863	J. M. Beebe et al.....	do.....	1860		D.
Feb. 3, 1863	T. Le Boulettier et al.....	do.....	998		D.
Feb. 22, 1864	C. F. Van Blankenstyn et al.....	do.....	2150		G.
Feb. 18, 1864	John Bottemby et al.....	Barney.....	2190		D.
Feb. 20, 1864	H. Batjer.....	Schell.....	2158	Z	D.
Jan. 31, 1863	S. Cochran et al.....	do.....	994		D.
Jan. 23, 1864	C. Canille.....	do.....	2052		D.
Dec. 31, 1863	W. D. Cromwell et al.....	do.....	1864	Jan. 29, 1877	D.
Dec. 2, 1862	C. R. Cargill et al.....	do.....	922		D.
Apr. 6, 1863	W. P. Crow et al.....	do.....	1102		D.
Feb. 2, 1864	J. Cheny et al.....	do.....	2064		D.
Feb. 5, 1868	Thomas N. Dale et al.....	Barney..... N. S.	329		D.
Nov. 27, 1863	F. Dehon.....	Redfield.....	1655		D.
Apr. 27, 1863	Thomas N. Dale et al.....	do.....	1134		D.
Dec. 4, 1863	F. Dehon.....	Schell.....	1725		D.
Dec. 11, 1863	Thomas N. Dale et al.....	do.....	1588		D.

Suits in the charges and commissions cases in New York, &c.—Continued.

49.—Suits formerly referred to E. Pierrepont, &c.—Continued.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Jan. 9, 1864	F. Duysters	Schell	1926	.....	D.
Feb. 26, 1864	E. Douglass et al.	do	2306	.....	D.
Nov. 27, 1863	J. Ellison	Redfield	1659	.....	D.
Dec. 4, 1863	do	Schell	1727	.....	D.
Feb. 20, 1864	H. G. Ely et al.	do	2162	.....	D.
Apr. 17, 1868	A. Friedman	Barney .. N. S.	406	.....	D.; statement sent to department; not paid.
Dec. 2, 1862	L. A. Friend et al.	Schell	910	.....	D.
Apr. 6, 1863	R. Foulds, jr.	do	1103	.....	D.
May 12, 1863	W. Fuller et al.	do	1221	.....	D.
Feb. 2, 1864	J. Grund	do	2067	.....	D.
Feb. 5, 1868	A. H. Heidich	Barney .. N. S.	326	.....	G.
Nov. 27, 1863	J. J. Holden	do	822	.....	D.
July 8, 1863	W. H. Hartman	do	1394	.....	D.
Dec. 4, 1863	J. S. Holden	Schell	1730	.....	D.
Nov. 27, 1863	J. H. Holdane et al.	do	1637	.....	D.
Dec. 4, 1863	D. Henschen et al.	do	1729	Jan. 27, 1877	
Jan. 9, 1864	J. Houldsworth et al.	do	1935	Jan. 27, 1877	
Dec. 2, 1862	H. Hermann et al.	do	920	.....	D.
Feb. 18, 1864	W. H. Hartman et al.	do	2210	.....	D.
Feb. 5, 1868	J. Isler et al.	Barney .. N. S.	324	Mar. 1, 1877	Sent to depart'm't; not paid.
Feb. 5, 1868	A. Kanpe et al.	do .. N. S.	323	.....	G.
Feb. 6, 1863	L. J. Levy et al.	Redfield	1010	.....	D.
Feb. 3, 1863	S. R. Lisher et al.	do	1004	.....	D.
Nov. 27, 1863	E. C. Letchfield	do	1654	.....	D.
Dec. 4, 1863	E. C. Letchfield	Schell	1733	.....	D.
Nov. 18, 1863	D. A. Lindsay et al.	do	1627	.....	D.
Apr. 10, 1868	T. B. Merrick et al.	Barney .. N. S.	395	Z	
Nov. 27, 1863	B. A. Mumford et al.	Schell	1631	.....	D.
Jan. 9, 1864	W. Moser	do	1946	.....	D.
Feb. 18, 1864	M. Maas	Barney	2218	.....	D.
Feb. 18, 1864	F. M. Maas et al.	do	2219	.....	D.
Feb. 3, 1863	C. J. Morlot et al.	Schell	1006	.....	D.
Apr. 6, 1863	T. F. Noble	do	1105	.....	D.
Nov. 11, 1863	George L. Newell et al.	do	1590	.....	D.
Apr. 16, 1868	E. A. Oelrich et al.	Barney .. N. S.	399	.....	G.
Nov. 27, 1863	S. M. Peyser	Schell	1636	.....	D.
Feb. 18, 1864	A. Perrier et al.	Barney	2225	.....	D.
Feb. 18, 1864	H. Paster et al.	do	2223	.....	D.; statement sent to department; not paid.
Feb. 18, 1864	O. Pulls	do	2224	.....	D.
Oct. 13, 1863	J. M. Pendleton	do	1458	.....	G.
Apr. 16, 1868	F. M. Peyser	do .. N. S.	401	Z	
Feb. 5, 1868	A. Rolker et al.	do	319	.....	G.
Feb. 5, 1868	J. Rosenthal	do ..	318	.....	G.
Feb. 2, 1864	A. Rolker et al.	Schell	2074	.....	D.
Feb. 5, 1868	F. Schuchardt et al.	Barney .. N. S.	316	.....	G.
Feb. 26, 1864	John Syc et al.	Schell	2307	.....	G.
Nov. 21, 1863	J. W. Schmidt et al.	Redfield	1610	.....	D.
Nov. 27, 1863	do	Schell	1639	.....	D.
Jan. 19, 1864	H. A. Smythe et al.	do	1992	.....	D.
Feb. 3, 1863	R. Spedding et al.	do	1007	.....	D.
Dec. 4, 1863	A. Scheitlin et al.	do	1738	.....	D.
Nov. 4, 1863	D. S. Schanck et al.	do	1559	.....	D.
Feb. 2, 1864	H. A. Smythe et al.	do	2077	.....	D.
Jan. 19, 1864	L. D. Senat et al.	do	1991	.....	D.
Feb. 23, 1864	H. M. Swift et al.	do	2225	.....	See Davenport, 1875; this is there.
Feb. 18, 1864	E. B. Strange et al.	Barney	2229	.....	D.
Dec. 8, 1863	George B. Seldon	do	1790	.....	D.
Feb. 23, 1864	E. B. Strange et al.	do	2262	.....	G.
Apr. 6, 1863	L. Sampson et al.	Schell	1110	.....	D.
Feb. 5, 1868	F. Tomes et al.	Barney	314	.....	G.
Apr. 6, 1863	W. Thompson	Schell	1114	.....	D.
Nov. 27, 1863	John Trippett et al.	do	1646	.....	D.
Feb. 20, 1864	M. Thalnesinger et al.	do	2179	.....	D.

Suits in the charges and commissions cases in New York, &c.—Continued.

49.—*Suits formerly referred to E. Pierrepont, &c.—Continued.*

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Feb. 3, 1863	W. S. Torle et al.....	Schell	1008	.....	D.
Feb. 23, 1864	John Vogt et al.....	do	2299	.....	D.
Apr. 7, 1868	S. W. Waterbury et al.....	Barney	407	.....	G.
Dec. 4, 1862	M. S. Whitney.....	Redfield	938	.....	D.
Dec. 2, 1862	do	Schell.....	909	.....	D.
Oct. 22, 1863	G. Wolfers	do	1536	.....	D.
Dec. 4, 1863	W. S. Wilson.....	do	1744	D.

50.

Verdict of January 20, 1877.

A. Aymer et al.....	Redfield	875	Feb. 16, 1877
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51.

Settled suits; judgments vacated; order of reference revoked, and referred to John I. Davenport, January 27, 1877.

First payment.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	To whom referred.
Mar. 3, 1860	\$3,871 30 C. Gignoux et al.....	Redfield	42	G.
Oct. 6, 1860	2,252 06 E. Warburg et al.....	do	361	G.
Apr. 15, 1860	4,266 33 J. W. Schulten et al.....	do	46	G.
Jan. 9, 1861	1,712 05 O. Zollikoffer et al.....	do	312	G.
Dec. 31, 1861	4,362 83 W. Brunner et al.....	do	310	G.
Nov. 7, 1864	6,911 15 C. F. Damburan et al.....	do	348	G.
June 22, 1860	4,050 39 J. H. Grund et al.....	do	295	G.
Apr. —, 1861	2,905 88 T. Passavant et al.....	do	363	G.
May —, 1861	1,707 58 S. Guillaume et al.....	do	357	G.
Nov. —, 1860	2,320 16 C. Payen et al.....	do	359	G.
Feb. —, 1864	272 49 E. B. Strange et al.....	do	349	G.
Mar. —, 1861	2,146 08 John Syz et al.....	do	368	G.
Apr. —, 1863	2,964 48 H. Lewis et al.....	do	345	G.
June —, 1861	1,031 59 F. A. Spies et al.....	Bronson	291	G.
June —, 1860	858 60 F. Schuchardt et al.....	Redfield	345	G.
Feb. —, 1864	567 42 M. Mitchell et al.....	do	555	G.*
June —, 1864	8,124 86 A. Lachaise et al.....	do	354	G.*
Mar. —, 1860	864 59 J. W. Schulten et al.....	Bronson	29	G.*
Apr. —, 1861	2,288 68 W. Loeschigh et al.....	do	294	G.*
Feb. —, 1866	498 32 L. Grossman et al.....	Schell.....	1085	G.*
Aug. —, 1865	1,232 95 E. Warburg et al.....	do	887	G.*
Mar. —, 1865	707 75 C. Payen	Barney	2161	G.
Jan. —, 1865	1,580 68 F. Schuchardt et al.....	Schell.....	528	G.

* New adjustment now at department not paid.

52.

Reopened March 7, 1877.

Mar. —, 1866	5,534 15 P. A. H. Renauld et al.....	Barney	\$319
Dec. —, 1863	10,890 56 do	Schell	514
Apr. —, 1864	10,689 95 do	Redfield	586

Suits in the charges and commissions cases in New York, &c.—Continued.

53.

Pending suits without verdicts or references.

Date of suit.	Plaintiff.	Defendant.	United States attorney and collector's docket number.	When paid.	To whom referred.
Oct. 25, 1862	O. Slate, jr.	Redfield	859		D.
Oct. 31, 1862	G. B. Moorwood	do	873		D.
Oct. 31, 1862	R. C. Goodhue	do	874		D.
Oct. 31, 1862	J. H. Williams	do	876		D.
Dec. 4, 1862	F. Hathaway	do	936		D.
Dec. 27, 1862	H. Hirschfield	Barney	947		D.
Feb. 2, 1863	W. Loeschigk	do	995		D.
Feb. 6, 1863	W. H. Fogg	Redfield	1013		D.
June 17, 1863	H. Hirschfield	Barney	1368		D.
July 6, 1863	F. Buttersfield	do	1389		D.
July 29, 1863	H. Hirschfield	do	1406		D.
Aug. 12, 1863	I. Benkart	Schell	1446		D.
Oct. 24, 1863	L. Waelfelaer	do	1543		D.
Nov. 11, 1863	W. Loeschigk	do	1587		D.
Nov. 27, 1863	W. Lobach	Redfield	1669		D.
Dec. 4, 1863	do	Schell	1734		D.
Dec. 31, 1863	H. Hirschfield	Barney	1868		D.
Jan. 9, 1864	C. Le Boutellin	Schell	1942		D.
Feb. 2, 1864	C. A. Auffmordt	Barney	2060		D.
Feb. 20, 1864	A. Ladewig	Schell	2171		D.
Feb. 18, 1864	C. E. Borsdorff	Barney	2185		D.
Feb. 18, 1864	George Christ	do	2193		D.
Feb. 18, 1864	J. Hess	do	2209		D.
Feb. 18, 1864	W. Loeschigk	do	2216		D.
Feb. 23, 1864	M. H. Switt	Schell	2296		D.
Dec. 5, 1865	J. Benkart	Barney	2978		D.

54.

NORTHERN DISTRICT OF NEW YORK, ss:

THE UNITED STATES OF AMERICA.

Circuit court of the United States for the northern district of New York,
in the second circuit.

- O. ANDREÆ ET AL. *vs.* H. J. REDFIELD.
 B. ANDREÆ ET AL. *vs.* H. J. REDFIELD.
 A. ARNOLD ET AL. *vs.* H. J. REDFIELD.
 B. BABCOCK ET AL. *vs.* H. J. REDFIELD.
 F. BERLY *vs.* H. J. REDFIELD.
 C. E. BORSBORFF ET AL. *vs.* H. J. REDFIELD.
 S. BOICEAU ET AL. *vs.* H. J. REDFIELD.
 W. BRUNNER ET AL. *as.* H. J. REDFIELD.
 L. CURTIS ET AL. *vs.* H. J. REDFIELD.
 F. COTTENET ET AL. *vs.* H. J. REDFIELD.
 F. COTTENET ET AL. *vs.* H. J. REDFIELD.

- C. F. DAMBMANN ET AL. *vs.* H. J. REDFIELD.
H. DE GOER ET AL. *vs.* H. J. REDFIELD.
A. EDWARDS ET AL. *vs.* H. J. REDFIELD.
J. S. GOURD ET AL. *vs.* H. J. REDFIELD.
H. GOURD ET AL. *vs.* H. J. REDFIELD.
C. GIGNOUX ET AL. *vs.* H. J. REDFIELD.
C. GIGNOUX ET AL. *vs.* H. J. REDFIELD.
S. GUILLAUME ET AL. *vs.* H. J. REDFIELD.
S. GUILLAUME ET AL. *vs.* H. J. REDFIELD.
C. D. HURD ET AL. *vs.* H. J. REDFIELD.
M. L. HALLOWELL ET AL. *vs.* H. J. REDFIELD.
H. HENNEQUIN ET AL. *vs.* H. J. REDFIELD.
L. HEIDENHEIMER ET AL. *vs.* H. J. REDFIELD.
A. ISELIN ET AL. *vs.* H. J. REDFIELD.
A. ISELIN ET AL. *vs.* H. J. REDFIELD.
D. LANE ET AL. *vs.* H. J. REDFIELD.
D. LANE ET AL. *vs.* H. J. REDFIELD.
J. LEHMAIER ET AL. *vs.* H. J. REDFIELD.
J. S. LITTLE ET AL. *vs.* H. J. REDFIELD.
WILLIAM LOESCHIGK ET AL. *vs.* H. J. REDFIELD.
WILLIAM LOESCHIGK ET AL. *vs.* H. J. REDFIELD.
WILLIAM LOESCHIGK ET AL. *vs.* H. J. REDFIELD.
H. LEWIS ET AL. *vs.* H. J. REDFIELD.
L. MUSEY ET AL. *vs.* H. J. REDFIELD.
T. PASSAVANT ET AL. *vs.* H. J. REDFIELD.
C. PAYEN ET AL. *vs.* H. J. REDFIELD.
C. PAYEN ET AL. *vs.* H. J. REDFIELD.
F. M. PEYSER *vs.* H. J. REDFIELD.
F. RUSCH ET AL. *vs.* H. J. REDFIELD.
F. RUSCH ET AL. *vs.* H. J. REDFIELD.
L. ROSENFELDT ET AL. *vs.* H. J. REDFIELD.
F. A. SPIES ET AL. *vs.* H. J. REDFIELD.
F. A. SPIES ET AL. *vs.* H. J. REDFIELD.
F. SCHUCHARDT ET AL. *vs.* H. J. REDFIELD.
JOHN W. SHULTEN ET AL. *vs.* H. J. REDFIELD.
J. STEINER ET AL. *vs.* H. J. REDFIELD.
A. SCHNIEWIND ET AL. *vs.* H. J. REDFIELD.
A. B. STRANGE ET AL. *vs.* H. J. REDFIELD.
A. B. STRANGE ET AL. *vs.* H. J. REDFIELD.

S. STRAHLHEIM ET AL. *vs.* H. J. REDFIELD.

JOHN SYZ ET AL. *vs.* H. J. REDFIELD.

A. B. THERIOTT *vs.* H. J. REDFIELD.

J. A. UBSDELL ET AL. *vs.* H. J. REDFIELD.

C. VYSE ET AL. *vs.* H. J. REDFIELD.

C. VYSE ET AL. *vs.* H. J. REDFIELD.

R. WALLER ET AL. *vs.* H. J. REDFIELD.

E. WARBURG ET AL. *vs.* H. J. REDFIELD.

A. WETTER *vs.* H. J. REDFIELD.

O. ZOLLIKOFFER ET AL. *vs.* H. J. REDFIELD.

EXHIBIT B.

Copies of orders of court and of reference in the charges and commissions cases in New York, and of other documents relating thereto.

14.

Copy of record of United States circuit court 1860, 1861, New York, southern district.

THURSDAY, May 2, 1876.

The court meets pursuant to adjournment, and is opened by proclamation.

Present, Judge Shipman.

M. MITCHELL ET AL. }
vs. }
 HEMAN J. REDFIELD. }

On motion of Mr. Griswold, ordered trial.

Jurors sworn: John N. Olcott, James M. Andrews, Gustavus Lellin Peter O'Niell, Wilmot Oakley, Robert Waterman, John W. Mowbray, William K. Coit, Julius Waterman, Samuel C. Fiske, Albert Wolcott, Henry Vantrim.

Mr. Griswold opens the case on the part of the plaintiffs.

Evidence for the plaintiffs.

Isaac Phillips affirmed.

William H. Scott affirmed.

By consent of counsel, the jury find a verdict for the plaintiffs for the amount, with interest, of the difference between duties paid under protest on commissions at 2½ per cent., and such duties if levied on commissions at 2½ per cent. commission, on importations from Great Britain, except Yorkshire, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

H. E. GILLELAN ET AL. }
vs. }
 HEMAN J. REDFIELD. }

Same counsel, same jury.

By consent of counsel, the jury find a verdict for the plaintiffs for the amount, with interest, of the difference between duties paid under pro-

test on commissions at $2\frac{1}{2}$ per cent., and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars from the continent of Europe, except Paris, and also for the difference between duties on $2\frac{1}{2}$ per cent. commission, and such duties if levied on $1\frac{1}{2}$ per cent. commission on importations from Great Britain, except Yorkshire, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

F. A. SPEES ET AL. }
vs.
 HEMAN J. REDFIELD. }

On motion of Mr. Griswold, ordered trial.
 Jurors sworn same as last.*

Evidence for plaintiffs.

William A. Laffingwate sworn.

By consent of counsel the jury find a verdict for the plaintiffs for the amount, with interest, of the difference between duties paid under protest on commissions at $2\frac{1}{2}$ per cent., and such duties if levied on commissions at 2 per cent., on all importations specified in the bill of particulars, from the continent of Europe, except Paris, and a like verdict for the excess of duty paid under protest on the importations from the continent of Europe, specified in the bill of particulars, upon charges above those set forth in the report of Isaac Phillips, appraiser, dated October 13, 1856, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

C. F. VON BLANHENSTYNE *vs.* HEMAN J. REDFIELD.

JOHN H. FISHER ET AL. *vs.* THE SAME.

H. I. LEWIS ET AL. *vs.* THE SAME.

P. S. HUGHES ET AL. *vs.* THE SAME.

JAMES ISLER *vs.* THE SAME.

F. M. JONES ET AL. *vs.* THE SAME.

E. KAUSSE ET AL. *vs.* THE SAME.

F. HOOSE ET AL. *vs.* THE SAME.

B. ANDRE ET AL. *vs.* THE SAME.

C. P. COCHRAN ET AL. *vs.* THE SAME.

H. BENDOR ET AL. *vs.* THE SAME.

I. ROSENTHAL ET AL. *vs.* THE SAME.

L. GUELLAMAN ET AL. *vs.* THE SAME.

F. H. REONOR ET AL. *vs.* THE SAME.

F. N. DALE *vs.* THE SAME.

A. S. ANSON *vs.* THE SAME.

I. M. DAVIS ET AL. *vs.* THE SAME.

G. C. BURR ET AL. *vs.* THE SAME.

A. LA CHAISE *vs.* THE SAME.

* One other case intervening, before the second or another jury.—J. W. D.

B. BABCOCK ET AL. *vs.* THE SAME.

A. LA CHAISE *vs.* GREENE C. BRONSON.

B. BABCOCK ET AL. *vs.* GREENE C. BRONSON.

W. LATTIMER ET AL. *vs.* HEMAN J. REDFIELD.

By consent of counsel, the jury find a verdict for the plaintiffs for the amount with interest of the difference between duties paid under protest, on commissions at $2\frac{1}{2}$ per cent., and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars, from the continent of Europe, except Paris, and also for the difference between duties on $2\frac{1}{2}$ per cent. commission, and such duties if levied on $1\frac{1}{2}$ per cent. commission on importations from Great Britain except Yorkshire; and a like verdict for the excess of duty paid under protest on the importations from the continent of Europe, specified in the bill of particulars upon charges above these set forth in the report of Isaac Phillip, appraiser, dated ———, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

15.

TUESDAY, July 16, 1861.

The court meets pursuant to adjournment and is opened by proclamation.

Present, Judge Shipman.

* * * * *

E. A. OELRICH ET AL. }
vs.
 HUGH MAXWELL. }

THE SAME }
vs.
 GREENE C. BRONSON. }

On motion of Mr. Dickenson, ordered trial.

Jurors sworn: Patrick Neill, Charles Fort, Thorion R. Butler, Wale B. Morrill, John M. Myers, John R. Reed, Hamilton Biggam, William Steinway, Joseph Black, Samuel D. Arthur, Daniel Sweeny, Philip J. Lockwood.

Evidence for the plaintiffs.

Robert Grant sworn.

The jury find a verdict for the plaintiffs for the amount, with interest, and the difference between duties paid under protest on commissions of $2\frac{1}{2}$ per cent., and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars from Europe, except Paris; and a like verdict for the excess of duty paid under protest on such importations upon charges above that set forth in the report of Isaac Phillips, appraiser, dated ———, the amount to be adjusted by the collector of customs at New York, and to be reported to this court.

17.

Copy of record of United States circuit court, 1861 and 1862, southern district New York.

FRIDAY, *February 21, 1862.*

The court meets pursuant to adjournment and is opened by proclamation.

Present, Judge Shipman.

* * * * *

L. S. HASKELL ET AL. *vs.* H. J. REDFIELD.

THE SAME *vs.* AUGUSTUS SCHELL.

F. R. FOWLER ET AL. *vs.* H. J. REDFIELD.

THE SAME *vs.* AUGUSTUS SCHELL.

The same jury, and A. W. Griswold, plaintiffs' attorney.

By consent of counsel, the jury find a verdict for the plaintiffs in each of the above-entitled causes, for the amount of duty paid under protest on freight and charges from New Castle to London, from New Castle to Hull, and from Hull to London, upon merchandise imported in vessels embraced in the plaintiffs' bill of particulars in each of said causes, the amount to be adjusted by the collector of customs.

JAMES BONMAN ET AL. *vs.* H. J. REDFIELD.

THE SAME *vs.* G. C. BRONSON.

THE SAME *vs.* HUGH MAXWELL.

W. L. KING ET AL. *vs.* H. J. REDFIELD.

CHARLES I. STEDMAN *vs.* HUGH MAXWELL.

THE CLEVELAND AND PITTSBURGH RAILROAD COMPANY *vs.* H. J. REDFIELD.

The same jury. A. W. Griswold plaintiffs' attorney.

By consent of counsel, the jury find a verdict for plaintiffs in each of the above-entitled causes for the amount of duty paid under protest on freight and charges on iron and other merchandise from ports in Norway and Sweden to Hull, Hamburg, Bremen, or Antwerp, and on additions for freight and charges on pig-iron from Glasgow to Liverpool, or to make market value at Liverpool, and for additions for freight and charges on railroad iron from Wales to Liverpool and London, or to make market value at Liverpool and London on importations embraced in plaintiffs' bills of particulars in each of said causes, the amount to be adjusted by the collector of customs.

E. BREDT ET AL. }
vs. }

AUGUSTUS SCHELL. }

Same jury and counsel.

By consent of counsel, the jury find a verdict for the plaintiffs in each of the above-entitled causes for the amount, with interest, of the excess of duties paid under protest on more than 2 per cent. commission on all importations specified in the bill of particulars in each cause from the continent of Europe, except Paris, and on more than 1½ per cent. commission on importations from Great Britain; and a like verdict for the excess of duty paid under protest on the importations from the continent of Europe specified in the bill of particulars in each cause, upon

charges above those set forth in the report of Isaac Phillips, appraiser, dated October 13, 1856. The amount in each case to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

HENRY LEGER

vs.

AUGUSTUS SCHELL.

Same jury. Like verdict.

P. S. HUGHES ET AL.

vs.

THE SAME.

Same jury. Like verdict.

F. SCHUCHARDT ET AL.

vs.

THE SAME.

Same jury. Like verdict.

JAMES ISLER ET AL.

vs.

THE SAME.

Same jury. Like verdict.

C. PAYEN ET AL.

vs.

THE SAME.

Same jury. Like verdict.

I. M. DAVIES ET AL.

vs.

THE SAME.

Same jury. Like verdict.

E. A. OELRICHS ET AL.

vs.

AUGUSTUS SCHELL.

Same jury. Like verdict.

B. ANDRAS EL AL.

vs.

THE SAME.

Same jury. Like verdict.

F. PASSAVANT ET AL.

vs.

THE SAME.

Same jury. Like verdict.

H. E. GILLELAN ET AL.

vs.

THE SAME.

Same jury. Like verdict.

- L. GUILLAUME }
vs.
 THE SAME. }
 Same jury. Like verdict.
- W. BRUNNER ET AL. }
vs.
 AUGUSTUS SCHELL. }
 Same jury. Like verdict.
- V. BARSALON ET AL. }
vs.
 AUGUSTUS SCHELL. }
 Same jury. Like verdict.
- JOHN SYZ ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.
- W. LOTTIMER ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.
- A. H. RENAULD }
vs.
 THE SAME. }
 Same jury. Like verdict.
- E. BLACKBURN ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.
- A. ISELIN ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.
- M. H. CASHMAN ET AL. }
vs.
 AUGUSTUS SCHELL. }
 Same jury. Like verdict.
- J. B. WELLINGTON ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.
- CHARLES VYSE ET AL. }
vs.
 THE SAME. }
 Same jury. Like verdict.

F. A. SPIES ET AL. }
vs. }
 THE SAME. }
 Same jury. Like verdict.

JUNE 9, 1862.

Judge Smalley present.

Several similar cases disposed of. The following words are a part of the verdict: "Verdicts for the plaintiffs in the above-entitled causes for excess of duties, with interest thereon, illegally exacted, and not paid under protest, and not barred by the statute of limitations," &c.

Also the same occurs in court June 26, 1862.

17 1-2.

Circuit court minutes.

OCTOBER 29, 1862.

FRED'K R. FOWLER ET AL. }
vs. }
 H. J. REDFIELD. }

This case coming on to be heard on exceptions to the clerk's report, and counsel on both sides having been heard and mature deliberations had, it is now ordered—

1st. That the allowance of interest from the time of the rendering of the verdict till the judgments was proper, this court having adopted the practice of the State courts.

2d. That the prospective protests were sufficiently explicit and direct to come within the act of Congress, as have already been decided in the Supreme Court and in this.

34 1-2.

United States circuit court, southern district of New York.

C. F. DAMBMANN ET AL. }
vs. } V. January 6, 1864.
 AUGUSTUS SCHELL. }

A. ISELIN ET AL. }
vs. } V. February 26, 1864.
 AUGUSTUS SCHELL. }

C. E. BORDSDORFF ET AL. }
vs. } V. February 26, 1864.
 AUGUSTUS SCHELL, }

JOHN SYZ ET AL. }
vs. } V. February 26, 1864.
 AUGUSTUS SCHELL. }

THOMAS COCHBEAN ET AL. }
vs. } V. February 16, 1864.
 AUGUSTUS SCHELL. }

E. KAUPE ET AL. }
vs. } V. May 27, 1864.
 AUGUSTUS SCHELL. }

On reading and filing notices of motions in the above-entitled causes, affidavits of Almon A. Griswold, John C. Darrow, and A. Heydenreich, on the part of the plaintiffs in favor of said motion; and the consent of the attorneys of the respective parties to the entry of this order.

It is ordered, that it be referred to Hon. Edwards Pierrepont to ascertain and report to this court with all convenient dispatch, whether according to the verdicts in said causes heretofore had therein, anything, and if so, how much is due to the plaintiffs for duties on charges beyond the amounts awarded to the plaintiffs therefor by the former reports in said causes; such referee to proceed upon the usual notice to the defendants' attorney.

And it is further ordered, that the expense of such reference be paid by the plaintiffs in such causes.

And it is further ordered, that further action in this motion and all questions therein be, and are hereby, reserved until the coming in of said reports, and that said defendants in said several causes be then at liberty to oppose the motion on any ground that could be now urged against the same, upon affidavits or other proof, as they shall be advised, the said motion to be brought on upon due notice to the defendants' attorney in said causes.

Dated June 21, 1871.

SAM'L BLATCHFORD.

36.

United States circuit court for the southern district of New York.

TUESDAY, April 19, 1864.

The court meets pursuant to adjournment, and is opened by proclamation.

Present, Judge Hall.

On motion of Mr. Wilcoxson, by consent of counsel, the jury find verdicts for the plaintiffs in the above-entitled actions for excess of duties, with interest thereon, illegally exacted from plaintiffs, and paid under protest to defendant, and not barred by the statute of limitations.

On commissions over $1\frac{1}{2}$ per centum on merchandise imported by plaintiffs at New York from Great Britain.

On commissions over 2 per centum on merchandise imported by plaintiffs at New York from the continent of Europe (except Paris).

On the discount of $2\frac{1}{2}$ per centum disallowed on linens imported by plaintiffs at New York from Ireland.

On blankets imports by plaintiffs at New York, over 20 per centum *ad valorem*.

On velveteens, moleskins, corduroys, fustians, and embossed velvets, imported by plaintiffs at New York, over 20 per centum *ad valorem*.

On hemp carpetings imported by plaintiffs at New York, over 20 per centum *ad valorem*.

On coastwise transportation charges from Ireland and Scotland to England on merchandise imported by plaintiffs at New York from Ireland and Scotland via England, and on additions to make market-value of said merchandise at London and Liverpool.

On charges on merchandise imported by plaintiffs at New York for the transportation of the goods from the interior of the country by rail-road or water-carriage incurred prior to the time of exportation.

On transportation charges from the continent of Europe to Great Britain on merchandise imported at New York from the continent of

Europe, via Great Britain, the amount of excess of duties exacted from the plaintiffs and paid to the defendant and embraced in the plaintiffs' bills of particulars, to be adjusted by the clerk of the court, or his deputy.

It is expressly stipulated that, in case it shall appear on an adjustment or otherwise in any case that the suit was not brought within the time prescribed by statute of limitations, or that the question of the timeliness of protest, or the question of a continuous or prospective protest shall be involved, the verdict shall be opened and opportunity to appeal be given to, and at the option of, the district attorney, a certificate of probable cause, &c., to be entered in each case. The right to appeal on writ of error, as above, not to be reserved by the district attorney unless the amount involved be sufficiently large to allow such writ of error.

New York, April 19, 1864.

E. DELAFIELD SMITH,
United States District Attorney, Defendants' Attorney.
 KAUFMAN, FRANK & WILCOXSON,
Plaintiffs' Attorney.

On motion by E. Delafield Smith, of counsel for the respective plaintiffs in the above-entitled causes, George Bliss, esq., United States attorney, appearing for the several defendants, it is ordered, that the referee therein, in adjusting any of the above cases, shall not exclude from his report any item or items which were paid more than six years before the commencement of suit unless it shall appear that the statute of limitations was duly pleaded by the defendant in such case, and the referee is instructed to include such items in his reports and statements unless the statute has been pleaded.

But the defendant may, within thirty days after the service of bills of particulars in the cases in favor of C. C. Borsdorff *et al.*, William Loeschigk *et al.*, and J. A. Ubsdell *et al.*, make such application as he may be advised with a view of procuring to be determined the question whether the actions in favor of the same plaintiffs in which A. W. Griswold is attorney and those named herein are all entitled to be maintained against the defendant, and if all are not entitled to be so maintained, then of determining which shall be so maintained, and no proceedings shall be taken in such mentioned actions until said thirty days have expired.

37.

United States circuit court for the southern district of New York.

TUESDAY, April 19, 1864.

The court meets pursuant to adjournment, and is opened by proclamation.

Present, Judge Hall.

On motion of Mr. Wilcoxson, by consent of counsel, the jury find verdicts for the plaintiffs in the above-entitled actions for excess of duties with interest thereon illegally exacted from plaintiffs and paid under protest to defendant and not barred by the statute of limitations.

On commissions over $1\frac{1}{2}$ per centum on merchandise imported by plaintiffs at New York, from Great Britain.

On commissions over 2 per centum on merchandise imported by plaintiffs at New York, from the continent of Europe (except Paris).

On the discount of $2\frac{1}{2}$ per centum disallowed on linens imported by plaintiffs at New York, from Ireland.

On blankets imported by plaintiffs at New York, over 20 per centum *ad valorem*.

On velveteens, moleskins, corduroys, fustians, and embossed velvets, imported by plaintiffs at New York, over 20 per centum *ad valorem*.

On hemp carpetings imported by plaintiffs at New York, over 20 per centum *ad valorem*.

On coastwise transportation charges from Ireland and Scotland to England, on merchandise imported by plaintiffs at New York, from Ireland and Scotland, via England, and on additions to make market-value of said merchandise at London and Liverpool.

On charges on merchandise imported by plaintiffs at New York for the transportation of the goods from the interior of the country by railroad or water carriage incurred prior to the time of exportation.

On transportation charges from the continent of Europe to Great Britain on merchandise imported at New York from the continent of Europe, via Great Britain, the amount of excess of dues exacted from the plaintiffs and paid to the defendant, and embraced in the plaintiffs' bill of particulars, to be adjusted by the clerk of the court or his deputy.

It is expressly stipulated that, in case it shall appear on an adjustment or otherwise in any case that the suit was not brought within the time prescribed by statute of limitations, or that the question of the timeliness of protest, or the question of a continuous or prospective protest shall be involved, the verdict shall be opened and opportunity to appeal be given to, and at the option of, the district attorney, a certificate of probable cause, &c., to be entered in each case. The right to appeal on writ of error, as above, not to be reserved by the district attorney, unless the amount involved be sufficiently large to allow such writ of error.

New York, April 19, 1864.

E. DELAFIELD SMITH,
United States District Attorney, Defendants' Attorney.
KAUFMAN, FRANK & WILCOXSON,
Plaintiffs' Attorney.

40.

On reading and filing the stipulation on behalf of the respective parties to the above, entitled actions, now pending in this court, to recover duties alleged to have been "illegally exacted upon charges and commissions," it appearing to the court that the assessment of the damage in each of the said several causes will require the examination of long accounts and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same:

Now, on motion of A. W. Griswold, esq., of counsel for the said several plaintiffs, Mr. Noah Davis, counsel for said several defendants, appearing and consenting thereto,

It is ordered by the said court, now here, that the said several causes be, and they are hereby, referred to Edwards Pierrepont, esq., as sole referee, to take proofs of and ascertain the claim of the plaintiff or plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs and paid under protest to the defendants, and not barred by the statute of limitations, whenever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served in said several causes and now on file in said several causes.

The said referee shall proceed to determine and adjust the claims of the said several plaintiffs in accordance with the rules and decisions of this court in similar cases, so far as the same shall be found applicable to the said causes hereinabove named.

And it is further ordered that said referee state and report the amounts ascertained by him on said several charges and commissions separately, and the facts found by him in respect thereto and in respect to the protests touching the same.

That he give notice to the attorneys of the respective parties of the time and place of hearing therein, and that either party may, on the hearing before said referee, raise objections and exceptions, and the referee shall decide therein, and either party may bring such objections and exceptions to a hearing before the court after the report of such referee shall be filed, and for that purpose may require the referee to report the evidence or testimony taken in the case upon which the objection or exception arises in such manner as the court shall direct, and copies of the protests filed therein respectively.

That said referee shall report on such cases with all convenient dispatch, and on the coming in of such report and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict for the amount, as to the court shall seem meet.

And it is further ordered that the compensation of said referee shall be determined by the court, after the coming in of his said reports, at such amount as shall appear to such court to be just and proper.

A copy.

KENNETH G. WHITE, *Clerk.*

APRIL 22, 1871.

41.

OFFICE OF THE DISTRICT ATTORNEY OF THE U. S.,
FOR THE SOUTHERN DISTRICT OF NEW YORK,
New York, January 17, 1872.

SIR: I herewith inclose copy of an order of Judge Woodruff, filed April 19, 1872, referring to Edwards Pierrepont, esq., 133 cases pending in United States circuit court, to recover duties alleged to have been illegally exacted upon charges and commissions, wherein E. Delafield Smith, esq., appears as counsel for plaintiffs.

I inclose bills of particulars in a portion of these suits, to wit: Nos. 998, 1102, 1110, 1211, 1613, 1628, 1798, 1926, 1946, 1979, 2052, 2064, 2162, 2195, 2200, 2203, 2227, all old series.

I am, sir, your obedient servant,

NOAH DAVIS,
United States Attorney.

Hon. C. A. ARTHUR,
Collector of the Port.

United States circuit court, southern district of New York.

It is hereby stipulated and agreed that the order hereto annexed be entered by and with consent and direction of the court in each of the several above-entitled causes (135 in all), and that upon the entry of such order the said several causes stand referred to Edwards Pierrepont, esq., for the purposes and in the manner specified in said order.

E. DELAFIELD SMITH,
Attorney for the several Plaintiffs.
NOAH DAVIS,
Attorney for the Several Defendants.

On reading and filing the stipulation on behalf of the respective parties to the above-entitled actions, now pending in this court to recover duties alleged to have been illegally exacted upon charges and commissions, it appearing to the court that the assessment of the damages in each of the said several causes will require the examination of long accounts and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same:

Now, on motion of E. Delafield Smith, esq., of counsel for the said several plaintiffs, Mr. Noah Davis, counsel for said several defendants, appearing and consenting thereto,

It is ordered by the said court, now here, that the said several causes be, and they are hereby, referred to Edwards Pierrepont, esq., as sole referee, to take proof of and ascertain the claim of the plaintiff or plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs and paid under protest to defendants, and not barred by the statute of limitations, whenever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served in said several causes and now on file in said several causes. The said referee shall proceed to determine and adjust the claims of the said several plaintiffs in accordance with the rules and decisions of this court in similar cases, so far as the same shall be found applicable to the said several causes hereinabove named.

And it is further ordered that said referee state and report the amount ascertained by him on said several commissions and charges separately, and the facts found by him in respect thereto and in respect to the protests touching the same. That he give notice to the attorney of the respective parties of the time and place of hearing therein, and that either party may, on the hearing before said referee, raise objections and exceptions, and the referee shall decide thereon, and either party may bring such objections and exceptions to a hearing before the court after the report of such referee shall be filed, and for that purpose may require the referee to report the testimony or evidence taken in the case upon which the objection or exception arises in such manner as the court shall direct, and copies of the protest filed therein respectively; and all questions as to the legality or sufficiency of any protest may be raised for the consideration of the court at any time after the coming in of such report as well as on the hearing. The said referee shall report on such cases with all convenient dispatch, and on the coming of such report and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict as to the court shall seem meet.

And it is further ordered that the compensation of said referee shall be determined by the court, after the coming in of his said reports, at such amounts as shall appear to such court to be just and proper.

L. B. WOODRUFF,
Circuit Judge.

45.

United States circuit court, southern district of New York.

It is stipulated and agreed that the order hereto annexed be entered by and with the consent and direction of the court in each of the several above-entitled causes (fifteen in all), and that upon the entry of such

order the said several causes stand referred to Hon. Edwards Pierrepont, for the purpose and in the manner specified in said order.

Dated August 8, 1872.

ALMON W. GRISWOLD,
Attorney for the several Plaintiffs.
NOAH DAVIS,

United States Attorney, Attorney for the several Defendants.

On reading and filing the stipulation on behalf of the respective parties to the above-entitled actions, now pending in this court, to recover duties alleged to have been illegally exacted upon charges and commissions, it appearing to the court that the assessment of the damages in each of the said several causes will require the examination of long accounts and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same:

Now, on motion of Almon W. Griswold, esq., counsel for the said several plaintiffs, Noah Davis, esq., counsel for said several defendants, appearing and consenting thereto,

It is ordered by the said court now here, that the said several causes be, and they are hereby, referred to Edwards Pierrepont, esq., as sole referee, to take proof of and ascertain the claims of the plaintiff or plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs, and paid under protest to defendants, and not barred by the statute of limitations, wherever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served in said several causes, and now on file in said several causes. The said referee shall proceed to determine and adjust the claims of the said plaintiffs in accordance with the rules and decisions of the court in similar cases, so far as the same shall be found applicable to the said causes hereinbefore named.

And it is further ordered that said referee state and report the amount ascertained by him on said several commissions and charges separately, and the facts found by him in respect thereto, and in respect to the protest touching the same. That he give notice to the attorney of the respective parties of the time and place of hearing therein, and that either party may, on the hearing before said referee, raise objections and exceptions, and the referee shall decide thereon, and either party may bring such objections and exceptions to a hearing before the court after the report of such referee shall be filed, and for that purpose may require the referee to report the evidence or testimony taken in the case, upon which the objection or exception arises, in such manner as the court shall direct, and copies of the protests filed therein respectively. That said referee shall report on such cases with all convenient dispatch, and on the coming in of such report, and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict for the amount as to the court shall seem meet.

And it is further ordered that the compensation of said referee shall be determined by the court, after the coming in of his said reports, at such amount as shall appear to such court to be just and proper; and that a certificate of probable cause be given in each of the above-entitled causes.

Dated August 13, 1872.

SAMUEL BLATCHFORD.

KENNETH G. WHITE, *Clerk.*

Copy.

46.

A motion having come on to be heard before this court in the above entitled causes to open the judgments therein—

Now, on reading and filing notice of motion dated July 12, 1873, and affidavits annexed of Almon W. Griswold, John C. Darrow, and Augustus Heidenreich on part of the plaintiffs, and Almon W. Griswold having been heard for the motion on the part of the plaintiffs, and George Bliss esq., United States district attorney, in opposition thereto, and due deliberation had,

It is ordered that the judgments entered in the above-entitled causes, upon the verdicts therein, be vacated, and the orders of reference made therein revoked, and that the assessment of the plaintiffs' damages under the verdicts in said causes be referred to Edwards Pierrepont, esq., as sole referee.

And it is further ordered that the referee proceed to adjust *de novo* the plaintiff's damages under said verdicts in accordance therewith, and from the amounts found due, if any, he deduct the sums paid upon the judgment heretofore entered in each of said cases respectively, and that he report the balance, if any, found due the plaintiffs in each of said causes. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, and either party may on the hearing raise objections, and said referee shall decide thereon, and either party may file exceptions to such decision of the referee within two days after the filing of the referee's report, and bring them to a hearing before the court upon four days' notice.

Dated August 13, 1873.

SAML. BLATCHFORD.

KENNETH G. WHITE, *Clerk.*

By consent of counsel, it is further ordered that the fees of the referee hereinabove named shall be paid by the plaintiffs in said several causes, and shall in no case be taxed as costs against the defendants.

46 1-2.

Circuit court of the United States for the southern district of New York.

H. M. AVERY ET AL. *vs.* AUGUSTUS SCHELL.

WM. M. BLISS ET AL. *vs.* THE SAME.

R. P. BRUFF ET AL. *vs.* THE SAME.

D. W. CATLIN ET AL. *vs.* THE SAME.

JAMES DUNCAN *vs.* THE SAME.

E. GREEF ET AL. *vs.* THE SAME.

CHAS. ABERNATHY ET AL. *vs.* AUGUSTUS SCHELL.

H. J. BAKER ET AL. *vs.* THE SAME.

W. CARTER ET AL. *vs.* THE SAME.

THOS. DREW ET AL. *vs.* THE SAME.

WM. GRAYDON ET AL. *vs.* THE SAME.

J. C. HENDERSON ET AL. *vs.* THE SAME.

H. HENNEQUIN ET AL. *vs.* AUGUSTUS SCHELL.

H. B. CLAFLIN ET AL. *vs.* THE SAME.

- R. LAMB ET AL. *vs.* THE SAME.
 J. I. OSBORNE ET AL. *vs.* THE SAME.
 H. SCHAUDORF ET AL. *vs.* THE SAME.
 S. W. LEARS ET AL. *vs.* THE SAME.
 E. J. SHERMAN ET AL. *vs.* HEMAN J. REDFIELD.
 G. F. HEGE ET AL. *vs.* AUGUSTUS SCHELL.
 W. H. HERSHMAN ET AL. *vs.* THE SAME.
 A. NOEL ET AL. *vs.* THE SAME.
 G. W. PLATT ET AL. *vs.* THE SAME.
 W. H. SCOTT ET AL. *vs.* THE SAME.
 C. L. SHARPLESS ET AL. *vs.* THE SAME.
 E. S. SHERMAN ET AL. *vs.* THE SAME.
 F. SKINNER ET AL. *vs.* AUGUSTUS SCHELL.
 R. A. WITHAUS ET AL. *vs.* AUGUSTUS SCHELL.

On motion of Wm. M. Evarts, esq., of counsel for the respective plaintiffs in the above-entitled causes, George Bliss, esq., United States attorney, appearing for the several defendants and opposing,

It is ordered that the referee therein in adjusting any of the above cases shall not exclude from his report any item or items for the reason that said item or items were paid more than six years before the commencement of suit unless it shall appear that the statute of limitations was duly pleaded by the defendant in such case, and the referee is instructed to include such items in his reports and statements unless the statute has been pleaded, as aforesaid.

Dated June 8, 1874.

SAML. BLATCHFORD.

A copy.

KENNETH G. WHITE, *Clerk.*

47.

United States circuit court, southern district of New York.

It is stipulated and agreed that the order hereto annexed be entered by and with the consent and direction of the court, in each of the above-entitled causes (fifty-nine in all), and that upon the entry of such order the said several causes stand referred to John I. Davenport, esq., for the purposes and in the manner specified in such order.

Dated November 13, 1874.

ALMON W. GRISWOLD,

Attorney for Plaintiffs in each of said causes.

GEORGE BLISS,

Attorney for Defendant in each of said causes.

A copy.

KENNETH G. WHITE, *Clerk.*

On reading and filing the stipulations on behalf of the respective parties to the above-entitled actions, now pending in this court, to recover duties alleged to have been illegally exacted upon charges and commissions, it appearing to the court that the assessment of the dam-

ages in each of the said several causes will require the examination of long accounts, and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same,

Now, on motion of A. W. Griswold, of counsel for the said several plaintiffs, George Bliss, esq., counsel for said several defendants, appearing and not objecting thereto,

It is ordered by the said court now here that the said several causes be, and the same are hereby, referred to John I. Davenport, esq., as sole referee, to take proofs of and ascertain the claims of the plaintiff or plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs and paid under protest to defendants, and not barred by the statute of limitations, whenever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served, or to be served, in said several causes. The said referee shall proceed to determine and adjust the claims of the said several plaintiffs in accordance with the rules and decisions of this court in similar cases, so far as the same shall be found applicable to the said causes hereinabove named.

And it is further ordered that said referee state and report the amounts ascertained by him on said several commissions and charges separately, and the facts found by him in respect thereto and in respect to the protests touching the same. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, unless such notice shall be waived by said attorney, and that either party may on the hearing before said referee raise objections and exceptions, and the referee shall decide thereon, and either party may bring such objections and exceptions to a hearing before the court after the report of such referee shall be filed, and for that purpose may require the referee to report the evidence or testimony taken in the case upon which the exception or objection arises, in such manner as the court shall direct, and copies of the protest filed therein respectively. That said referee shall report on such cases with all convenient dispatch, and on the coming in of such report, and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict for the amount as to the court shall seem meet.

And it is further ordered that the compensation of said referee shall be determined by the court after the coming in of his said report at such amount as shall appear to such court to be just and proper.

Dated December 4, 1874.

SAMUEL BLATCHFORD.

48.

United States circuit court, southern district of New York.

It is stipulated and agreed that the order hereto annexed be entered by and with the consent and direction of the court in each of the above-entitled causes, and that upon the entry of such order the said several causes stand referred to John I. Davenport, esq., for the purpose and in the manner specified in said order.

Dated January 19, 1875.

E. DELAFIELD SMITH,

Attorney for said Plaintiffs in each of said Causes.

GEO. BLISS,

Attorney for Defendants in each of said Causes.

On reading and filing the stipulation on behalf of the respective parties to the above-entitled actions now pending in this court to recover duties alleged to have been illegally exacted upon charges and commissions, it appearing to the court that the assessment of the damages in each of the several causes will require the examinations of long accounts, and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same:

Now, on motion of E. Delafield Smith, esq., of counsel for the said several plaintiffs, George Bliss, esq., counsel for said several defendants, appearing and not objecting thereto,

It is ordered by the said court now here that the said several causes be, and the same are hereby, referred to John I. Davenport, esq., as sole referee, to take proofs of and ascertain the claims of the plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs, and paid under protest to defendants, and not barred by the statute of limitations, whenever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served, or to be served, in said several causes. The said referee shall proceed to determine and adjust the claims of the said several plaintiffs in accordance with the rules and decisions of this court in similar cases, so far as the same shall be found applicable to the said causes hereinabove named.

And it is further ordered that said referee state and report the amounts ascertained by him on said several commissions and charges separately, and the facts found by him in respect thereto, and in respect to the protests touching the same. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, unless such notice shall be waived by said attorneys, and that either party may, on the hearing before said referee, raise objections and exceptions, and the referee shall decide thereon, and either party may bring such objections and exceptions to a hearing before the court after the report of said referee shall be filed, and for that purpose may require the referee to report the evidence or testimony taken in the case upon which the objection or exception arises, in such manner as the court shall direct, and copies of the protests filed therein respectively. The said referee shall report on such cases with all convenient dispatch, and on the coming in of said report, and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict for the amount as to the court shall seem meet.

And it is further ordered that the compensation of said referee shall be determined by the court after the coming in of his said report at such amount as shall appear to such court to be just and proper.

SAMUEL BLATCHFORD.

49.

Upon the orders heretofore made herein referring these actions to Edwards Pierrepont, esq., and upon reading and filing the affidavit of George Bliss, esq., and the stipulation on behalf of the respective parties to the above-entitled actions, now pending in this court, to recover duties alleged to have been illegally exacted upon charges and commissions, it appearing to the court that the assessment of the damages in each of the several causes will require the examination of long accounts and of numerous invoices, entries, and other documents and papers, and the taking of the testimony of various witnesses touching the same:

Now, on motion of George Bliss, esq., counsel for the several defend-

ants, and Almon W. Griswold and E. Delafield Smith, of counsel for the said several plaintiffs, appearing and not objecting thereto,

It is ordered by the said court now here that the orders heretofore made, referring the said several causes to Edwards Pierrepont, esq., be, and they are hereby, vacated and set aside, and the said causes are hereby referred to John I. Davenport, esq., as sole referee, to take proofs of and ascertain the claims of the plaintiff or plaintiffs in each of the said several causes, with interest, for excess of duties upon such charges and commissions which may be found to have been illegally exacted from plaintiffs and paid under protest to defendants, and not barred by the statute of limitations, whenever the same has been pleaded, upon importations at the port of New York, specified in the several bills of particulars served, or to be served, in said several causes. The said referee shall proceed to determine and adjust the claims of the said several plaintiffs in accordance with the rules and decisions of this court in similar cases, so far as the same shall be found applicable to the said causes hereinabove named.

And it is further ordered that said referee state and report the amounts ascertained by him on said several commissions and charges separately, and the facts found by him in respect thereto and in respect to the protests touching the same. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, unless such notice shall be waived by said attorneys, and either party may on the hearing before said referee raise objections and exceptions, and the referee shall decide thereon, and either party may bring such objections and exceptions to a hearing before the court after the report of such referee shall be filed, and for that purpose may require the referee to report the evidence or testimony taken in the case upon which the objection or exception arises, in such manner as the court shall direct, and copies of the protests filed therein respectively. That said referee shall report on such cases with all convenient dispatch, and on the coming in of such report and the decision of such exceptions as may be taken thereto by either party, either party shall be at liberty to move for judgment or verdict for the amount as to the court may seem just.

And it is further ordered that the compensation of said referee shall be determined by the court after the coming in of his said reports at such amount as shall appear to such court to be just and proper.

Dated December 19, 1876.

SAML. BLATCHFORD.

United States circuit court.

F. BERLEY)
 vs.)
 AUGUSTUS SCHELL.)

And 104 cases against late collector of this port.

SOUTHERN DISTRICT OF NEW YORK, ss:

George Bliss, being sworn, says that these actions were heretofore referred to Hon. Edwards Pierrepont; that on the appointment of Mr. Pierrepont as Attorney-General, that gentlemen notified deponent that he could not further serve as such referee, and requested that the order referring the cases to him might be vacated and the same referred to some one else; that deponent promised to procure the making of such

an order, but that before he had time to carry out his promise the Secretary of the Treasury stopped all proceedings in this class of actions, by directing that the questions involved should be presented to the Supreme Court of the United States; that within a few weeks this direction has been revoked, and deponent has been directed to proceed with the disposition of this class of cases. To that end it is important that a new referee in these cases should be appointed.

GEORGE BLISS.

Sworn to before me this 15th December, 1876.

J. M. DENEL,
United States Commissioner District of New York.

51.

United States circuit court, southern district of New York.

C. GIGNOUX ET AL. *vs.* HERMAN J. REDFIELD.
 J. W. SCHULTEN ET AL. *vs.* HERMAN J. REDFIELD.
 WM. BRUNNER ET AL. *vs.* HERMAN J. REDFIELD.
 J. S. GOULD ET AL. *vs.* HERMAN J. REDFIELD.
 S. GUILLAUME ET AL. *vs.* HERMAN J. REDFIELD.
 E. B. STRANGE ET AL. *vs.* HERMAN J. REDFIELD.
 E. WARBURG ET AL. *vs.* HERMAN J. REDFIELD.
 O. ZOLLIKOFFER ET AL. *vs.* HERMAN J. REDFIELD.
 C. F. DAMBMAN ET AL. *vs.* HERMAN J. REDFIELD.
 T. PASSAVANT ET AL. *vs.* HERMAN J. REDFIELD.
 C. PAYEN ET AL. *vs.* HERMAN J. REDFIELD.
 JOHN LYZ ET AL. *vs.* HERMAN J. REDFIELD.
 H. LEWIS ET AL. *vs.* HERMAN J. REDFIELD.
 F. SCHUCHARDT ET AL. *vs.* HERMAN J. REDFIELD.
 M. MITCHELL ET AL. *vs.* HERMAN J. REDFIELD.
 A. LACHAISE ET AL. *vs.* HERMAN J. REDFIELD.
 J. W. SCHULTEN ET AL. *vs.* GREENE C. BRONSON.
 WM. LOESCHIGK ET AL. *vs.* GREENE C. BRONSON.
 F. A. SPIES ET AL. *vs.* GREENE C. BRONSON.
 L. GROSSMANN ET AL. *vs.* A. SCHELL.
 E. WARBURG ET AL. *vs.* A. SCHELL.
 C. PAYEN ET AL. *vs.* H. BARNEY.
 F. SCHUCHARDT ET AL. *vs.* A. SCHELL.

SIR: Please take notice that upon the annexed affidavits and copies of verdicts, a motion will be made before a judge of this court, on the 30th day of December, 1876, at eleven o'clock in the forenoon of that day, or as soon thereafter as counsel can be heard, that the judgments in the above-entitled causes be opened and the cases referred to a referee to ascertain and adjust the amounts due the plaintiff under the verdicts

in each of said cases respectively, and to report the facts so found by the referee to this court to be passed upon, and for such other and further relief as may be proper.

Dated December 27, 1876.

Yours, &c.,

ALMON W. GRISWOLD,
Plaintiffs' Attorney.

GEORGE BLISS, Esq.,
Defendants' Attorney.

United States circuit court, southern district of New York.

C. GIGNOUX ET AL. }
vs. }
H. J. REDFIELD. }

(Here follows other cases, as set out on first page of this motion.)

SOUTHERN DISTRICT OF NEW YORK, *ss* :

Almon W. Griswold, being duly sworn, says that the above-entitled actions were brought to recover excess of duties paid on charges and commissions; that they came on for trial, and verdicts were rendered for the plaintiffs, and judgment entered thereupon, in the years 1860 to 1866; and that copies of the verdicts rendered in said causes are hereto annexed. That the adjustments in all the cases but three appear to have been made by the collector of customs, or Samuel G. Ogden, jr., auditor, at the custom-house in this city, and the other three cases by the clerk of the court, to whom the cases were referred for that purpose. That these adjustments were made by said collector of customs and by said auditor and clerk of this court, and the reports based thereon were duly filed and judgments entered thereon, and subsequently paid and satisfied of record, as follows, to wit:

In the cases of—

C. GIGNOUX ET AL. *vs.* H. J. REDFIELD, on March 3, 1860.

J. W. SCHULTEN ET AL. *vs.* H. J. REDFIELD, on April 5, 1860.

WM. BRUNNER ET AL. *vs.* H. J. REDFIELD, on December 30, 1861.

J. S. GOURD ET AL. *vs.* H. J. REDFIELD, on June 22, 1860.

S. GUILLAUME ET AL. *vs.* H. J. REDFIELD, on May 15, 1861.

E. B. STRANGE ET AL. *vs.* H. J. REDFIELD, on February 13, 1864.

E. WARBURG ET AL. *vs.* H. J. REDFIELD, on October 6, 1860.

O. ZOLLIKOFFER ET AL. *vs.* H. J. REDFIELD, on January 9, 1860.

C. F. DAMBMANN ET AL. *vs.* H. J. REDFIELD, on November 17, 1863.

T. PASSAVANT ET AL. *vs.* H. J. REDFIELD, on April 30, 1861.

C. PAYEN ET AL. *vs.* H. J. REDFIELD, on November 24, 1860.

JOHN LYZ ET AL. *vs.* H. J. REDFIELD, on March 20, 1861.

HENRY LEWIS ET AL. *vs.* H. J. REDFIELD, on April 15, 1863.

F. SCHUCHARDT ET AL. *vs.* H. J. REDFIELD, on June 9, 1860.

M. MITCHELL ET AL. *vs.* H. J. REDFIELD, on February 13, 1864.

A. LACHAISE ET AL. *vs.* H. J. REDFIELD, on June 10, 1864.

J. W. SCHULTEN ET AL. *vs.* GREENE C. BRONSON, on March 21, 1860.

WM. LOESCHIGK ET AL. *vs.* GREENE C. BRONSON, on April 9, 1861.

F. A. SPIES ET AL. *vs.* GREENE C. BRONSON, on June 7, 1861.

L. GROSSMAN ET AL. *vs.* AUG. SCHELL, on February 7, 1866.

E. WARBURG ET AL. *vs.* AUG. SCHELL, on August 18, 1865.

CHAS. PAYEN ET AL. *vs.* H. BARNEY, on March 22, 1865.

F. SCHUCHARDT ET AL. *vs.* A. SCHELL, on January 10, 1865.

That early in 1864 deponent discovered that in the first 14 of the above-entitled actions errors had been committed and items omitted in the adjustments, by which the plaintiffs in each had recovered less than the amounts due them under the verdicts, and for the purpose of recovering the amounts thus erroneously omitted in such adjustments and judgments, new actions were commenced against the defendant, Redfield, on the 19th day of May, 1864. To these actions the defendant interposes the plea of the statute of limitations, which defense deponent is apprehensive will prevail, and thereby defeat the plaintiff's claim; that as to the remaining cases this deponent had no knowledge or suspicion that the adjustments were not made in accordance with the verdicts, or that items embraced in the bills of particulars had been omitted, until the recent adjustment of the cases of Charles Payen *et al. vs.* Aug. Schell, Louis Grossman *et al. vs.* Herman J. Redfield, and William Lowschigk *et al. vs.* H. J. Redfield, and certain other cases, when it was discovered that mistakes had been made in the adjustment of the case of Charles Payen *vs.* Barney and L. Grossmann *vs.* Schell, William Lowschigk *et al. vs.* G. C. Bronson, and other cases, the verdicts in which were similar to those in the cases hereinabove named. Upon readjusting the verdicts in these cases first above mentioned it became necessary to examine the entries of the plaintiffs made to other collectors, and that disclosed the fact that omissions and mistakes had been made in the adjustment of those cases also, by omitting items embraced in bills of particulars; and also because of their not having been adjusted according to the verdict, one having been adjusted upon the basis of Phillips's report only, without the modification of Treasury instructions of May 21, 1863, as provided in said verdicts, while as to the first 22 of said cases the adjustments were not made according to Phillips's report, as provided in the verdicts given in said cases, and items were omitted.

Deponent further says that, by reason of the mistakes in the adjustments, there is still due the plaintiffs in the above-entitled causes a portion of the money due them under said verdict for excess of duty paid on charges and commissions, and that such amounts cannot be ascertained without an examination of all the invoices and entries, and for that purpose the judgments should be opened and the cases sent to a referee to have the amounts of the plaintiff's damages in said cases readjusted according to the verdicts so rendered therein.

Deponent says that all the facts in said cases are precisely similar to those in the cases of J. W. Schulten *et al. vs.* Aug. Schell, Louis Grossman *vs.* H. J. Redfield, C. Payen *et al. vs.* Aug. Schell, and in which the judgments were opened by order of this court in the first case on June 20, 1871, and in the other cases on August 13, 1873, and the cases referred to a referee and readjusted according to the verdict therein.

ALMON W. GRISWOLD.

Sworn before me this 27th day of December, 1876.

CHAS. LEE CLARKE,
Notary Public, New York County.

SOUTHERN DISTRICT OF NEW YORK:

Augustus Heydenreich, being duly sworn, says the adjustments in 20 of the above-entitled cases were made at the custom-house under the direction of the collector of the customs, or the auditor of the customs, and in three cases by the clerk of this court or his deputy.

Upon investigation, deponent finds that the adjustments in the above-entitled cases were not made according to the verdicts, and also that items were omitted in said adjustments which were embraced in the bills of particulars, and should have been included therein, and by reason of these errors and omissions the plaintiffs in said several actions have not received the full amount of their respective claims.

Deponent says these errors in the adjustments may be accounted for from the fact that at the time these verdicts were in course of adjustment a very large number of other verdicts, some of which differed from the verdicts in these cases, were also in course of adjustment, and the clerks employed on the work may have mistaken the form of verdict.

A. HEYDENREICH.

Sworn before me this 27th day of December, 1876.

CHAS. LEE CLARKE,
Notary Public, New York County.

United States circuit court.

C. GIGNOUX ET AL. }
vs. }
HERMAN J. REDFIELD }

And 22 other causes.

SOUTHERN DISTRICT OF NEW YORK, ss:

Henry K. Murray, being duly sworn, says he is refund-clerk in the naval office, New York custom-house, and has been for near five years; that he has this day examined the entries, invoices, and papers in the case of William Lowschigk *et al. vs. G. C. Bronson*, which was adjusted under the verdict on charges and commissions, and paid in the year 1861. That out of the entries by 74 vessels and steamers specified in the plaintiff's bill of particulars served in the case, 30 entries which should have been included in such adjustment were omitted, and no part of the excess of duty paid by the plaintiffs on those entries was refunded in that case or has been since.

Deponent further says that he was not refund-clerk at the time said case was adjusted.

H. K. MURRAY.

Sworn before me this 20th day of January, 1877.

A. HEYDENREICH,
Notary Public, Richmond County, New York.

C. GIGNOUX ET AL. *vs.* H. J. REDFIELD.

J. W. SHULTEN ET AL. *vs.* SAME.

SAME *vs.* G. C. BRONSON.

On motion of Mr. Griswold, for plaintiffs, verdict for the plaintiffs, subject to adjustment by Samuel Ogden, jr., as referee, for amount, with interest, of the difference between duties levied and paid under protest on commissions at 2½ per cent. and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars in this cause, from Sweden, Denmark, Norway, France, except Paris,

Switzerland, Germany, Netherlands, Prussia, and the cities of Bremen, Hamburg, and Antwerp; and a like verdict for the plaintiffs for any excess of duties levied and paid under protest as specified in the bill of particulars upon charges over and above those set forth in Exhibit D, being the report of Isaac Phillips, appraiser, mentioned and referred to in his testimony, except where the invoice may show that a higher rate of charges was actually paid.

(Date of verdict January 26, 1860.)

FRED. SCHUCHARDT ET AL. *vs.* H. J. REDFIELD.

WILLIAM BRUNNER ET AL. *vs.* H. J. REDFIELD.

H. GOURD ET AL. *vs.* H. J. REDFIELD.

S. GUELLAUME ET AL. *vs.* H. J. REDFIELD.

E. B. STRANGE ET AL. *vs.* H. J. REDFIELD.

E. WARBURG ET AL. *vs.* H. J. REDFIELD.

O. ZOLLIKOFFER ET AL. *vs.* H. J. REDFIELD.

W. LOWSCHIGK ET AL. *vs.* G. C. BRONSON.

Verdict for the plaintiffs for amount, with interest, of the difference between duties levied and paid under protest on commissions at 2½ per cent. and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars in this case, from Sweden, Norway, Denmark, and the continent of Europe, except Paris; and a like verdict for the plaintiffs for excess of duties levied and paid under protest upon importations specified in the bill of particulars upon charges above those set forth in Exhibit , being the report of Isaac Phillips, appraiser, and referred to in his testimony, except where the invoice may show that a higher rate of charges has been actually paid, and that it be referred to the collector of customs at New York to determine the amount for which judgment shall be entered according to this verdict, and report the same to this court.

(Date of verdict April 23, 1860.)

United States circuit court, southern district of New York.

T. PASSARANT *vs.* H. J. REDFIELD.

CHAS. PAYEN ET AL. *vs.* H. J. REDFIELD.

JOHN SYZ ET AL. *vs.* H. J. REDFIELD.

C. F. DAMBMANN ET AL. *vs.* H. J. REDFIELD.

F. A. SPIES ET AL. *vs.* G. C. BRONSON.

Verdict for the plaintiffs, subject to the opinion of the court, for amount, with interest, of the difference between duties levied and paid under protest on commissions at 2½ per cent. and such duties if levied on commissions at 2 per cent. on all importations specified in the bill of particulars, from Sweden, Norway, and the continent of Europe (except Paris); and a like verdict for the plaintiffs for excess of duties levied and paid under protest upon importations specified in the bill of particulars upon charges above those set forth in Exhibit , being the report of Isaac Phillips, appraiser, and referred to in his testimony, except where the invoices show that a higher rate of charges has been actually paid, and that it be referred to the collector of customs at New York to determine the amount for which judgment shall be entered according to this verdict, and report the same to the clerk of the court.

(Date of verdict May 11, 1860.)

United States circuit court, southern district of New York.

HENRY LEWIS ET AL. *vs.* H. J. REDFIELD.

A. LACHAISE ET AL. *vs.* H. J. REDFIELD.

By consent of counsel, jury find a verdict for the plaintiffs for the amount, with interest, of the difference between duties paid under protest on commissions at $2\frac{1}{2}$ per cent., and such duties if levied on commissions at 2 per cent., on all importations specified in the bill of particulars from the continent of Europe (except Paris), and also for the difference between the duties on $2\frac{1}{2}$ per cent. commission, and such duties if levied on $1\frac{1}{2}$ per cent. commission, on importations from Great Britain, except Yorkshire, and a like verdict for excess of duty paid under protest on the importations from the continent of Europe specified in the bill of particulars upon charges above those set forth in the report of Isaac Phillips, appraiser, dated _____, the amount to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

(Date of verdict May 2, 1861.)

United States circuit court, southern district of New York.

F. SCHUCHARDT ET AL. }
 vs. }
 AUG. SCHELL ET AL. }

By consent of counsel, the jury find a verdict for the plaintiffs in each of the above-entitled cases for the amount, with interest, of the excess of duties paid under protest on more than 2 per cent. commissions for all importations specified in the bill of particulars in each case from the continent of Europe, except Paris, and on more than $1\frac{1}{2}$ per cent. commissions on importations from Great Britain; and a like verdict for the excess of duty paid under protest on the importations from the continent of Europe, specified in the bills of particulars in each case, upon charges above those set forth in the report of Isaac Phillips, appraiser, dated October 13, 1856, the amount in each case to be adjusted by the collector of customs at New York, and to be reported to the clerk of this court.

(Date verdict February 21, 1862.)

United States circuit court, southern district of New York.

LOUIS GROSSMAN, SURVIVING PARTNER, ETC., *vs.* A. SCHELL.

E. WARBURG ET AL. *vs.* A. SCHELL.

By consent of counsel, jury find a verdict for the plaintiffs in each of the above-entitled causes for the amount, with interest, of the excess of duties paid under protest on more than 2 per cent. commissions on all importations specified in the bill of particulars in each cause from the continent of Europe, except Paris, and on more than $1\frac{1}{2}$ per cent. commissions on importations from Great Britain; and a like verdict for the excess of duty paid under protest on the importations from the continent of Europe specified in the bill of particulars in each cause upon charges above those set forth in the reports of Isaac Phillip, appraiser, dated October 13, 1856, and of the several subsequent dates, the amount in each case to be adjusted by the clerk of this court or his deputy.

(Date of verdict April 10, 1863.)

United States circuit court, southern district of New York.

MAY 27, 1864.

CHARLES PAYEN ET AL. }
vs. }
 H. BARNES. }

Present, the Hon. Samuel Nelson, justice.

By consent of counsel, the jury find a verdict for the plaintiffs in the above cause for the amount, with interest, of the excess of duties paid under protest on more than 2 per cent. commissions on all importations specified in the bill of particulars in this cause, from the continent of Europe (except Paris), and no more than 1½ per centum commissions on importations from Great Britain; and a like verdict for the excess of duty paid under protest on the importations specified in the bill of particulars in this case, upon charges above those set forth in the reports of Isaac Philipps, appraiser, dated October 13, 1856, and of the several subsequent dates, as modified by the Treasury instructions dated May 21, 1863, the amount in this case to be adjusted by the clerk or his deputy, and that a certificate of probable cause be entered. In the event of this case involving the question of sufficiency of a prospective or continued protest, it is stipulated attorney may have the liberty to make a bill of exceptions and to take the question by appeal or writ of error to the Supreme Court, provided the amount involved admits of a review in the Supreme Court.

(Date of verdict May 27, 1864.)

Extract from minutes of court.

SATURDAY, January 27, 1877.

The court meets pursuant to adjournment, and is opened by proclamation.

Present, Judge Blatchford.

C. GIGNOUX ET AL. }
vs. }
 H. J. REDFIELD. }

And 22 other cases (the same as those specified in this motion.

A motion having come on to be heard before the court in the above-submitted causes, to open judgment therein:

Now, on reading and filing notice of motion, dated December 27, 1876, and affidavits annexed, of A. W. Griswold and A. Heydenrich on the part of the plaintiffs, and A. W. Griswold having been heard for the motion on the part of the plaintiffs, and George Bliss, esq., United States district attorney, in opposition thereto, and due deliberation being had, it is ordered that the judgments entered in the above-submitted causes upon the verdicts therein be vacated, and that the assessments of the plaintiffs' damages upon the verdicts in said causes be referred to John I. Davenport, esq., as sole referee.

And it is further ordered that the referee proceed to adjust *de novo* the plaintiffs' damage under said verdicts in accordance therewith, and from the amounts found due, if any, he deduct the sums paid upon the judgment heretofore entered in each of said cases respectively, and that he report the balance, if any, found due the plaintiffs in each of said cases. The referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, and either party may on the hearing raise

objections, and said referee shall decide thereon, and either party may file exceptions to such decision of the referee within two days after the filing of the referee's report, and bring them to a hearing before the court upon four days' notice.

SAML. BLATCHFORD.

United States circuit court, southern district of New York.

O. S. 354.—A. LACHAISE ET AL. *vs.* HERMAN J. REDFIELD.—Com. November, 1, 1859.

O. S. 1095.—L. GROSSMAN *vs.* AUGUSTUS SCHELL.—April, 1863.

O. S. 29.—J. W. SCHULTEN ET AL. *vs.* GREENE C. BRONSON.—September 2, 1858.

O. S. 294.—WM. LOESCHIGK ET AL. *vs.* THE SAME.—October 12, 1859.

O. S. 349.—E. B. STRANGE ET AL. *vs.* HERMAN J. REDFIELD.—Com. November 1, 1859.

O. S. 312.—O. ZOLLIKOFFER ET AL. *vs.* THE SAME.—November 1, 1859.

O. S. 545.—H. LEWIS ET AL. *vs.* THE SAME.—September 21, 1860.

A motion having come on to be heard before this court in the above-entitled causes to open the judgments therein :

Now, on reading and filing notice of motion, dated December 27, 1876, and affidavits annexed, of Almon W. Griswold and A. Heydenrich on the part of the plaintiffs, and Almon W. Griswold having been heard for the motion on the part of the plaintiffs, and George Bliss, esq., United States district attorney, in opposition thereto, and due deliberation being had :

It is ordered that the judgments entered in the above-entitled causes upon the verdict therein be vacated, and that the assessments of the plaintiffs' damages, under the verdicts in said causes, be referred to John I. Davenport, esq., as sole referee. And it is further ordered that the referee proceed to adjust *de novo* the plaintiffs' damages under said verdicts in accordance therewith, and from the amounts found due, if any, he deduct the sums paid upon the judgment heretofore entered in each of said cases respectively, and that he report the balance, if any found due the plaintiffs, in each of said causes. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, and either party may, on the hearing, raise objections, and said referee shall decide thereon, and either party may file exceptions to such decisions of the referee within two days after the filing of the referee's report, and bring them to a hearing before the court upon four days' notice.

(Dated January 26, 1877.)

SAML. BLATCHFORD.

The above is a copy of an order of reference made in each of the above-entitled causes on January 26, 1877.

JOHN I. DAVENPORT, *Clerk.*

52.

United States circuit court, southern district of New York.

PETER A. H. RENAULD ET AL. *vs.* HIRAM BARNEY.—O. S. 2018.

PETER A. H. RENAULD ET AL. *vs.* AUGUSTUS SCHELL.—O. S. 514.

PETER A. H. RENAULD ET AL. *vs.* HERMAN J. REDFIELD.—O. S. 566.

A motion having come on to be heard before this court in the above-entitled causes to open the judgments therein,

Now, on reading and filing notice of motion dated December 27, 1876,

and affidavits annexed, of Almon W. Griswold and A. Heydenreich, on the part of the plaintiffs, and on reading and filing notice of motion dated February 20, 1877, and affidavit annexed, of Almon W. Griswold, and Almon W. Griswold having been heard for the motion on the part of the plaintiff, and Stewart L. Woodford, esq., United States district attorney, in opposition thereto, and due deliberation had,

It is ordered that the judgments entered in the above-entitled causes upon the verdicts therein be vacated, and that the assessments of the plaintiffs' damages under the verdicts in said causes be referred to John I. Davenport, esq., as sole referee.

And it is further ordered that the referee proceed to adjust *de novo* the plaintiffs' damages under said verdicts in accordance therewith; and from the amounts found due, if any, he deduct the sums paid upon the judgments heretofore entered in each of said cases, respectively, and that he report the balance, if any, found due the plaintiffs in each of said causes.

The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, and either party may, on the hearing, raise objections, and said referee shall decide thereon; and either party may file exceptions to such decision of the referee within two days after the filing of the referee's report, and bring them to a hearing before the court upon four days' notice.

Dated March 7, 1877.

SAML. BLATCHFORD.

A copy.

JOHN I. DAVENPORT,
Clerk.

United States circuit court, southern district of New York.

PETER A. H. RENAULD ET AL. *vs.* HIRAM BARNEY.—O. S. 2018.

PETER A. H. RENAULD ET AL. *vs.* AUGUSTUS SCHELL.—O. S. 514.

PETER A. H. RENAULD ET AL. *vs.* HERMAN J. REDFIELD.—O. S. 556.

A motion having come on to be heard before this court in the above-entitled causes to open judgment therein,

Now, on reading and filing notice of motion dated December 27, 1876, and affidavits annexed, of Almon W. Griswold and A. Heydenreich, on the part of the plaintiffs, and on reading and filing notice of motion dated February 20, 1877, and affidavit annexed of Almon W. Griswold, and Almon W. Griswold having been heard for the motion on the part of the plaintiffs, and Stewart L. Woodford, esq., United States district attorney, in opposition thereto, and due deliberation had,

It is ordered that the judgments entered in the above-entitled causes upon the verdicts therein be vacated, and that the assessments of the plaintiffs' damages under the verdicts in said causes be referred to John I. Davenport, esquire, as sole referee.

And it is further ordered that the referee proceed to adjust *de novo* the plaintiffs' damages under said verdicts in accordance therewith, and from the amounts found due, if any, he deduct the sums paid upon the judgment heretofore entered, in each of said cases respectively, and that he report the balance if any, found due the plaintiffs in each of said causes. The said referee shall give notice to the attorneys of the respective parties of the time and place of hearing therein, and either party may on the hearing raise objections, and said referee shall decide thereon, and either party may file exceptions to such decision of the

referee, within two days after the filing of the referee's report, and bring them to a hearing before the court upon four days' notice.

Dated March 7, 1877.

SAML. BLATCHFORD.

A copy.

JOHN I. DAVENPORT, *Clerk.*

54.

James T. Griswold, in his affidavit verifying the list of Septimus Crook's importations, says that it was received by him at the custom-house on the 17th of March, 1856, and that it was his practice to immediately take such lists to the auditor, Mr. Ogden, for his indorsement, to have the entries and invoices brought to him from the record-room, and in pursuance thereof he sent such lists to the record-room.

Does such an indorsement by the auditor, Samuel G. Ogden, appear upon the court's list?

If this indorsement does not appear, there is no official recognition of the application, for it was clearly the duty of James T. Griswold, clerk, to bring the matter to the attention of the auditor, otherwise Almond W. Griswold could not avail himself of the rule of the Treasury Department, that where a claim for duties overpaid had been recognized as being a valid claim against the collector, an application had been made for its return, the statute ceased to run from the date of the application, as all subsequent time was taken by the government.

This date, 17th of March, 1856, is a remarkable one, from the fact that it is the date upon which A. W. Griswold alleges he filed lists in 64 other cases, in which suits were brought in the northern district against Herman J. Redfield, collector of customs from May, 1853, to July, 1857, to recover items barred by the statute of limitations, but which A. W. Griswold seeks to overcome by the convenient affidavits of James T. Griswold that lists were received by him at the custom-house on the 17th of March, 1856. A list of these 64 cases is appended, marked "A," and at a low estimate they will amount to \$320,000.

If Mr. Griswold succeeds in having his motion granted in the Crooks case, he will use it as a precedent in these 64 cases; consequently the interest of the government, in the motion pending before Judge Blatchford, may be estimated at nearly \$400,000.

The Crooks case, as well as these 64 cases, in all of which Mr. Griswold alleges he filed applications on the 17th of March, 1856, are unquestionably afterthoughts, for the following reasons, to wit:

At Boston, in May, 1855, Mr. Griswold, attorney for plaintiffs in the suit Warren *vs.* Peaslee, late collector of the port of Boston, obtained a decision, in the United States circuit court, that duties upon freight from Havre, &c., to Liverpool were illegal (2d Curtis, page 231). In pursuance of this decision, Mr. Griswold obtained from his clients lists of their importations upon which these illegal payments had been made, and applied to the collector at New York for the refunds paid under protests furnished by him in 1853, a copy of which protest will be found at page 234, 2d Curtis.

These lists are undoubtedly the ones relied upon in the sixty-four cases to recover items not contemplated at that time.

The custom-house records show that the refunds applied for at that time were made, and the claims were satisfied in pursuance of said lists, commencing in 1855, immediately after the Boston decision in May, 1855, and continuing through the years 1855, 1856, 1857, and 1858, as

appears by the annexed lists, marked "B," showing a portion of said refunds.

These suits, by A. W. Griswold, brought in this circuit, relative to questions of this character, were in 1859.

James T. Griswold was refunding-clerk at the custom-house from 1851 to 1866, when he was removed for suspicious intimacy with A. W. Griswold.

As the exactions for which these numerous lists were filed as alleged, March 17, 1856, ceased immediately after the decision of May, 1855, and as the refunds were made during 1855, 1856, 1857, and 1858, there can be no occasion for their further use.

The statement in the case of Crookes *vs.* Maxwell shows three items stricken out, as being barred by the statute of limitations.

Subsequently to these refunds without suits by the Treasury Department upon Havre and channel freight, in pursuance of the Boston decision of May, 1855, the Secretary of the Treasury, on the 30th of May, 1859, reduced the dutiable commission to 2 per cent. upon merchandise imported from the Continent of Europe (except Paris), which induced Mr. Griswold to bring suits that year (1859), and on the 16th of June, 1860, the Secretary of the Treasury also reduced the dutiable commission to 1½ per cent. upon merchandise imported from Great Britain; thus Mr. Griswold had merely to bring the Boston decision and the decision of the Treasury Department itself to the attention of the court to enable him to obtain verdicts upon questions which the Secretary of the Treasury was ready to refund without suit. These suits resulted in the following judgments being paid, obtained in behalf of the sixty-four importers for whom suits are now pending. (See annexed list, marked "C.")

These sixty-four suits are brought to obtain the benefit of decisions made years after the alleged date of filing the lists, 17th of March, 1856.

A.

The following are the titles of sixty-four suits brought by A. W. Griswold against Herman J. Redfield, late collector, &c., in the United States circuit court for the northern district of New York. (See printed list.)

That is all I can give you. The date of summons and amount sued for in each suit I cannot give you, for I have not got it. Messrs. Webster and Craig, the attorneys for Mr. Redfield, will be able to furnish you that information.

I remain yours, respectfully,

H. J. GLOWASKI.

B.

Sept.	27,	1855.	Benkard & Hutten.....	\$1, 717 30
Oct.	1,	1855.	Oelrich & Co.....	1, 788 30
May	10,	1856.	C. E. Habecht & Co.....	702 90
June	19,	1856.	Naylor & Co.....	1, 465 05
Aug.	29,	1856.	O. Oelrichs & Co.....	521 48
Nov.	13,	1856.	Naylor & Co.....	1, 212 95
Jan.	7,	1857.	Schwienrud & Co.....	669 75
Jan.	7,	1857.	J. Lyz & Co.....	326 10
Jan.	9,	1857.	Loeschigk & Co.....	3, 458 35
Feb.	4,	1857.	Andræ & Co.....	332 75
Feb.	4,	1857.	A. Iselin & Co.....	782 55

Feb. 9, 1857.	J. W. Schulten Hurd.....	\$1,230 00
Feb. 18, 1867.	Schniewind & Co.....	187 40
Feb. 19, 1857.	Lachaise & Fauche.....	582 15
March 1, 1857.	Fischer & Brett.....	373 05
March 12, 1857.	A. Iselin & Co.....	171 75
March 12, 1857.	Loeschigk & Co.....	
March 14, 1857.	Lachaise & Co.....	493 50
April 14, 1858.	H. Auffmudt & Co.....	363 95
April 14, 1858.	Goud, Freas & Co.....	264 90
April 13, 1858.	Spies, Christ & Jay.....	562 65
April 14, 1858.	L. & B. Curtis.....	308 65
May 4, 1858.	Guillaume, Fargo & Co.....	513 10
May 4, 1858.	Bowen, McNamee & Co.....	106 85
May 9, 1858.	Passavant & Co.....	963 90
May 20, 1858.	Blackburn & Brecking.....	96 00
June 13, 1858.	Lane, Lamson & Co.....	469 40
July 6, 1858.	Chas. Ahrenfeldt.....	293 70
June 29, 1858.	Lattimer, Large & Co.....	222 15
July 6, 1858.	Loeschigk & Co.....	1,574 40
July 6, 1858.	Souhard & Co.....	421 60
April 7, 1858.	Naylor & Co.....	122 85
April 7, 1858.	C. E. Habecht & Co.....	162 90
April 30, 1858.	W. Churchill, jr.....	22 40
July 6, 1857.	C. F. Dambman & Co.....	1,201 10
July 6, 1857.	Passavant & Co.....	430 40
Aug. 14, 1857.	W. L. Hallewell.....	78 55

EXHIBIT C.—Schedule of refunds in the charges and commissions cases in New York, from September 13, 1855, to February 5, 1877.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
Sept. 13, 1855	Piasant & Fassitt.....	\$106 50	Dec. 15, 1855	.....
Sept. 14, 1855	Benkard & Hutton.....	1,717 30	Sept. 27, 1855	.....
Sept. 17, 1855	Oelrichs & Co.....	1,718 30	Oct. 1, 1855	.....
Nov. 14, 1855	I. Zipcy.....	93 45	Feb. 19, 1856	.....
		3,635 55		
Mar. 12, 1856	Joseph Vaccari.....	1,210 58	Mar. 21, 1856	.....
Apr. 29, 1856	C. E. Habecht & Co.....	702 90	May 10, 1856	.....
May 23, 1856	Naylor & Co.....	1,465 05	June 19, 1856	.....
Feb. 27, 1856	J. Lehnair.....	5 15	July 12, 1856	.....
Aug. 8, 1856	Oelrich & Co.....	521 48	Aug. 28, 1856	.....
July 15, 1856	Rosengartin & Denis.....	3 80	Oct. 22, 1856	.....
Nov. 11, 1856	Naylor & Co.....	1,222 95	Dec. 11, 1856	.....
Dec. 15, 1856	Schniewind & Co.....	669 75	Jan. 7, 1857	.....
Dec. 19, 1856	Lyz, Irminger & Co.....	326 10	.....do.....	.....
Dec. 29, 1856	W. Loeschigk & Co.....	3,458 35	Jan. 10, 1857	.....
		9,586 11		
Jan. 17, 1857	Andrae & Co.....	332 75	Feb. 4, 1857	.....
	A. Iselin & Co.....	782 55	.....do.....	.....
Jan. 27, 1857	J. W. Shulten.....	1,230 00	Feb. 9, 1857	.....
Jan. 30, 1857	Schniewind & Co.....	187 40	Feb. 18, 1857	.....
Feb. 3, 1857	Lachaise & Fauche.....	582 15	Feb. 19, 1857	.....
Feb. 14, 1857	Fischer & Brendt.....	373 05	Mar. 1, 1857	.....
Feb. 24, 1857	A. Iselin & Co.....	171 75	Mar. 12, 1857	.....
	Loeschigk & Co.....	491 00	.....do.....	.....

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
Mar. 3, 1857	Lachaise & Fauche	\$493 50	Mar. 24, 1857	
Mar. 21, 1857	H. Auffmut & Co.	363 95	Apr. 14, 1857	
Mar. 24, 1857	Gourd Frères & Co	264 90	do	
Mar. 25, 1857	Spies, Christ & Jay	562 65	Apr. 13, 1857	
Apr. 10, 1857	Guillaume, Fargo & Co	513 10	May 4, 1857	
Apr. 18, 1857	Bowen & McNamee	106 85	do	
Apr. 25, 1857	Passavant & Co	963 90	May 9, 1857	
Apr. 23, 1857	Blackburn & Burking	96 00	May 20, 1857	
May 16, 1857	Lane, Lawson & Co	469 40	June 13, 1857	
May 15, 1857	Charles Ahrenfeldt	293 70	July 6, 1857	
May 18, 1857	Lattimer, Large & Co	222 15	June 29, 1857	
May 26, 1857	W. Loeschigk & Co	1, 574 40	July 6, 1857	
May 29, 1857	F. & H. Schuchardt	421 60	do	
	A. Thomas & Co	178 25	do	
June 22, 1857	C. F. Dambman & Co	1, 201 10	July 28, 1857	
	Passavant & Co	430 40	do	
July 10, 1857	M. L. Hallowell	78 55	Aug. 14, 1857	
Dec. 1, 1857	A. A. Low & Co	156 93	Dec. 17, 1857	
	Do	276 37	do	
	Do	1, 051 27	do	
		13, 869 62		
Feb. 3, 1858	Naylor & Co	122 85	Apr. 27, 1858	
Mar. 4, 1858	C. E. Habecht	162 90	do	
Mar. 22, 1858	Schuchardt & Co	1, 160 89	Apr. 2, 1858	
	Do	244 43	do	
	Do	246 26	do	
Mar. 30, 1858	William Churchill & Co	22 40	Apr. 30, 1858	
Apr. 13, 1858	Naylor & Co	252 90	May 12, 1858	
June 8, 1858	Do	566 69	July 16, 1858	
		2, 779 32		
Apr. 4, 1859	Hardt & Co	31 44	June 30, 1859	
May 6, 1859	Do	80 16	June 11, 1859	
June 22, 1859	Banendahl & Co	9 84	July 14, 1859	
Aug. 4, 1859	R. G. Fairchild	122 66	Sept. 2, 1859	
	Westray & Co	46 60	Aug. 30, 1859	
Dec. 21, 1859	Reise & Co	1, 701 90	Dec. 31, 1859	
		1, 992 60		
Jan. 6, 1860	Chase, Goodyear & Co	2, 369 74	Jan. 23, 1860	322
Feb. 9, 1860	C. Gignoux & Co	653 28	Feb. 24, 1860	36
Feb. 24, 1860	Do	3, 871 30	Mar. 3, 1860	42
Mar. 6, 1860	J. W. Schulten & Co	864 59	Mar. 21, 1860	29
Mar. 8, 1860	Munsell & Co	1, 220 43	Mar. 31, 1860	
Mar. 22, 1860	J. W. Schulten & Co	4, 266 33	Apr. 5, 1860	46
May 26, 1860	F. & H. Schuchardt	858 60	June 8, 1860	345
	Boody, Ross & Co	1, 089 73	do	24
	Toledo and Wabash Railroad	1, 963 58	do	25
June 6, 1860	Gourd, Frères & Co	4, 053 39	June 23, 1860	295
July 2, 1860	W. Loeschigk & Co	11, 008 54	July 31, 1860	367
July 9, 1860	Christ, Jay & Hess	2, 193 72	July 23, 1860	51
Aug. 4, 1860	W. Loeschigk & Co	2, 806 12	Aug. 18, 1860	442
Aug. 9, 1860	Christ, Jay & Hess	1, 120 05	do	200
Aug. 31, 1860	Spies, Christ & Jay	5, 285 64	Sept. 21, 1860	
Sept. 27, 1860	E. Warburg & Co	2, 252 06	Oct. 6, 1860	361
Oct. 16, 1860	C. F. Dambman & Co	658 79	Oct. 29, 1860	443
	V. Baesalen	1, 682 89	do	44
Nov. 15, 1860	C. Payen & Co	2, 320 16	Nov. 24, 1860	359
Nov. 22, 1860	Ira Bliss	1, 985 90	Jan. 9, 1861	536
	Ira Bliss & Co	244 86	do	539
Dec. 11, 1860	Zollikoffer & Co	1, 712 05	do	312
		54, 481 75		
Jan. 16, 1861	R. Irvin & Co	1, 951 10	Jan. 16, 1861	538
Jan. 31, 1861	A. B. Thiriott	2, 140 77	Feb. 19, 1861	554
Feb. 14, 1861	Borsdorff & Winter	1, 774 94	Feb. 25, 1861	366
Feb. 26, 1861	C. Gignoux & Co	900 01	Mar. 13, 1861	430
Mar. 11, 1861	John Syz	2, 146 08	Mar. 20, 1861	368
Mar. 19, 1861	E. M. Davies & Co	880 24	Apr. 6, 1861	48

ESTIMATES FOR PAYMENT OF CLAIMS.

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EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorneys' docket number.
Mar. 20, 1861	W. Loeschig & Co	\$2,288 68	Apr. 6, 1861	294
Apr. 6, 1861	C. G. Clark & Co	6,043 97	Apr. 24, 1861	197
	T. Passavant et al	2,905 88	Apr. 30, 1861	363
Apr. 20, 1861	Guillaume, F., & Co	1,707 58	May 15, 1861	357
May 13, 1861	Ira Bliss	185 08	June 7, 1861	608
May 17, 1861	H. Gourd et al	488 54	do	293
May 18, 1861	F. A. Spies et al	1,031 59	do	291
	Do	597 05	do	360
July 1, 1861	W. W. Gilbert	182 23	July 17, 1861	474
	Schnabel Bros	58 80	Sept. 2, 1861	.....
	Graydon Swaerurch & Co	183 29	do .....	.....
July 15, 1861	C. A. Davis et al	21,086 72	Aug. 22, 1861	485
June 26, 1861	I. W. Schmidt & Co	81 33	Oct. 16, 1861	.....
Aug. 6, 1861	E. A. Oelrick & Co. (see verdict of July 16, 1861, } page 6, Exhibit A.)	691 43	Aug. 23, 1861	.....
	W. W. Gilbert et al	227 44	do .....	.....
Aug. 23, 1861	John C. Brown	15,355 35	Sept. 6, 1861	473
Sept. 4, 1861	Do	873 89	Sept. 23, 1861	70
	Do	240 12	do	69
Sept. 10, 1861	Mitchell & Pott	4,312 16	Oct. 10, 1861	555
Sept. 20, 1861	Do	2,477 32	Oct. 19, 1861	.....
Sept. 28, 1861	J. C. Brown & Co	1,600 55	do	68
	Joseph Fischer & Co	4,556 52	Oct. 21, 1861	No suit.
Nov. 9, 1861	B. Andrae & Co	2,882 24	Nov. 29, 1861	547
Nov. 16, 1861	J. B. Wellington & Co	1,771 75	Dec. 9, 1861	45
Nov. 21, 1861	J. A. Fischer & Co	32 94	May 23, 1862	.....
Dec. 13, 1861	W. Brunner & Co	4,362 83	Dec. 30, 1861	310
Dec. 19, 1861	H. Moulin	316 80	May 26, 1862	.....
Nov. 26, 1861	Sampson & Baldwin	1,085 16	Mar. 24, 1862	.....
		87,420 38		
Jan. 17, 1862	F. Girnbernat et al	2,216 58	Jan. 31, 1862	418
Jan. 25, 1862	B. Babcock et al	2,740 51	Apr. 16, 1862	292
Jan. 30, 1862	Faushave, M & T	6,765 78	do .....	.....
Feb. 21, 1862	H. E. Gillelan	1,062 12	Mar. 31, 1862	526
Mar. 3, 1862	Vose, Livingstone & Co	770 70	Sept. 5, 1862	.....
Apr. 5, 1862	George Ashton & Co	3,939 48	Apr. 21, 1862	423
Apr. 14, 1862	J. Bowman & Co	2,739 06	Apr. 26, 1862	839
Apr. 17, 1862	Keneys & Sampson	84 76	July 3, 1862	.....
Apr. 23, 1862	R. Irvin & Co	2,183 86	May 3, 1862	561
Apr. 25, 1862	B. Babcock & Co	920 65	May 10, 1862	680
Apr. 30, 1862	do	850 54	do	681
May 24, 1862	B. Babcock	531 56	July 1, 1862	714
June 10, 1862	R. Irvin	273 84	July 19, 1862	.....
June 11, 1862	Des Arts & Henson	184 13	Oct. 23, 1862	.....
July 19, 1862	Benkard & Hutton	2,321 22	Aug. 18, 1862	732
	Do	1,054 72	do	744
July 30, 1862	F. Butterfield et al	3,392 87	Sept. 1, 1862	711
Aug. 9, 1862	C. J. Stedman	560 24	Sept. 2, 1862	688
Aug. 22, 1862	The Cleveland and Pittsburgh Railroad	4,848 97	Sept. 23, 1862	682
Sept. 30, 1862	S. Crooks	5,001 38	Oct. 21, 1862	488
Oct. 23, 1862	L. S. Haskell et al	270 70	Nov. 21, 1862	678
	L. S. Haskell et al	473 25	do	673
Oct. 17, 1862	F. Butterfield	4,036 62	Nov. 19, 1862	710
		47,223 54		
Jan. 7, 1863	James Tinker	4,910 86	Jan. 29, 1863	885
	Do	1,212 42	do	883
Jan. 10, 1863	F. Butterfield	7,143 17	Feb. 11, 1863	717
	J. Cameron	671 70	Jan. 30, 1863	727
Jan. 13, 1863	J. Bowman	5,150 19	Feb. 13, 1863	849
	Do	6,541 30	do	832
Jan. 14, 1863	F. R. Fowler	199 74	Feb. 4, 1863	672
Jan. 21, 1863	Do	867 33	do	676
Feb. 16, 1863	J. Bowman, J. B. Johnston & Co	6,875 12	Mar. 11, 1863	851
Feb. 19, 1863	Clafin, M. & Co	5,502 52	Mar. 13, 1863	733
Feb. 27, 1863	P. Chateaux, jr.	1,363 14	Mar. 20, 1863	768
Mar. 6, 1863	R. A. & G. H. Withaus	944 74	do	738
Mar. 9, 1863	C. Angrave	1,017 09	Apr. 1, 1863	724
	Morton & Grinnel	3,943 43	Mar. 28, 1863	762
	Clapp, Kent & B.	1,793 48	do	730
	C. Angrave	980 96	Apr. 11, 1863	725
Mar. 13, 1863	Butt, Black & Guild	1,494 74	Apr. 2, 1863	728

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
Mar. 14, 1863	Naylor & Co., W. L. King..... Redfield.	\$1,857 37	Mar. 31, 1863	47
Mar. 16, 1863	P. Chateaux, jr..... do.	15,363 60	July 31, 1863	476
Mar. 17, 1863	S. Crookes..... do.	6,132 37	Apr. 17, 1863	480
Mar. 25, 1863	Lewis Bros..... do.	2,964 48	Apr. 15, 1863	545
Apr. 2, 1863	Spies, Christ & Jay..... Schell.	613 62	do	670
Apr. 3, 1863	Charles Rhind..... Redfield.	564 21	Apr. 20, 1863	837
	Butt, Black & Guild..... Schell.	2,783 25	do	751
Apr. 4, 1863	Christ, Jay & Hess..... do.	1,524 35	do	252
	H. B. Clafin..... do.	5,964 98	May 1, 1863	745
Apr. 8, 1863	L. O. Wilson & Co..... Redfield.	2,223 64	do	758
Apr. 22, 1863	Sturgis, Shaw & Co..... do.	5,645 84	July 31, 1863	764
Apr. 25, 1863	Raymond & Fullerton..... Maxwell.	21,815 96	May 7, 1863	487
	Sturgis, Shaw & Co..... Schell.	5,058 32	Aug. 14, 1863	825
Apr. 27, 1863	J. B. Johnston & Co..... Barney.	1,090 88	May 28, 1863	948
	A. Gibon..... Redfield.	4,372 80	Aug. 22, 1863	766
May 5, 1863	Clark & Jessup..... Bronson.	14,907 35	June 10, 1863	884
	P. Chateaux, jr., & Co..... do.	6,067 62	do	557
	Charles J. Steadman..... do.	1,072 26	do	838
May 5, 1863	Raymond & Fullerton..... Redfield.	7,843 66	do	559
	S. Crookes..... Bronson.	7,486 04	June 10, 1863	482
	Raymond & Fullerton..... do.	8,700 08	do	560
May 18, 1863	A. Iselin..... Redfield.	1,685 98	July 31, 1863	513
May 22, 1863	Charles Vye & Co..... Schell.	6,237 47	July 24, 1863	671
June 9, 1863	Thomas Slocumb..... Redfield.	3,159 72	Aug. 22, 1863	797
	Theo. Dehon..... Schell.	906 72	July 11, 1863	592
	Do..... Redfield.	1,760 77	do	798
June 10, 1863	T. Slocum & Co., Stowell..... Schell.	4,528 51	Aug. 29, 1863	567
June 16, 1863	M. H. Cashman..... Redfield.	1,499 57	Aug. 26, 1863	729
July 3, 1863	W. Brandt & Co..... do.	4,746 09	Aug. 29, 1863	1030
June 14, 1863	L. P. Morton..... Schell.	641 57	Aug. 21, 1863	743
July 24, 1863	W. Brandt & Co..... do.	3,274 80	Aug. 22, 1863	516
	W. M. Cashman..... do.	938 32	do	612
July 28, 1863	E. H. Jacot..... Redfield.	1,236 24	Aug. 25, 1863	510
Sept. 2, 1863	V. Barsalon..... Schell.	2,250 06	Jan. 11, 1864	1034
Sept. 15, 1863	L. P. Morton..... do.	3,946 54	Oct. 12, 1863	514
Oct. 10, 1863	P. A. H. Renaud et al..... do.	10,890 56	Dec. 5, 1863	893
Oct. 16, 1863	Henry Meyer et al..... do.	382 04	Nov. 6, 1863	529
Oct. 17, 1863	C. Payen et al..... do.	901 17	Nov. 17, 1863	898
Oct. 26, 1863	Auffmordt et al., G. Hersenberg..... do.	510 58	Dec. 5, 1863	532
	Passavant et al..... do.	1,299 55	Jan. 30, 1864	517
Nov. 5, 1863	Baumdahl et al..... do.	2,723 43	Nov. 28, 1863	789
	Johu Syz et al..... do.	1,116 16	Nov. 30, 1863	1408
Nov. 10, 1863	M. Maas..... Redfield.	392 93	Dec. 9, 1863	827
Nov. 12, 1863	E. H. Jacot..... Schell.	173 44	Nov. 10, 1863	1065
Nov. 13, 1863	H. Scherndorff..... do.	549 40	Jan. 11, 1864	906
Dec. 18, 1863	Sohulten & Hurd..... do.	1,404 37	Feb. 5, 1864	526
	M. Maas..... do.	528 54	Feb. 9, 1864	531
	H. E. Gillelan..... do.	2,776 55	do	
	S. Guillaume..... do.	2,092 42	do	
		237,146 11		
Jan. 18, 1864	W. Watson..... Redfield.	5,703 27	Feb. 22, 1864	734
Jan. 19, 1864	M. Mitchell..... do.	567 42	Feb. 13, 1864	653
	A. Iselin et al..... Schell.	1,933 98	do	353
	E. B. Strange et al..... Redfield.	379 79	Feb. 18, 1864	748
Jan. 27, 1864	W. Watson et al..... Schell.	6,303 53	Feb. 3, 1864	861
	E. B. Strange..... Redfield.	272 49	Apr. 7, 1864	566
Feb. 22, 1864	G. H. Stewart et al..... do.	910 34	Mar. 16, 1864	881
	P. A. H. Renaud..... do.	10,682 95	Apr. 7, 1864	1234
Mar. 4, 1864	Geo. A. Stewart et al..... Schell.	2,331 49	Apr. 11, 1864	930
	J. A. Henderson..... do.	1,577 29	Apr. 21, 1864	484
Mar. 9, 1864	G. F. Heye..... Redfield.	462 99	Apr. 21, 1864	746
Mar. 19, 1864	J. H. Massett..... Maxwell.	11,742 92	June 2, 1864	719
Mar. 31, 1864	Wellington Clapp et al..... Schell.	605 76	June 10, 1864	850
Apr. 12, 1864	G. G. Sampson..... do.	8,401 77	do	863
Apr. 19, 1864	G. D. Parish..... do.	1,932 88	May 28, 1864	1381
	Do..... Redfield.	165 82	June 10, 1864	791
	V. Thinton..... Schell.	2,145 14	do	760
Apr. 25, 1864	Warren Carter et al..... Redfield.	652 75	do	354
Apr. 29, 1864	J. Goodband..... do.	638 42	June 7, 1864	929
May 16, 1864	A. Lechaise et al..... do.	8,124 86	June 18, 1864	816
May 26, 1864	J. H. Hardt et al..... do.	1,401 20	do	
	Thomas Fielding et al..... do.	359 54	do	

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
July 8, 1864	F. Vietor et al..... Redfield..	\$1,041 63	Aug. 4, 1864	927
	H. Strusser et al..... Schell..	2,422 73	Aug. 5, 1864	942
	W. Lattimer et al..... Redfield..	8,687 25	Aug. 15, 1864	364
	Thomas Fielding et al..... Schell..	491 36	Aug. 1, 1864	901
	E. Robins..... Redfield..	389 79	Aug. 1, 1864	763
	J. B. Hall..... do.....	223 61	Aug. 1, 1864	803
July 9, 1864	J. Lord..... Schell..	1,079 59	Aug. 15, 1864	946
	J. Houldsworth et al..... do.....	1,172 31	Aug. 12, 1864	750
	J. B. Hall et al..... do.....	704 16	do.....	898
July 29, 1864	C. F. Dambmann..... Redfield..	6,911 15	Nov. 17, 1864	348
Aug. 28, 1864	W. M. Bliss..... do.....	2,213 18	Sept. 14, 1864	808
	G. B. Reise et al..... Schell..	906 66	do.....	899
Sept. 3, 1864	R. Nicol..... do.....	1,023 47	Sept. 22, 1864	752
	W. M. Gawtry..... do.....	813 85	do.....	918
Oct. 6, 1864	C. G. Bour et al..... Redfield..	5,025 51	Nov. 14, 1864	356
Oct. 8, 1864	F. Butterfield et al..... Schell..	1,982 33	Oct. 28, 1864	718
	G. B. Reise et al..... Redfield..	346 55	Oct. 21, 1864	904
	Platt & Bro..... do.....	214 07	Oct. 21, 1864	795
	Robert Nicol..... do.....	396 65	Oct. 21, 1864	731
Oct. 11, 1864	H. Mounh..... Schell..	1,045 53	Oct. 28, 1864	1617
Oct. 24, 1864	C. Dord et al..... do.....	5,762 05	Dec. 1, 1864	1236
Nov. 7, 1864	H. G. Ely et al..... Redfield..	561 45	Nov. 25, 1864	794
Nov. 10, 1864	S. Crookes..... do.....	1,289 23	Dec. 21, 1864	1378
Nov. 25, 1864	F. Skinner..... do.....	2,146 41	Dec. 30, 1864	766
Dec. 3, 1864	W. Loeschigk et al..... Schell..	2,249 76	Dec. 24, 1864	2455
	C. Gignoux et al..... do.....	1,919 60	Jan. 4, 1865	2028
	Do..... Barney..	730 02	do.....	2250
	V. Fanche..... Schell..	3,777 79	Dec. 24, 1864	2025
	C. Payen et al..... do.....	2,342 71	Dec. 23, 1864	2033
	A. Lachaise et al..... Bronson..	2,230 47	Dec. 29, 1864	290
Dec. 8, 1864	H. G. Ely et al..... Redfield..	165 28	Dec. 20, 1864	793
	F. Schuchardt et al..... Schell..	1,580 68	Jan. 10, 1865	528
	C. Dord et al..... Redfield..	6,504 37	Dec. 30, 1864	356
Dec. 9, 1864	W. Loeschigk et al..... Schell..	2,252 49	do.....	2032
Dec. 20, 1864	A. Iselin et al..... Barney..	750 80	Jan. 6, 1865	792
	W. Lattimer et al..... Schell..	10,563 53	Jan. 4, 1865	511
Dec. 29, 1864	D. M. Mellis et al..... Redfield..	4,766 52	Jan. 13, 1865	821
	C. F. Dambman..... Schell..	2,479 94	Jan. 16, 1865	1262
	F. Hoose..... Redfield..	930 15	Jan. 13, 1865	544
		157,391 23		
Jan. 10, 1865	W. Loeschigk et al..... Barney..	1,842 96	Feb. 15, 1865	2256
	C. F. Dambman..... do.....	1,081 82	Jan. 30, 1865	2249
	M. Maas..... Schell..	314 21	do.....	57
	J. M. Beebe et al..... Redfield..	415 33	Jan. 28, 1865	856
	Do..... Schell..	435 74	do.....	878
Jan. 20, 1865	H. J. Baker & Bro..... Redfield..	567 66	Feb. 4, 1865	933
	J. J. Osborn..... do.....	964 09	do.....	765
Jan. 21, 1865	Thomas Monroe et al..... do.....	751 29	do.....	790
Jan. 31, 1865	Loeschigk et al..... Schell..	1,954 59	Feb. 13, 1865	2615
	William Weise..... Redfield..	134 53	Feb. 11, 1865	864
	Do..... Schell..	216 26	do.....	879
	J. A. Fischer et al..... Redfield..	3,623 37	Feb. 16, 1865	556
Feb. 15, 1865	E. Kaup et al..... do.....	3,849 48	Mar. 21, 1865	543
Feb. 25, 1865	H. A. Smythe et al..... Schell..	1,716 00	Mar. 14, 1865	800
Mar. 7, 1865	C. Payen et al..... Barney..	707 75	Mar. 21, 1865	2261
	E. Douglass et al..... Redfield..	126 52	Mar. 23, 1865	895
	E. Armstrong et al..... do.....	193 66	do.....	802
	Do..... Schell..	1,058 90	do.....	902
	W. H. Scott et al..... Redfield..	136 78	do.....	867
	Do..... do.....	421 62	do.....	868
	H. P. Murray et al..... do.....	35 03	do.....	865
	Do..... Schell..	128 94	do.....	900
	I. Badnall et al..... Redfield..	280 94	do.....	804
	Do..... Schell..	214 61	do.....	897
Mar. 13, 1865	L. & B. Curtis et al..... Barney..	1,654 51	Apr. 7, 1865	815
	W. Brunner..... Schell..	3,557 72	Apr. 8, 1865	524
	V. Thun et al..... Redfield..	2,395 19	May 1, 1865	1375
	C. F. Van Blankknstyn et al..... do.....	708 94	Apr. 7, 1865	314
	W. Lattimer et al..... Barney..	2,240 73	Apr. 8, 1865	2257
Mar. 17, 1865	F. Hemsly et al..... Redfield..	1,165 73	Apr. 7, 1865	787
	R. A. Withaus et al..... Schell..	4,117 11	Apr. 10, 1865	877
Mar. 22, 1865	J. C. Henderson..... Redfield..	1,137 16	do.....	796

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorneys' docket number.
Mar. 24, 1865	John Hope et al. Redfield.	\$229 51	Apr. 10, 1865	809
Mar. 31, 1865	John Hughes do.	647 05	Apr. 18, 1865	805
Apr. 1, 1865	C. P. Cochrane et al. do.	13,846 11	Apr. 17, 1865	313
Apr. 11, 1865	T. N. Dall et al. Schell.	1,618 43	May 1, 1865	1036
	H. M. Avery et al. Redfield	435 21	do	817
	S. D. Mills et al. do.	240 21	do	871
	L. Sampson et al. do.	246 40	do	819
	S. L. Bush et al. do.	489 60	do	761
	L. D. Senat et al. do.	357 68	do	857
	Do do.	350 06	do	858
Apr. 26, 1865	Do Schell.	1,018 00	May 12, 1865	882
	J. M. Davis do.	1,611 27	do	533
	H. Lewis et al. do.	2,381 47	do	749
May 2, 1865	R. A. Withaus et al. Redfield.	4,088 69	May 16, 1865	362
	J. B. Wellington et al. Schell.	1,329 77	May 22, 1865	515
May 3, 1865	T. W. Evans et al. Redfield.	330 70	May 18, 1865	862
	Do Schell.	793 13	May 20, 1865	905
	Union Adams Redfield.	28 19	do	824
	C. Cleveland et al. do.	2 48	do	820
	A. Henry do.	8 53	do	869
May 8, 1865	J. M. Davis do.	1,005 44	do	358
May 27, 1865	Thomas Drew et al. do.	992 46	June 14, 1865	870
	W. I. Hartman et al. do.	864 21	do	818
	W. Graydon et al. Schell.	32 44	do	886
	J. Seligman et al. do.	11,856 95	June 20, 1865	753
June 5, 1865	R. A. Schnabel et al. do.	2,261 08	June 26, 1865	826
June 6, 1865	C. R. Rechnagel et al. Redfield.	2,334 21	July 5, 1865	935
June 23, 1865	Thomas N. Dale et al. do.	3,179 71	July 12, 1865	347
July 21, 1865	W. M. Richards et al. do.	2,324 65	Aug. 3, 1865	931
	L. Curtis et al. Schell.	4,329 13	Aug. 22, 1865	2021
	C. E. Borsdorff et al. do.	1,439 33	Aug. 18, 1865	2020
July 31, 1865	E. Warburg do.	1,232 85	do	887
	R. Fischer & Co. do.	2,041 39	do	908
Aug. 4, 1865	F. H. Reiner et al. Redfield.	2,461 62	Sept. 18, 1865	352
	D. Lane et al. Schell.	2,250 28	do	2031
	J. Cochrane et al. do.	8,345 99	do	2023
	A. Iselin et al. Redfield.	237 24	do	1029
	F. Butterfield et al. do.	439 87	Sept. 22, 1865	1594
Aug. 5, 1865	F. Cottenett et al. do.	2,758 84	Sept. 23, 1865	1123
Aug. 22, 1865	A. Dennison et al. Schell.	1,384 05	do	916
	W. Moser Redfield.	38 40	Sept. 22, 1865	1055
	L. O. Wilson et al. do.	276 39	do	1782
	R. Schnabel et al. do.	29 35	do	1577
Aug. 31, 1865	James Isler et al. do.	1,033 16	Sept. 27, 1865	540
	Do Schell.	574 02	Sept. 25, 1865	549
	T. Cochrane et al. Barney.	516 63	do	2245
Sept. 6, 1865	J. A. Fischer et al. Schell.	1,361 43	Oct. 5, 1865	888
	J. Seligman et al. Barney.	1,258 85	do	2263
Sept. 12, 1865	A. Moller et al. Schell.	295 73	Sept. 30, 1865	917
Sept. 15, 1865	B. Andrae et al. do.	904 44	Oct. 5, 1865	525
	C. W. Moore et al. Redfield.	1,932 17	Oct. 2, 1865	1016
Sept. 21, 1865	E. B. Strange et al. Barney.	3,068 97	Oct. 21, 1865	2262
	F. Rusch et al. Schell.	3,444 20	Oct. 27, 1865	890
Sept. 23, 1865	W. Crow et al. Redfield.	26 48	Oct. 23, 1865	1048
Sept. 28, 1865	W. C. Allen et al. do.	2,160 82	do	1132
Oct. 3, 1865	J. Rouenthal et al. do.	2,345 03	Oct. 27, 1865	355
	D. Lane et al. Barney.	593 35	Oct. 21, 1865	2258
Oct. 9, 1865	H. J. Fairchild Redfield.	730 33	Oct. 27, 1865	1539
Oct. 20, 1865	John Syz Barney.	226 04	Nov. 23, 1865	2264
	J. Benkard et al. Redfield.	4,147 73	Nov. 6, 1865	811
Oct. 27, 1865	T. Passavant et al. Barney.	917 94	Nov. 8, 1865	2260
Nov. 11, 1865	S. Guillaume et al. Schell.	2,488 60	Nov. 28, 1865	2021
	J. Seligman et al. Redfield.	6,077 69	Dec. 4, 1865	1402
	A. Iselin et al. Schell.	2,332 35	Dec. 6, 1865	2030
Nov. 11, 1865	D. V. Freeman Schell.	307 65	Nov. 28, 1865	1093
	E. A. Oelrichs et al. do.	312 22	do	530
	Same Redfield.	302 46	do	327
	H. de Gow et al. Schell.	1,438 37	do	2024
Nov. 18, 1865	George Christ et al. do.	3,834 33	Dec. 8, 1865	2022
	A. Arnold et al. Redfield.	762 46	Dec. 9, 1865	1556
Nov. 25, 1865	G. Hesenbey et al. do.	2,081 77	Dec. 12, 1865	1168
	W. Bauendahl et al. do.	3,625 39	do	1169
Nov. 28, 1865	H. Schundaff et al. do.	107 59	Dec. 9, 1865	1552
	F. Duyster et al. do.	49 07	Dec. 19, 1865	1148

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
Dec. '8, 1865	L. Grossman et al. Redfield..	\$6,553 85	Dec. 22, 1865	1122
Dec. 28, 1865	P. A. H. Renauld et al. Barney..	5,534 15	Mar. 1, 1866	2018
		179,702 80		
Jan. 23, 1866	L. Grossman et al. Schell..	495 32	Feb. 7, 1866	1095
July 2, 1866	L. Maillard et al. Barney..	970 75	Sept. 11, 1866	2259
July 13, 1866	J. S. Grund et al. Schell..	3,299 33	Aug. 27, 1866	2029
Aug. 25, 1866	E. Kaupé et al. do.	1,089 00	Sept. 11, 1869	2367
Nov. 21, 1866	W. Watson et al. Redfield..	2,362 42	Jan. 24, 1867	812
Nov. 2, 1866	I. Passavant et al. Schell..	1,220 79	Dec. 15, 1866	2034
	H. Lewis et al. Barney..	177 66	Dec. 7, 1866	2255
	L. Guillaume et al. do.	689 18	Dec. 10, 1866	2251
	E. Blackburn et al. Schell..	638 59	Dec. 7, 1866	512
	J. S. Grund et al. Barney..	479 82	Dec. 10, 1866	2253
Dec. 6, 1866	F. Cateau et al. Schell..	1,920 96	Jan. 21, 1867	799
	J. W. Schulten et al. do.	2,761 52	Jan. 23, 1867	2364
Dec. 7, 1866	E. B. Strange do.	6,278 35	Jan. 21, 1867	2265
Dec. 27, 1866	H. S. Caltin do.	2,769 65	Jan. 15, 1867	1361
		25,153 34		
Feb. 8, 1867	H. Benda et al. Redfield..	432 75	Feb. 28, 1867	311
	A. S. Amson et al. do.	490 17	do	351
	Same Schell..	528 80	Apr. 28, 1867	1037
Apr. 3, 1867	E. Bierdt et al. do.	1,512 08	Apr. 17, 1867	553
July 3, 1867	H. Benda et al. do.	437 50	Sept. 21, 1867	2366
	V. Barsalow et al. do.	1,200 64	do	1569
	H. Liger et al. do.	946 22	do	527
	H. de Gow et al. Barney..	182 82	do	2248
July 16, 1867	P. S. Hughes et al. Redfield..	2,052 29	Apr. 21, 1868	542
	F. Schunhardt et al. Schell..	1,263 20	do	2333
		9,046 47		
Apr. 21, 1868	B. Babcock et al. Schell..	601 12	Apr. 21, 1867	2363
	John Syz et al. do.	2,935 12	do	2307
	P. S. Hughes et al. do.	981 00	do	548
		4,517 24		
July 20, 1869	F. M. Jones et al. Redfield..	1,200 07	Aug. 28, 1869	546
Feb. 10, 1870	Le Bontilliu et al. Schell..	370 29	Mar. 8, 1870	1360
	F. Tomes et al. do.	1,921 94	do	1385
	Thomas Hill et al. do.	1,044 75	do	1362
	W. N. Woodcock et al. do.	4,417 61	do	1382
	F. Tomes et al. Redfield..	3,773 56	do	1379
	Le Bontilliu et al. do.	561 78	do	1377
Feb. 12, 1870	Charles A. Morlot et al. Schell..	871 54	Mar. 18, 1870	1006
Feb. 23, 1870	W. N. Woodcock et al. Redfield..	9,111 54	do	1376
Feb. 31, 1870	C. F. Hovey & Co., R. C. Greenleaf et al. Schell..	730 37	Apr. 22, 1870	2027
Apr. 4, 1870	C. R. Raymond et al. Redfield..	1,297 85	Apr. 28, 1870	1364
Apr. 12, 1870	F. W. Reiner et al. Schell..	5,923 31	do	2019
Apr. 16, 1870	R. C. Greenleaf et al. Barney..	984 70	do	2252
	B. Babcock et al. Bronson.	653 08	do	292
Apr. 27, 1870	C. Auffmordt et al. Schell..	3,290 40	May 9, 1870	891
May 28, 1870	George Christ et al. Barney..	2,651 03	Oct. 15, 1870	2246
June 10, 1870	Jer Fischer et al. Redfield..	6,505 02	July 27, 1870	755
June 16, 1870	George A. Faushame et al. do.	7,636 07	Aug. 1, 1870	712
June 21, 1870	S. McLean et al. do.	2,055 48	Aug. 2, 1870	1045
July 7, 1870	C. E. Basdorff et al. Barney..	1,345 89	Aug. 4, 1870	2244
	S. D. Babcock et al. Redfield..	3,432 38	Aug. 2, 1870	1139
July 9, 1870	W. Loeschigk et al. Barney..	9,284 67	Sept. 14, 1870	2216
July 11, 1870	G. H. Kissell Redfield..	1,700 27	Aug. 1, 1870	1127
	H. F. Spaulding et al. do.	2,708 05	do	1011
July 20, 1870	M. Leinart et al. do.	721 60	Aug. 6, 1870	937
July 20, 1870	F. De Busy et al. Redfield..	1,528 72	Aug. 6, 1870	1025
Aug. 8, 1870	J. Seligman et al. Schell..	904 44	Aug. 27, 1870	889
Aug. 19, 1870	A. Plunkett et al. Redfield..	187 32	Sept. 29, 1870	1043
	A. Noel et al. do.	500 00	Sept. 16, 1870	1129
	L. Guillaume et al. do.	593 83	Sept. 10, 1870	365
Aug. 21, 1870	L. H. Simpson et al. do.	739 16	Oct. 21, 1870	1121
Aug. 23, 1870	C. E. Habecht et al. do.	1,021 09	Aug. 31, 1870	309

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
	S. Graydon et al Redfield..	\$5,857 52	Sept. 10, 1870	1162
	R. C. McButt et al do	326 30	Oct. 7, 1870	1595
	G. J. Biechtel et al do	176 16	..... do	1155
Sept. 13, 1870	A. Parier et al do	1,965 83	Oct. 13, 1870	767
Sept. 20, 1870	E. Beck et al do	229 72	Oct. 7, 1870	1152
	G. Wolfas et al do	777 75	..... do	1160
	W. Clapp et al Schell..	673 12	..... do	747
Sept. 29, 1870	W. Loeschigh et al do	3,014 42	Oct. 15, 1870	*2615
	W. Carter et al Redfield..	32 68	Oct. 7, 1870	*593
	W. Loeschigh et al Schell..	3,389 35	Oct. 15, 1870	*2455
	A. Schnerwind et al do	1,180 96	..... do	1591
Oct. 7, 1870	J. C. Kilgour et al do	952 50	Oct. 21, 1870	1005
Oct. 8, 1870	A. F. Heyr et al Redfield..	850 36	Oct. 22, 1870	1598
Oct. 18, 1870	J. M. Strong et al do	4,068 82	Nov. 2, 1870	1014
	John Sykes, jr., et al do	1,460 04	..... do	1927
Nov. 17, 1870	J. M. Beebe et al do	321 76	Dec. 2, 1870	860
Nov. 18, 1870	A. Arnold et al Schell..	5,991 85	Dec. 17, 1870	1560
	S. Crooks et al Maxwell..	66,270 96	Dec. 8, 1870	1123
Nov. 29, 1870	J. Cornah et al Redfield..	4,685 47	..... do	823
Dec. 6, 1870	F. Collenett et al Schell..	6,234 56	Feb. 3, 1871	1863
Dec. 9, 1870	F. W. Jones et al do	898 55	Jan. 10, 1871	2934
	W. H. Lee et al Redfield..	2,266 36	Jan. 16, 1871	940
Mar. 3, 1870	R. Makin et al Schell..	2,123 41	Mar. 22, 1871	1384
		192,243 19		
Jan. 18, 1871	G. B. Reese et al Redfield..	293 98	Mar. 1, 1871	866
Feb. 8, 1871	R. Slimmons et al do	4,037 99	..... do	1167
Mar. 10, 1871	W. Bauendahl et al Schell..	4,722 53	Mar. 30, 1871	1622
Mar. 22, 1871	F. Butterfield et al do	4,846 24	May 12, 1871	992
Apr. 5, 1871	W. C. Allen et al do	3,023 68	Apr. 28, 1871	1928
Apr. 26, 1871	A. Arnold et al Barney..	2,531 53	May 8, 1871	2182
May 6, 1871	W. Watson et al Schell..	6,889 81	May 24, 1871	1620
May 24, 1871	G. G. Sampson et al do	13,262 02	June 13, 1871	720
June 1, 1871	E. Kaupé et al Barney..	1,090 81	June 23, 1871	2214
June 5, 1871	J. Lehmailr et al do	1,815 79	..... do	2215
June 16, 1871	F. Poley et al Schell..	688 79	June 30, 1871	912
June 24, 1871	J. Linder et al Barney..	1,156 88	July 21, 1871	2217
July 18, 1871	H. Hennequin et al do	985 00	July 23, 1871	2211
	G. H. Sampson et al Redfield..	11,919 29	..... do	709
Aug. 8, 1871	A. Gohon et al Schell..	3,839 97	Aug. 22, 1871	1223
Aug. 19, 1871	C. E. Borsdorff et al Barney..	309 00	Sept. 21, 1871	2187
	H. J. Fairchild et al Schell..	11,690 29	Sept. 16, 1871	1538
Aug. 21, 1871	F. Rusch et al do	2,569 45	Aug. 23, 1871	993
Sept. 18, 1871	J. Benkart et al Barney..	6,365 59	Oct. 2, 1871	1605
Sept. 20, 1871	C. H. P. Babcock et al Schell..	8,659 40	..... do	1558
Oct. 12, 1871	S. Garydon et al do	7,863 19	Oct. 30, 1871	1557
Oct. 14, 1871	S. McLean et al do	9,926 10	Nov. 1, 1871	1945
Nov. 11, 1871	V. Fauche a Lachane et al do	1,995 48	Nov. 23, 1871	1806
	G. A. Fanshaw et al do	7,879 88	Nov. 29, 1871	721
Nov. 14, 1871	W. Watson et al Barney..	4,242 50	Dec. 9, 1871	2240
Nov. 18, 1871	R. Slimmons et al Schell..	3,180 36	..... do	2176
		125,783 55		
Jan. 20, 1872	J. Sykes, jr., et al Schell..	4,758 98	Feb. 5, 1872	1984
	Do Barney..	2,059 45	..... do	2223
Feb. 16, 1872	J. Linder et al Schell..	4,129 39	Feb. 27, 1872	1579
Mar. 12, 1872	F. Butterfield et al do	1,462 32	Apr. 1, 1872	1625
Mar. 25, 1872	Do Barney..	7,445 24	Apr. 12, 1872	2192
Apr. 15, 1872	E. Keany et al Redfield..	405 75	May 10, 1872	713
	Do Schell..	1,901 22	..... do	722
	Do do	1,478 74	..... do	723
	G. Kessell et al do	7,821 42	May 15, 1872	1732
May 12, 1872	F. Vietor et al Barney..	4,518 03	June 4, 1872	1743
June 7, 1872	W. Bauendahl et al do	4,276 38	June 26, 1872	2186
June 18, 1872	F. W. Reiner et al do	1,093 07	July 15, 1872	2226
	D. W. Mellis et al Schell..	1,295 98	..... do	1624
June 20, 1872	A. Plunkett et al do	315 92	..... do	1107
	E. Warburg et al Barney..	526 54	..... do	2241
July 5, 1872	J. Rosenthal et al Schell..	2,501 91	Aug. 19, 1872	2928
	C. Vyse et al do	2,804 62	Aug. 10, 1872	2915
	J. Steiner et al do	418 68	Aug. 19, 1872	2925

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.	
	L. Heidenheimer et al	Schell..	\$2,029 70	Aug. 10, 1872	2929
	Toledo L. & B. R. R.	do.....	2,809 46	do	2766
	S. Rosenfield et al.	do.....	4,015 25	do	2932
	M. L. Hollowell et al.	do.....	1,704 30	do	2919
July 9, 1872	H. J. Fairchild et al.	Barney..	5,159 19	Aug. 27, 1872	2200
July 26, 1872	H. Stursberg et al.	Schell..	5,228 00	do	1988
	J. Fisher et al.	Barney..	997 90	do	2202
Aug. 19, 1872	F. Rusch et al.	do.....	2,425 39	Sept. 3, 1872	n. s. 403
Aug. 23, 1872	J. M. Jones, J. M. Davis et al.	do.....	3,207 67	Sept. 7, 1872	2788
Aug. 27, 1872	J. Fisher et al.	Schell..	6,206 53	Sept. 23, 1872	1933
Sept. 11, 1872	C. A. Affinordt et al.	Barney..	5,680 29	Oct. 28, 1872	2181
Oct. 17, 1872	F. Vietor et al.	do.....	1,579 72	Nov. 7, 1872	2238
	J. H. Hardt et al.	Schell..	4,840 54	Nov. 8, 1872	1533
Oct. 24, 1872	H. Stursberg et al.	Barney..	2,904 18	Nov. 29, 1872	2227
	E. Faber et al.	do.....	284 26	do	2195
Nov. 12, 1872	J. Fisher et al.	do.....	3,636 90	Dec. 11, 1872	2201
Nov. 23, 1872	L. Curtis et al.	Schell..	3,769 33	Dec. 14, 1872	620
	H. E. Gillean et al.	do.....	2,835 95	Dec. 19, 1872	2914
	C. E. Habecht et al.	do.....	469 25	do	2920
Dec. 9, 1872	C. Marlot et al.	Barney..	365 12	do	n. s. 320
Dec. 21, 1872	Thomas Slocumb et al.	Schell..	2,489 27	Jan. 31, 1873	1814
			111,831 84		
Jan. 4, 1873	Thomas Slocumb	Barney..	3,170 75	Feb. 14, 1873	2234
	J. A. Fisher	do.....	763 90	Feb. 10, 1873	2198
	J. Benkart, Hutter	Redfield..	13,950 13	do	850
	Do	Schell..	15,580 06	do	801
	J. M. Jones et al.	Barney..	1,135 72	Feb. 4, 1873	n. s. 338
Jan. 6, 1873	W. M. Woodcock et al.	do.....	2,870 53	do	311
Jan. 12, 1873	J. A. Fischer et al.	do.....	43 83	Feb. 10, 1873	2199
	A. Boyd, W. Boyd	Schell..	9,645 45	Mar. 5, 1873	1721
	Do	Redfield..	14,921 26	do	1660
Jan. 13, 1873	W. Watt et al.	do.....	9,090 08	Feb. 25, 1873	1403
	Do	Schell..	5,605 12	Feb. 27, 1873	1400
Mar. 1, 1873	R. Fischer et al.	Barney..	4,770 77	Mar. 28, 1873	2197
	Do	Schell..	4,332 31	Mar. 22, 1873	1931
	G. H. Stuart et al.	do.....	6,253 05	Mar. 18, 1873	1990
Mar. 4, 1873	M. Leenan et al.	do.....	665 28	Mar. 23, 1873	1943
Mar. 26, 1873	A. Rickard et al.	do.....	3,647 95	Apr. 7, 1873	618
Apr. 8, 1873	R. Irvin et al.	Redfield..	13,792 71	Apr. 20, 1873	1613
	Do	Schell..	19,944 27	do	1628
Apr. 18, 1873	F. R. Fowler et al.	Barney..	307 07	Apr. 29, 1873	2363
	J. S. Little et al.	Schell..	2,880 09	do	2926
Apr. 22, 1873	C. Dord et al.	Barney..	2,871 83	May 9, 1873	n. s. 327
May 7, 1873	J. H. Hardt et al.	do.....	3,515 43	May 28, 1873	2208
	N. Ladewig et al.	do.....	2,082 06	do	2221
June 12, 1873	A. Schnervind et al.	do.....	619 99	May 13, 1873	n. s. 317
June 4, 1873	C. Pearson et al.	Schell..	2,542 70	do	2933
June 24, 1873	T. Cochran et al.	do.....	528 49	July 8, 1873	2923
	C. F. Dambman et al.	do.....	2,893 25	July 10, 1873	1262
	C. E. Borsdorff et al.	do.....	2,973 52	do	2030
June 28, 1873	C. F. Van Blankensteger et al.	Barney..	291 54	July 19, 1873	2620
	A. Iselin et al.	do.....	2,544 98	do	2621
	Do	Schell..	4,364 27	July 24, 1873	2030
June 12, 1873	J. Lehmail et al.	do.....	4,728 98	July 10, 1873	2922
June 18, 1873	A. Wetter et al.	do.....	368 71	July 24, 1873	2454
Aug. 5, 1873	J. W. Schulten et al.	do.....	2,846 69	Aug. 9, 1873	2364
	S. McLean et al.	Barney..	5,029 06	Aug. 26, 1873	2220
	G. P. Naylor et al.	Schell..	12,066 17	Sept. 2, 1873	1635
Aug. 18, 1873	J. Lehmail et al.	Barney..	389 93	Aug. 30, 1873	n. s. 321
	S. Strahlheim et al.	Schell..	2,875 49	Sept. 1, 1873	2918
	E. Kaupe et al.	do.....	856 43	do	2367
	W. S. King et al.	Barney..	4,797 48	do	1186
Sept. 12, 1873	C. F. Van Blankensteger et al.	Schell..	1,362 62	Sept. 24, 1873	2544
Oct. 2, 1873	D. Lane et al.	do.....	1,453 50	Oct. 16, 1873	626
Oct. 8, 1873	C. G. Bonn et al.	Redfield..	2,124 25	do	346
Oct. 6, 1873	William Brunner et al.	Barney..	11,298 92	Nov. 15, 1873	n. s. 390
	Do	do.....	814 46	do	2721
Oct. 7, 1873	G. P. Naylor et al.	Redfield..	28,299 76	Nov. 20, 1873	928
Oct. 18, 1873	E. B. Strange et al.	Schell..	781 10	Dec. 1, 1873	2265
Oct. 27, 1873	W. Brand et al.	Barney..	4,340 84	Dec. 9, 1873	2189
Oct. 24, 1873	L. Grossman et al.	Redfield..	2,701 95	Dec. 4, 1873	1122
Dec. 1, 1873	W. Brand et al.	Schell..	1,630 42	Dec. 20, 1873	1732

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorneys's docket number.
Dec. 8, 1873	C. Dord et al. Redfield..	\$4, 127 83	Dec. 18, 1873	356
	Do Schell..	2, 726 66	do	1236
Dec. 30, 1873	A. S. Stone et al. do.....	16, 721 59	Jan. 9, 1874	2917
	V. Thirion et al. do.....	2, 029 62	Jan. 13, 1874	1381
	Do Redfield..	2, 028 69	Jan. 10, 1874	1375
		274, 999 54		
Jan. 14, 1874	W. Lattimer et al. Schell..	274 96	Jan. 24, 1874	511
Jan. 21, 1874	J. Seligman et al. Redfield..	1, 328 90	Jan. 30, 1874	1402
Jan. 29, 1874	W. Lattimer et al. do.....	2, 627 22	Feb. 10, 1874	364
Jan. 30, 1874	E. Kaupé et al. do.....	928 76	Feb. 16, 1874	543
Feb. 4, 1874	J. A. Fisher et al. do.....	732 37	do	556
Feb. 10, 1874	H. Flietman et al. Barney..	998 23	Mar. 6, 1874	2203
Feb. 12, 1874	C. W. Morse et al. Schell..	8, 603 21	do	1809
Feb. 10, 1874	F. W. Reiner et al. Redfield..	3, 936 85	Mar. 2, 1874	352
Feb. 18, 1874	W. Richards et al. Schell..	4, 935 15	Mar. 6, 1874	1982
Feb. 28, 1874	J. Rosenthal et al. Redfield..	1, 571 18	Mar. 11, 1874	355
Mar. 3, 1874	W. Outhout et al. do.....	4, 230 34	Mar. 19, 1874	1614
	Do Schell..	2, 933 40	do	1645
Mar. 4, 1874	W. Sturgis, jr. do.....	3, 945 89	do	1566
	A. L. Reid et al. do.....	1, 614 82	do	1978
	L. O. Wilson et al. do.....	1, 085 36	do	1224
Mar. 20, 1874	C. L. Recknagel et al. do.....	1, 296 16	Apr. 4, 1874	1981
Mar. 28, 1874	J. S. Grund et al. do.....	284 48	Apr. 8, 1874	2029
	T. N. Dale et al. Redfield..	289 11	do	347
	S. Guillaume et al. Schell..	583 54	do	2026
Apr. 1, 1874	H. Lewis et al. do.....	717 13	Apr. 11, 1874	749
Apr. 6, 1874	George Christ et al. do.....	2, 633 60	Apr. 17, 1874	2622
	C. Payen et al. do.....	3, 053 27	do	2033
Apr. 18, 1874	C. Congreve et al. Redfield..	4, 583 53	May 11, 1874	1662
	Do Schell..	1, 453 61	do	1724
Apr. 18, 1874	L. P. Morton et al. do.....	1,402 46	May 11, 1874	1807
	Do do.....	2, 276 70	do	1808
Apr. 30, 1874	M. A. Sorchen et al. Barney..	1, 729 24	May 18, 1874	n. s. 315
May 7, 1874	T. Parsavan et al. Schell..	2, 443 35	do	2034
May 9, 1874	C. F. Van Blankensteyn et al. do.....	1, 696 64	May 25, 1874	2927
	E. Lamarche et al. do.....	2, 830 12	May 25, 1874	1941
July 14, 1874	E. McButt et al. do.....	1, 805 62	July 31, 1874	1609
	W. M. Bliss et al. do.....	1, 749 56	do	2157
	S. W. Sears et al. do.....	1, 059 40	do	2297
	C. A. Bernathy et al. do.....	2, 376 22	July 25, 1874	1561
	J. F. Noble et al. do.....	2, 993 42	July 31, 1874	943
	F. Skinner et al. do.....	964 71	July 25, 1874	1739
	E. Greff et al. do.....	918 62	do	1544
	J. Duncan et al. do.....	2, 776 38	do	2054
	G. H. Withaus et al. Barney..	957 15	Aug. 1, 1874	n. s. 312
July 16, 1874	L. Curtis et al. do.....	3, 407 87	do	2247
	F. A. Spiés et al. Schell..	928 87	do	2177
	H. Hennequin et al. do.....	3, 002 47	July 31, 1874	2892
	G. F. Heye et al. do.....	3, 290 23	do	1535
	R. P. Bruff et al. do.....	2, 306 69	Aug. 6, 1874	2044
	G. H. Platt et al. do.....	348 50	July 31, 1874	1976
	Thomas Drew et al. do.....	1, 915 06	do	1927
	H. Schorndorff et al. do.....	1, 510 97	do	1815
July 27, 1874	H. I. Baker et al. do.....	833 43	do	1642
	R. Lamb et al. do.....	1, 101 81	Aug. 12, 1874	2069
	J. C. Henderson et al. do.....	1, 231 83	do	1634
	H. M. Avery et al. do.....	782 37	do	1829
	R. D. Lothrop et al. do.....	1, 153 83	do	1032
	W. H. Scott et al. do.....	1, 137 86	do	1989
Aug. 11, 1874	C. L. Sharpless et al. do.....	1, 346 00	Aug. 21, 1874	1994
Aug. 15, 1874	L. Maillard et al. Barney..	1, 639 71	Sept. 3, 1874	n. s. 397
Aug. 21, 1874	N. McStea et al. Schell..	39 98	Sept. 15, 1874	1211
	I. Forstmann et al. Barney..	1, 254 09	Sept. 14, 1874	2204
	E. Robins et al. Schell..	848 32	do	1979
Aug. 24, 1874	J. Naif et al. do.....	1, 270 57	Sept. 25, 1874	1950
Aug. 21, 1874	H. B. Clafin et al. do.....	5, 371 68	Oct. 8, 1874	1563
Oct. 8, 1874	H. F. Spaulding et al. do.....	6, 771 29	Oct. 24, 1874	2985
	A. R. Wetmore et al. do.....	2, 268 45	do	1632
	Do Redfield..	2, 774 15	do	1649
	H. L. Pearson et al. do.....	3, 547 19	do	1609
	Do Schell..	2, 470 72	do	1640
	C. W. Schuffner et al. do.....	1, 636 24	Oct. 28, 1874	1983

EXHIBIT G.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and dis- trict attorney's dockets number.
Oct. 24, 1874	H. Ackerman et al.....Schell..	\$1,852 18	Oct. 24, 1874	1534
Nov. 4, 1874	F. M. Peyser et al.....do.....	1,017 37	Nov. 11, 1874	2931
Nov. 30, 1874	W. Brunner et al.....do.....	5,412 62	Nov. 18, 1874	524
Dec. 12, 1874	D. W. Catlin et al.....do.....	654 04	Dec. 17, 1874	2062
	E. Carow et al.....Barney..	730 22	Dec. 28, 1874	2194
	C. Heerd et al.....Schell..	2,297 46	Mar. 6, 1876	997
	R. Nicol et al.....do.....	375 62	May 22, 1875	1948
	J. Goodband et al.....do.....	332 59	do.....	2165
	A. Ladewig et al.....do.....	731 24	do.....	2136
	H. Stokes et al.....do.....	665 27	do.....	1737
	Do.....Redfield..	1,344 21	do.....	1661
	J. Acker et al.....Schell..	1,980 62	do.....	1798
Dec. 14, 1874	J. Seigman et al.....do.....	3,192 23	do.....	1532
	A. Noel et al.....do.....	7,498 09	Apr. 24, 1875	1949
	J. Fischer et al.....Redfield..	6,374 75	May 6, 1875	1853
	T. Slocumb et al.....do.....	5,465 15	do.....	1759
	E. Lamarche.....do.....	4,504 73	Apr. 30, 1875	1137
		178,240 24		
Jan. '7, 1875	R. A. Withaus et al.....Redfield..	943 66	May 6, 1875	1666
Jan. 27, 1875	F. A. Spies et al.....do.....	11,390 69	Apr. 30, 1875	308
	B. H. Hutton et al.....Bronson..	5,183 22	May 6, 1875	331
Mar. 18, 1875	A. Lachaise et al.....Schell..	193 55	May 22, 1875	265
	M. Mitchell et al.....do.....	2,621 26	May 6, 1875	619
	T. Passavant et al.....Barney..	2,443 07	May 2, 1875	2769
	B. Babcock et al.....Redfield..	4,952 96	Apr. 29, 1875	350
Apr. 19, 1875	H. B. Clafin et al.....do.....	7,378 46	June 21, 1875	1553
	J. Seligman et al.....do.....	2,340 52	June 19, 1875	1228
	A. Ladewig et al.....do.....	315 13	do.....	932
	G. Wolfers et al.....Barney..	274 23	June 14, 1875	2239
	T. Eggleston et al. (Bullelt, Robins & Co) Redfield..	3,610 49	June 10, 1875	1652
	T. Eggleston.....Schell..	2,370 86	do.....	1629
	T. Fielding et al.....do.....	223 60	May 22, 1875	1930
	P. Donald et al.....do.....	2,211 48	do.....	1726
		46,453 18		
Oct. 14, 1876	T. N. Dale et al.....Barney..	1,450 64	Nov. 22, 1876	n. s. 329
Oct. 25, 1876	J. A. Ubsdell et al.....Redfield..	2,446 84	Dec. 7, 1876	1555
Oct. 26, 1876	A. B. Thiriot et al.....do.....	3,707 41	Nov. 29, 1875	554
	B. Andrae et al.....do.....	4,593 36	Dec. 6, 1876	547
	H. J. Fairchild et al.....Barney..	630 16	Dec. 4, 1876	3110
	C. Pearson, survivor of Ubsdell.....do.....	222 60	Dec. 6, 1876	400
Nov. 1, 1876	G. H. Ellery et al.....Schell..	3,594 00	Dec. 9, 1876	1531
Nov. 13, 1876	P. Donald et al.....Redfield..	1,485 35	Dec. 14, 1876	1166
	J. H. Hardt et al.....do.....	8,272 34	Dec. 9, 1876	1672
	H. Stursberg et al.....do.....	10,760 58	Jan. 15, 1877	1870
	S. Gutmann et al.....Barney..	1,432 59	Dec. 19, 1876	2206
Nov. 16, 1876	F. Victor et al.....Redfield..	8,341 74	Dec. 4, 1876	1667
	P. S. Hughes et al.....Barney..	780 08	Dec. 15, 1876	325
	B. Andrae et al.....do.....	418 32	Dec. 28, 1876	310
	E. Brendt et al.....do.....	757 75	Dec. 15, 1876	331
	W. Chamberlain et al.....Schell..	1,896 73	Dec. 16, 1876	616
Nov. 24, 1876	L. Heedenheimer et al.....Barney..	1,860 65	Dec. 29, 1876	395
	J. Seigman et al.....do.....	804 70	Jan. 4, 1877	1373
	T. Naef et al.....Redfield..	3,832 61	Dec. 30, 1876	1226
Dec. 1, 1876	W. D. Cromwell et al.....do.....	20,211 95	Dec. 21, 1876	1020
	W. S. Wilson et al.....do.....	2,658 46	Dec. 30, 1876	1656
	W. H. Horstmann et al.....Schell..	1,656 46	Jan. 15, 1877	1937
Dec. 13, 1876	Jas. Tucker et al.....Barney..	1,017 72	Jan. 8, 1877	2355
	Henry Vyse et al.....do.....	2,718 81	Dec. 28, 1876	313
	L. Rosenfield et al.....do.....	2,957 56	Jan. 5, 1877	402
Dec. 18, 1876	E. S. Sherman et al.....Redfield..	34,412 87	Dec. 29, 1876	1616
	T. B. Coddington et al.....Schell..	34,098 57	Jan. 4, 1877	1647
Dec. 20, 1876	W. Lorschigh et al.....Redfield..	23,598 93	Jan. 13, 1877	1575
	C. F. Dambman et al.....Barney..	2,058 45	Jan. 12, 1877	3007
		182,689 22		
Jan. 6, 1877	E. Sully et al., survivors of W. Lattimer & Co., Barney..	326 58	Jan. 31, 1877	3012
	C. F. Van Blankensteyn et al.....Barney..	1,299 92	Jan. 29, 1877	n. s. 404
	L. Amson et al.....do.....	800 86	Jan. 31, 1877	n. s. 392

EXHIBIT C.—Schedule of refunds in the charges and commissions cases, &c.—Continued.

Date of forwarding statement to Washington.	Parties.	Amount paid.	Date of Washington order for payment.	Collectors and district attorney's docket number.
Jan. 17, 1877	W. Brand et al. Redfield ..	\$7,789 72	Feb. 12, 1877	1670
Jan. 25, 1877	A. Gibon et al. do ..	14,901 14	Feb. 23, 1877	1592
	W. Sturgis, jr., et al. do ..	10,072 19	Feb. 27, 1877	1554
	W. M. Bliss et al. do ..	4,345 23	Feb. 20, 1877	1821
	S. M. Peyser et al. do ..	206 44	Feb. 23, 1877	1615
Jan. 27, 1877	J. Stuart et al. do ..	4,228 29	Feb. 20, 1877	757
	A. Agmer et al. do ..	2,292 59	Feb. 23, 1877	875
	T. Drew et al. do ..	1,195 10	Feb. 27, 1877	1851
	J. Acker et al. do ..	8,857 23	Mar. 7, 1877	1747
	F. Debury et al. Schell ..	504 52	do ..	2475
	J. H. Dalles et al. do ..	241 14	do ..	2274
	J. Houldsworth et al. do ..	671 89	Feb. 27, 1877	1935
	W. H. Lee (J. A. Bliss) do ..	6,537 27	Mar. 12, 1877	2489
	H. A. Ackerman et al. Barney ..	1,076 58	Mar. 7, 1877	2184
	E. Unkart et al. do ..	1,196 42	do ..	2237
	H. Heuschen et al. Schell ..	2,237 10	Feb. 27, 1877	1729
Jan. 29, 1877	W. D. Cromwell et al. do ..	1,125 49	do ..	1864
	A. Rickard et al. Barney ..	1,999 15	Feb. 21, 1877	3014
Jan. 31, 1877	George Bliss (C. C. Landon) Schell ..	12,570 63	Mar. 13, 1877	2450
Feb. 5, 1877	R. Bell et al. Redfield ..	1,608 26	Feb. 27, 1877	1165
	C. Augrave et al. do ..	1,641 57	Mar. 16, 1877	1748
		87,785 31		

SUMMARY.

1855.....	\$3,635 55	1868.....	\$4,517 24
1856.....	9,586 11	1869.....	1,200 07
1857.....	13,869 62	1870.....	192,243 19
1858.....	2,779 32	1871.....	125,783 55
1859.....	1,992 60	1872.....	111,831 84
1860.....	54,481 75	1873.....	274,999 54
1861.....	87,420 38	1874.....	178,240 24
1862.....	47,223 54	1875.....	46,453 18
1863.....	237,146 11	1876.....	182,689 22
1864.....	157,391 23	1877.....	87,785 31
1865.....	179,702 80		
1866.....	25,153 34	Total.....	2,035,172 20
1867.....	9,046 47		

723 payments, averaging \$2,814.89 each.

EXHIBIT D.

Charges and commissions cases adjusted, but not paid, New York.

Plaintiffs.	Defendant.	Collector's and district attorney's docket number.	Amount.
James Isler et al.	Barney ..	n. s. 324	\$395 46
A. Friedman et al.	do ..	n. s. 406	1,115 06
W. E. Dodge et al.	Schell ..	2549	17,498 90
A. Lachaise et al.	Redfield ..	324	1,380 60
L. Grossman et al.	Schell ..	1095	878 12
J. W. Schulten et al.	Bronson ..	33	3,327 77
W. Loeschigh et al.	do ..	294	5,822 07
M. Mitchell et al.	Redfield ..	555	7,794 60
E. Warburg et al.	Schell ..	887	686 99
H. Pastor et al.	Barney ..	2223	314 45
J. W. Cox and V. Barsalew ..	do ..	n. s. 389	1,246 00
H. De Goer et al.	Schell ..	2024	1,741 69
Total.....			42,201 71

The above have been forwarded to the department during the present year, with the exception of the last, which was forwarded in 1876.

The following cases have been made up, but are held awaiting the settlement of those already in Washington:

H. Ackerman et al	Bedfield	1147	\$2,475 17
H. F. Hurschen et al	do	1144	1,503 55
B. Babeock et al	do	1653	14,159 86
L. P. Morton et al	do	1756	2,032 64
L. E. Amsaroh et al	Schell		280 38
G. B. Moorwod et al.*	Redfield	573	3,216 15
O. Prolls et al	Barney	2224	518 86
W. S. Brown et al	Schell		854 84
H. E. Clark et al	do	2623	721 71
Pastor & Hurd et al	do		1,027 49
H. Pastor et al	Barney	2222	242 49
H. Wolfalaer et al.*	Schell	1543	883 98
Total			27,917 12

* Among the unreferred cases on pages 71 and 72 of the list of cases.

Report of W. C. Tompkins relative to "charges and commission cases."

TREASURY DEPARTMENT, *September 21, 1877.*

SIR: In accordance with your verbal instructions, I proceeded to New York on the night of the 10th instant, and reported to Special Inspector Davis for duty in connection with the pending investigation of the so-called "charges and commission" cases.

During the nine days I was in New York, I acted under the instructions of Mr. Davis, rendering him such assistance in his work as lay in my power.

Mr. Davis is trying to get a full and complete list of all the charges and commission cases still pending and unsettled. It seems incredible that it should be the work of weeks to get this list, which ought to be readily obtained from the records of the circuit court; but such is the fact. The early records were kept in such a loose and unmethodical manner that they afford Mr. Davis but little assistance. At the offices of the district attorney and the clerk of the circuit court, we were informed by the clerks that they *could not* furnish a list of such of these cases as are still in litigation. Mr. Davis has, therefore, been compelled to make up his report from such outside sources as were within his reach. When I left New York he was expecting to have it ready for submission to the department by the end of the current week.

With reference to your expressed desire to get, at an *early date*, the *precise amount* of money still involved in these cases, I am satisfied, after an examination of the matter, that this end can only be attained by utilizing the skilled accountants of the New York custom-house. The invoices to be examined are in foreign languages and currencies, and the separation of the illegal charges and commissions, with any dispatch and accuracy, requires long experience in that precise line of work. If, on completion of the list of pending suits now being prepared by Mr. Davis, the entries and invoices covering the importations in controversy should be got out and distributed among the experienced clerks of the collector's, surveyor's, and auditor's offices, and the naval office, as *extra temporary work*, with instructions to pick out the items of charges and commissions illegally exacted, with the dates of payment, leaving the interest computations—which call for no special technical experience—to be made by other clerks, it is possible that the work might be accomplished within a few months (possibly sooner), especially if the office-hours of the clerks so employed were temporarily extended two or three hours a day.

To illustrate the difficulty of accurately estimating the amount yet to

be refunded, it is only necessary to state that the fact that a judgment has been *paid* and *satisfied* is only *prima-facie* evidence that the case is settled. In January of the present year, twenty-three suits in which judgments were paid and satisfied nearly *fifteen years ago* were, on motion of the plaintiffs' attorney, reopened and re-referred to the referee (on the ground that the original judgments did not embrace all the items that should have been included therein), with instructions to re-examine the cases *de novo*, and report such additional amounts as shall be found due the plaintiffs. The fifteen years' interest accruing on these omitted items will make the amount to be refunded more than twice as great as it would have been had they been included in the original judgments. Judging by the results in other cases which have been similarly reopened, the additional amounts thus to be refunded in these twenty-three cases may reach \$75,000 or \$100,000.

In view of the apparent interminableness of these cases and of the further fact that the amount involved is constantly increasing by the accumulation of accruing interest, I would venture the suggestion that if these claims are ever to be paid, it would be for the interest of the government to settle them *now* on some compromise basis to be agreed upon by all the parties in interest.

The government is paying interest on these claims at seven per cent. per annum, while its four per cent. bonds are at par. In both cases the government pays interest on its indebtedness, but I know no reason why it should pay more in one case than the other. In fact, I think it doubtful if any interest should be paid on excessive duties collected in good faith, under an erroneous view of the law. The amount in dispute should be held in abeyance to await the decision of the courts whether it belongs to the government or the importer.

Would it not be advisable to recommend to Congress the passage of a law limiting the rate of interest on refunds to four per cent.?

In the ordinary course of procedure all the charges and commission cases are referred to a referee to report the amounts due the plaintiffs. In a few suits, the collector of the port has been designated as the referee, and in such cases the refunds have been made without costs for referee's and witnesses' fees. In a great majority of cases, however, some third party has been appointed referee, and in that event the referee's fees and the expenses of making up the report are included in the judgment and paid by the government. Nearly all the pending cases have been so referred.

I would strongly urge that the district attorney be requested to have the orders referring these cases vacated, and to have a new order entered referring them to the collector of the port, as before. The government will thus save the amount of the referee's fees and the cost of making up the account, in each case; and as there are several hundred suits yet pending, the aggregate amount thus saved would reach a large sum.

I append hereto extracts from bills of costs filed in two of the settled charges and commission cases. They illustrate the loose system which seems to have prevailed in every phase of these suits.

An examination of these bills of costs will reveal the fact that in each case *compound* interest is calculated on the amount involved, from the date of the referee's report to the entry of judgment, and is included in the judgment under the head of "costs." If my understanding of the matter is correct, a judgment (whether against an individual or the government) should represent the principal sum, with *simple interest only*, from the date when it became due to the date of the judgment. Of course the judgment carries compound interest; but to compound the

interest prior to judgment, and then to again compound it on entry of the judgment, as was done in these cases, seems to me clearly wrong. I have examined no other bills of costs than those annexed, but if all the cases have been adjusted on a similar basis, quite an amount, in the aggregate, must have been in this way illegally exacted from the government.

Especial attention is called to the bill of costs in the case of William Watts et al. *vs.* Redfield, with respect to the item included therein under the head of witnesses' fees, and specified as "Fred. Ogden, 75 days @ \$2, \$112.50." This money was paid Ogden, not as witness fees, but for making up the certified statement upon which the money was paid by the department, and which constituted the *only report* made by the referee in the case. In other words, the referee, instead of making up the report himself, as he was paid to do, hires Ogden to do it; but he does not pay Ogden out of his fee, as apparently would be simple justice, but charges the amount in his bill of costs, and thus the government pays twice for the same work. If the collector had been referee, the amount saved in this one case would have been \$366.50.

Respectfully submitted.

W. C. TOMPKINS.

A. K. TINGLE, Esq., *Supervising Special Agent.*

United States circuit court, southern district of New York.

L. ROSENFELD ET AL. }
vs.
 H. J. REDFIELD. }

Bill of costs.

Subpœnas	\$1 00	
Affidavits	37	
Witness fees	18 00	
		\$19 37
Docket fee		10 00
Clerk's cost		26 85
Referee's fees		49 00
Interest on \$1,929 from January 31, 1873, to November 20, 1876		513 86
		619 08

Amount of judgment, \$2,548.67, docketed November 20, 1876.

The judgment is made up thus:

Principal sum	\$1,025 25
Interest to January 31, 1873	904 34
Costs, as above	619 08
	2,548 67

As I look at it, the judgment should have been made up—

Principal sum	\$1,025 25
Interest to January 31, 1873 (date of referee's report)	904 34
Interest from January 31, 1873, to November 20, 1876, on \$1,025.25 (not on \$1,929)	234 04
Costs	105 22

Judgment as it should have been	2,268 85
Overcharge (against government)	279 82

If collector had been referee, there would have been a further saving of \$68 (referee's fee and witnesses' fee).

As the judgment was not paid until January 8, 1877, the overcharge was still further increased by interest on \$279.82 (the amount of excessive interest in the judgment), from November 20, 1876, to January 8, 1877.

United States circuit court, southern district of New York.

WM. WATT ET AL. }
vs.
 H. J. REDFIELD. }

Plaintiff's bill of costs.

Docket-fee.....	\$10 00
Disbursements:	
Affidavit	\$0 25
Subpœnas	1 00
Service summons.....	1 00
Witnesses' fees:	
Fred Ogden, 75 days	112 50
C. A. Arthur.....	1 50
A. H. Laffin	1 50
	117 75
Clerk's fees.....	26 85
Referee's fee	250 00
Additional interest on \$8,588.81 from December 30, 1872, to February 11, 1873.....	70 24
	474 84

The interest on this judgment is compounded, as in the case of Rosenfield, from December 30, 1872, to February 11, 1873, when judgment was entered; and from February 11, 1873, to February 23, 1873, when it was paid; but the time for which it was computed being short, the amount is comparatively small. The illegal interest thus exacted is about \$40.

If collector had been referee, the saving to government would have been \$366.50

EXHIBIT NO. 4.

Circuit court of the United States for the southern district of New York.

WM. E. DODGE ET AL. }
vs.
 AUGUSTUS SCHELL. } Duplicate.

In pursuance of an order made in the above-entitled cause on the thirteenth day of March, in the year of our Lord one thousand eight hundred and seventy-five, by which, among other things, it was referred to the undersigned to adjust the amount for which the plaintiffs are entitled to a verdict in this cause, and to report thereon to this court with all convenient speed:

Now I, John I. Davenport, to whom the matter was referred, do

report, that I have been attended by the counsel for the respective parties, and have taken and examined the testimony offered in support of the plaintiffs' claim, and do find that the plaintiffs are entitled to a verdict for seventy-six hundred and ninety-six $\frac{10}{100}$ dollars, and to interest on said sum from the date of its payment to the defendants to the date of this report, amounting to ninety-five hundred and sixty-one $\frac{83}{100}$ dollars, in the aggregate amounting to the sum of seventeen thousand two hundred and fifty-seven $\frac{93}{100}$ dollars.

All of which is respectfully submitted.

Dated the twentieth day of January, A. D. 1877.

[SEAL OF THE COURT.]

E. DELAFIELD SMITH,
Attorney for Plaintiffs.

JOHN I. DAVENPORT,
Referee.

A copy of the original on file and remains of record in my office.

JOHN I. DAVENPORT,
Clerk.

Statement of excess of duty exacted on commissions exceeding one and one-half per cent. upon merchandise imported from Great Britain, and two per cent. from the continent of Europe (except Paris); also on charges for coastwise and inland transportation upon merchandise imported by Phelps, Dodge & Co.; adjusted by John I. Davenport, referee, and issued pursuant to order of United States court March 13, 1875.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.		Amount.	Date of payment.	Time.		Interest to January 1, 1877.
				Rate.	Duty.			Years.	Days.	
1857.										
July 1	J. Foster, jr. Underwriter	Liverpool	Commissions	\$136 8		\$10 88	1857. July 1	19	184	\$15 02
	Empire State	do	do	85 8	\$6 80	8 72	do	19	184	12 29
July 6	Yorkshire	do	do	111 8	8 88	9 60	do	19	184	13 65
July 7	Aurora	do	do	128 8	10 24	12 16	July 6	19	179	16 37
July 14	Rachel	do	do	12 24	1 92	9 28	July 7	19	178	12 28
	Rhine	London	do	39 8	3 12	6 72	July 14	19	171	9 54
	New World	Liverpool	do	15 24	3 60	1 20	do	19	171	1 36
	Americ	do	do	126 8	10 88	12 72	do	19	171	17 71
	Bridgewater	do	do	11 24	2 64	20 24	do	19	171	27 25
	City of Mobile	do	do	142 8	11 36	10 00	do	19	171	13 63
	Constitution	do	do	37 24	8 88	18 56	do	19	171	25 89
July 15	France	Cronstadt	do	107 8	8 56	14 24	do	19	171	19 08
	M. R. Ludwig	Liverpool	do	6 24	1 44	12 72	July 15	19	170	17 71
	Universe	do	do	118 8	9 44	16 08	do	19	170	21 80
	Constitution	do	do	130 8	10 40	20 48	do	19	170	29 25
	Constellation	do	do	16 24	3 84	14 24	do	19	170	19 08
July 16	Great Western	do	do	130 8	10 40	21 12	do	19	170	28 61
July 17	Pomona	do	do	16 24	3 84	38 72	July 16	19	169	53 18
	Washington	do	do	129 8	10 32	24 16	July 17	19	168	32 69
				45 24	10 80	13 44	do	19	168	17 71

July 20	Asia	do	do	106 8	8 48	9 02	July 20	19	165	13 61
	Louis Napoleon	Hamburg	do	24 6	1 41		do	19	165	1 36
	Caravan	Liverpool	do	18 4	6 72	72	do	19	165	12 25
July 22	Atlantic	do	Charges	84 8	2 40	9 12	do	19	165	2 72
			Commissions	10 24	1 92					
July 24	Plutarch	do	do	2 24	48	2 40	July 22	19	163	31 30
	L. D. Seaver	Cronstadt		182 8	14 56	23 44	July 24	19	161	43 54
	Cordelia	Liverpool		37 24	8 88	31 68	do	19	161	4 08
	H. Austin	do		24 40	8	3 20	do	19	161	40 80
July 27	C. Lawrence	do		194 8	15 52	30 40	July 27	19	158	36 72
				62 24	14 88		do	19	158	23 12
	Cambria	do		181 8	14 48	26 96	do	19	158	23 12
				52 24	19 48	16 72	do	19	158	23 12
July 28	Excelsior	do		24 24	10 96	16 44	July 28	19	157	23 12
				157 8	5 76	17 28	do	19	157	23 12
	Asize	do		17 24	12 56	3 60	July 29	19	156	20 38
				165 8	4 08	14 80	Aug. 3	19	151	16 30
July 29	Hero	do		17 24	13 20	12 08	Aug. 7	19	147	21 73
Aug. 3	A. Gallatin	do		17 24	4 08	16 48	Aug. 8	19	146	19 01
Aug. 7	W. Stetson	do		103 8	8 24	13 52	do	19	146	8 14
Aug. 8	J. Wright	do		16 24	3 84	6 04	Aug. 10	19	144	19 00
				122 8	9 76	13 52	do	19	144	13 57
	Ericsson	do		23 24	6 72	16 24	Aug. 12	19	142	21 71
	R. Morse	do		169 8	8	15 20	Aug. 13	19	141	20 34
				29 8	2 32	14 88	Aug. 17	19	137	20 34
			Commissions	4 15	60	4 08	Aug. 18	19	136	5 42
	Ericsson	do		13 24	3 12	6 96	Aug. 24	19	130	9 48
	American Union	do		169 8	6 40	13 12	Aug. 25	19	129	17 61
				80 8	3 84	4 08	Aug. 27	19	127	23 01
	Vanguard	do		16 24	6 40	6 96	Aug. 29	19	127	17 59
				80 8	9 84	7 52	Sept. 3	19	120	16 23
	Orient	do		41 24	6 80	11 76	Sept. 7	19	116	
Aug. 18	Endymion	do		35 24	8 40					
				35 24	7 44					
Aug. 24	H. Clay	do		31 24	7 44					
				33 24	2 64					
Aug. 25	W. Tapscott	do		6 24	1 44					
Aug. 27	Ontario	do		87 8	9 04					
				118 8	4 08					
Aug. 31	Thornton	do		17 24	9 60					
				120 8	7 68					
Sept. 1	J. Webb	do		32 24	5 76					
				72 8	7 68					
Sept. 3	Forest King	do		32 24	5 76					
Sept. 7	Uncle Toby	do		94 8	7 68					
				126 8	10 68					
				7 24	1 68					

ESTIMATES FOR PAYMENT OF CLAIMS.

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable val ^{ue} .	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to Jan- uary 1, 1877.
									Years.	Days.	
1857.								1857.			
Sept. 8	J. J. Boyd.....	Liverpool.....	Commissions..	\$134	<i>Pr. ct</i> 3		\$10 72	Sept. 8	19	115	\$14 87
Sept. 10	Elisa.....	Hamburg.....	do.....	23	4		88	Sept. 10	19	113	1 35
Sept. 11	Kossuth.....	Liverpool.....	do.....	53	3		4 64	Sept. 11	19	112	6 75
Sept. 14	W. H. Prescott.....	do.....	do.....	35	3		2 80	Sept. 14	19	109	4 05
	Calhoun.....	do.....	do.....	61	3	\$4 88	11 36	do.....	19	109	14 86
				27	24	6 48					
Sept. 15	Cynosure.....	do.....	do.....	102	3	8 16	15 36	Sept. 15	19	108	20 26
				30	24	7 20					
Sept. 18	Harvest Queen.....	do.....	do.....	130	3	10 40	16 64	Sept. 18	19	105	22 95
				26	24	6 24					
	W. F. Schmidt.....	do.....	do.....	105	3		8 40	do.....	19	105	10 80
Sept. 21	Compromise.....	do.....	do.....	103	3		8 24	Sept. 21	19	102	10 80
	Manhattan.....	do.....	do.....	232	3	18 56	23 12	do.....	19	102	31 04
				19	24	4 56					
Sept. 23	London.....	London.....	do.....	7	3		56	Sept. 23	19	100	1 35
Sept. 25	Lady Franklin.....	Liverpool.....	do.....	28	24		6 72	Sept. 25	19	98	9 44
Sept. 26	Middlesex.....	do.....	do.....	10	24		2 40	Sept. 26	19	97	2 70
Sept. 28	R. Robinson.....	do.....	do.....	4	24		96	Sept. 28	19	95	1 34
	Constitution.....	do.....	do.....	15	24		3 60	do.....	19	95	5 39
Oct. 8	O. Belle.....	do.....	do.....	12	24		2 88	Oct. 8	19	85	4 04
Oct. 14	J. Elise.....	Hamburg.....	do.....	18	4		72	Oct. 14	19	79	1 33
Oct. 20	Northumberland.....	London.....	do.....	7	3		56	Oct. 20	19	73	1 33
	Emerald Isle.....	Liverpool.....	do.....	5	24		1 20	Oct. 24	19	73	1 33
Nov. 2	Viking.....	Antwerp.....	do.....	29	4		1 16	Nov. 2	19	60	1 34
Nov. 14	Baltic.....	Liverpool.....	do.....	91	3		7 28	Nov. 14	19	48	9 38
Nov. 20	B. Adams.....	do.....	do.....	117	3		9 36	Nov. 20	19	42	12 04
Nov. 25	J. Foster, jr.....	do.....	do.....	55	3	4 40	11 36	Nov. 25	19	37	14 71
				29	24	6 96					
Sept. 25	Cultivator.....	do.....	do.....	45	24		10 80	Sept. 25	19	98	14 83
Dec. 7	Gilchrist.....	do.....	do.....	67	3	5 36	5 84	Dec. 7	19	25	8 01
				2	24	48					
Dec. 8	American Union.....	do.....	do.....	35	3		2 80	do.....	19	24	4 00
Dec. 10	A. Gallatin.....	do.....	do.....	73	3	5 84	9 90	Dec. 10	19	22	13 34
				17	24	4 06					
Dec. 14	Grand Duchess.....	do.....	do.....	72	3		5 76	Dec. 14	19	88	8 00
Dec. 14	Excelsior.....	do.....	do.....	12	24		2 88	do.....	19	16	4 00

1858.														
Feb.	9	Arabia.....	do	Charges	7	24	1 68		1 92	Feb. 9	18	326		2 64
Mar.	22	Neptune.....	do	Commissions.	128	8	24		9 84	Mar. 22	18	285		13 14
Mar.	27	J. Foster, jr.....	do	do	115	8	9 20		10 16	Mar. 27	18	280		13 14
		E. Austin.....	do	do	79	8	24		6 32	do	13	280		7 88
Mar.	30	do.....	do	do	92	8	7 26		11 92	Mar. 30	18	277		15 76
Mar.	31	J. A. Westervelt.....	do	do	19	24	4 56		5 60	Mar. 31	18	276		7 88
Apr.	1	J. Foster, jr.....	do	do	116	8	9 28		10 24	Apr. 1	18	275		13 12
		do.....	do	do	4	24	96							
Apr.	14	Australia.....	do	do	117	8	9 36		10 80	Apr. 14	18	262		14 61
Apr.	19	Great Western.....	do	do	6	24	1 44		2 48	Apr. 19	18	257		2 62
Apr.	21	H. Clay.....	do	do	31	8	8 08		12 40	Apr. 21	18	255		15 70
Apr.	30	Plutarch.....	do	do	18	24	4 32		12 16	Apr. 30	18	246		15 68
May	10	Constellation.....	do	do	68	8	5 44							
		do.....	do	do	28	24	6 72		7 68	May 10	18	236		10 44
May	15	Switzerland.....	do	do	83	8	1 20		6 64	May 15	18	231		9 13
		Orient.....	do	do	119	8	9 52		9 52	do	18	231		13 04
		Isaac Webb.....	do	do	64	8	5 12		10 64	do	18	231		14 34
		Chicago.....	do	do	23	24	5 52		6 72	do	18	231		9 13
May	13	Dreadnought.....	do	do	84	8	8 24		8 24	May 13	18	228		10 43
May	28	Universe.....	do	do	118	8	9 44		9 44	May 13	18	233		11 74
		D. W. Clinton.....	do	do	77	8	6 16		8 56	May 28	18	218		11 71
		do.....	do	do	10	24	2 40							
May	29	American Union.....	do	do	64	8	5 12		9 44	May 29	18	217		11 71
		do.....	do	do	18	24	4 32		6 32	Mar. 27	18	280		7 88
Mar.	27	Webster.....	do	do	79	8	40		40	do	18	213		
June	2	Palestine.....	London	do	5	8	8 72		8 72	June 4	18	211		11 70
June	4	B. Adams.....	Liverpool	do	109	8	5 76		5 76	June 5	13	210		7 80
June	5	E. C. Scranton.....	do	do	72	8	8 96		8 96	June 7	18	208		11 69
June	7	Belle Wood.....	do	do	112	8	7 76		7 76	June 9	18	206		10 39
June	9	O. Monard.....	do	do	97	8	5 52		5 52	do	18	206		7 79
June	9	W. Woodbury.....	do	do	69	8	2 58		4 56	June 10	18	205		6 49
June	10	Endymion.....	do	do	36	8	1 68							
		do.....	do	do	7	24	9 92		12 08	June 15	18	200		15 58
June	15	Columbia.....	do	do	124	8	2 16		12 00	June 16	18	199		15 58
June	16	L. Thompson.....	do	do	9	24	9 08		7 36	June 18	18	197		9 08
June	18	Excelsior.....	do	do	150	8	6 56		6 56	June 21	18	194		9 07
June	21	New World.....	do	do	92	8	9 92		60	June 25	18	190		1 30
June	24	Resolute.....	do	do	82	8	8 80		15 76	June 28	18	187		20 73
June	25	J. Thompson.....	do	do	124	8	6 96		8 72	June 29	18	186		11 66
June	25	do.....	do	do	2	30								
June	28	do.....	do	do	110	8								
		do.....	do	do	29	24								
June	29	W. Tapscott.....	do	do	109	8								

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment	Time.		Interest to January 1, 1877.
									Years.	Days.	
1858.								1858.			
July 2	City of New York	Liverpool	Commissions..	\$86	<i>Pr. ct.</i> 8	\$6 88	\$11 68	July 2	18	183	\$15 54
July 2	Aurora	do	do	20	8	4 80		do	18	183	12 95
July 9	Ontario	do	do	92	8	7 36	10 00	do	18	176	12 93
July 12	Cultivator	do	do	11	8	8 64	9 60	July 12	18	173	12 93
July 9	Compromise	do	do	77	8	6 16	5 76	July 9	18	176	7 76
July 13	Cynosure	do	do	18	8	4 32	13 28	July 13	18	172	16 81
July 15	A. Gallatin	do	do	43	24	10 32	12 08	July 15	18	170	15 51
July 16	Washington	do	do	11	8	8 44	12 40	July 16	18	169	15 50
July 19	West Point	do	do	155	8	2 64	8 08	July 19	18	166	10 33
July 20	So Chief	do	do	101	8		9 28	July 20	18	165	11 63
July 20	H. Queen	do	do	116	8	12 88	16 96	do	18	165	21 95
July 22	Neptune	do	do	17	24	4 08	15 92	July 22	18	163	20 66
July 26	Manhattan	do	do	169	8	13 52	17 92	July 26	18	159	23 23
July 26	J. J. Boyd	do	do	10	24	2 40	9 28	do	18	159	11 61
July 28	E. Lawrence	do	do	161	8	12 88	8 00	July 28	18	157	10 32
July 30	J. Gilchrist	do	do	21	24	5 04	6 40	July 30	18	155	7 74
July 30	Sir R. Peel	do	do	8	8		13 76	do	18	155	18 05
July 31	Louis Napoleon	Hamburg	do	100	8	8 00	1 24	do	18	155	1 29
July 31	Empire State	Liverpool	do	24	24	5 76	12 56	July 31	18	154	16 76
Aug. 2	Emerald Isle	do	do	31	4	10 40	12 00	Aug. 2	18	152	15 47
Aug. 4	Princeton	do	do	9	24	2 16	11 76	Aug. 4	18	150	15 47
Aug. 5	J. Foster, jr	do	do	99	8	7 92	24 08	Aug. 5	18	149	30 92
Aug. 6	Webster	do	do	17	24	4 03	15 92	Aug. 6	18	148	20 61
	Emerald Isle	do	do	147	8	16 40	13 92	do	18	148	20 61
				205	8	7 68	13 92		18	148	20 61
				32	24	2 40	13 92		18	148	20 61
				169	8	13 52	13 92		18	148	20 61
				10	24	2 40	13 92		18	148	20 61
				144	8	11 52	13 92		18	148	20 61
				10	24	2 40	13 92		18	148	20 61

Aug. 7	Empire	do	do	121	8	9 68	9 68	do	18	147	12 88
	Bridgewater	do	do	112	8	8 96					
Aug. 9	Australia	do	do	8	24	1 92	10 88	Aug. 7	18	147	14 17
Aug. 10	Underwriter	do	do	141	8	11 28					
	J. L. Parson	do	do	34	24	8 16	19 44	Aug. 9	18	145	24 47
	Saint Louis	do	do	91	8	7 28					
Aug. 11	Lady Franklin	do	do	11	24	2 64	9 92	Aug. 10	18	144	12 87
	Molocka	do	do	67	8		5 36	do	18	144	6 43
	E. Austin	do	do	109	8	8 72	9 68	Aug. 11	18	143	12 87
	L. Blanchard	do	do	4	24	96					
Aug. 13	J. A. Westervelt	do	do	93	8	7 44	9 84	do	18	143	12 87
Aug. 16	J. Hermann	Hamburg	do	10	24	2 40	7 36	Aug. 13	18	141	9 00
	Juventa	Liverpool	do	92	8						
	Devonshire	London	do	114	8	9 12	14 64	Aug. 16	18	138	19 29
	J. Bright	Liverpool	do	23	24	5 52					
Aug. 18	Baltic	do	do	97	8		7 76	do	18	138	10 29
	Great Western	do	do	104	8		8 32	Aug. 18	18	138	10 28
Aug. 21	H. Clay	do	do	29	4		1 16	do	18	138	1 28
	R. Robinson	do	do	67	8	5 56	8 20	Aug. 21	18	133	10 28
	Fidelia	do	do	11	24	2 64	1 88	Aug. 23	18	131	2 57
Aug. 23	Amazon	do	do	47	4		11 20	do	18	131	14 13
	Prima Donna	do	do	119	8	9 52	8 56	Aug. 24	18	130	11 56
	B. D. Metcalf	do	do	7	24	1 68	17 84	do	18	130	23 12
Aug. 24	W. Tell	do	do	147	8		6 00	do	18	130	23 12
Sept. 2	Plutarch	do	do	148	8	11 84	8 64	Sept. 2	18	121	11 54
	J. Wright	do	do	25	24	6 00	6 72	do	18	121	8 98
Sept. 7	Marquette	do	do	2	24	48	17 20	Sept. 7	18	116	21 80
	L. Greenman	do	do	50	8	4 00					
	Aldenah	do	do	53	24	12 92	40	Sept. 13	18	110	6 40
	Intrepid	do	do	5	8		5 36	Sept. 15	15	108	5 12
	R. A. Heim	do	do	67	8		3 76	do	15	108	11 52
	Orient	do	do	47	8	3 76	8 80	Sept. 20	18	103	19 19
Sept. 13	Marquette	do	do	21	24	5 04	7 04	do	18	103	8 95
	Prima Donna	do	do	76	6	6 08	4 72	Sept. 21	18	102	6 40
	B. D. Metcalf	do	do	36	24	8 64	4 48	do	18	102	5 12
	W. Tell	do	do	46	8	3 68	3 59	do	18	102	5 12
Sept. 20	Marquette	do	do	14	24	3 36	6 16	do	18	102	7 68
	L. Greenman	do	do	46	8	3 68	4 88	do	18	102	6 40
	Aldenah	do	do	19	24	3 36	5 44	do	18	102	6 40
	Intrepid	do	do	59	8		4 72	do	18	102	6 40
	R. A. Heim	do	do	56	6		4 48	do	18	102	5 12
	Orient	do	do	44	8		3 59	do	18	102	5 12
Sept. 21	Marquette	do	do	77	8		6 16	do	18	102	7 68
	L. Greenman	do	do	61	8		4 88	do	18	102	6 40
	Aldenah	do	do	50	8		5 44	do	18	102	6 40
	Intrepid	do	do	6	24	1 44	5 60	do	18	102	7 68
	R. A. Heim	do	do	50	8	4 00	1 92	do	18	102	2 55
	Orient	do	do	7	24	1 68	10 64	Sept. 22	18	101	14 07
	Saratoga	do	do	8	24						
	Wanderer	Cronstadt	do	79	8	6 32					
	Universe	Liverpool	do	18	24	4 38					

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessels.	Where from.	Exacted on—	Dutiable value.		Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1871.
				Rate.	Pr. ct.				Years.	Days.	
1858.								1858.			
Sept. 23	Pomona	Liverpool	Commissions ..	\$91	8	\$7 28	\$9 92	Sept. 23	18	100	12 79
				11	24	2 64					
Sept. 27	Constantine	do	do	85	8	6 80	6 00	Sept. 27	18	96	8 94
	Switzerland	do	do	75	8	do			18	96	7 67
	Chicago	do	do	56	8	4 48	10 64	do	18	96	5 13
	Calhoun	do	do	73	8	5 84			18	96	14 06
				20	24	4 80					
	Yorktown	do	do	24	12	2 88	12 64	Sept. 29	18	94	3 83
Sept. 29	J. Webb	do	do	156	8	do			18	94	16 61
Oct. 2	America	do	do	74	8	5 92	3 20	Oct. 2	18	91	7 66
Oct. 4	Centurion	do	do	40	8	do			18	89	3 83
Oct. 5	Yorkshire	do	do	184	8	14 72	17 36	Oct. 4	18	89	3 83
				11	24	2 64			18	89	21 70
Oct. 11	Constellation	do	do	124	8	9 92	12 56	Oct. 5	18	89	21 70
				11	24	2 64					
Oct. 12	Liverpool	London	do	22	12	2 64	8 00	Oct. 11	18	82	16 58
	E. C. Seranton	Liverpool	do	100	8	do			18	81	3 82
	D. W. Clinton	do	do	154	8	12 32	13 04	do	18	81	10 20
				3	24	72			18	81	16 58
Oct. 14	L. Southard	do	do	118	8	9 44	7 32	Oct. 14	18	79	11 48
	M. Nottebohm	do	do	94	8	do			18	79	10 20
	City of Baltimore	do	do	2	24	48	16 56	do	18	79	do
Oct. 20	Thornton	do	do	174	8	13 92			18	79	do
				17	24	2 64	8 64	Oct. 20	18	73	21 65
	Progress	do	do	108	8	do			18	73	11 46
Oct. 22	American Union	do	do	128	8	10 24	14 32	do	18	73	11 46
				17	24	4 08			18	71	17 83
Oct. 25	New World	do	do	135	8	10 80	13 44	Oct. 22	18	71	17 83
				11	24	2 64					
	Endymion	do	do	180	8	14 40	6 96	0 5	18	68	16 55
	Compromise	do	do	87	8	do			18	68	17 82
	American Eagle	do	do	7	8	56	13 52	do	18	68	8 91
				54	24	12 96			18	68	17 82
	W. Tapscott	do	do	136	8	10 88	11 44	do	18	67	14 00
Oct. 28	O. Monarch	do	do	113	8	9 04			18	67	14 00
				10	24	2 40	7 32	Oct. 28	18	65	14 00
	G. Mannering	London	do	61	12	do			18	65	8 90

	L. Thompson	Liverpool	do	168	8	13 44	14 88	do	18	65	19 08
	Vigo	do	do	6	24	1 44	96	Oct. 29	18	64	1 27
Nov. 1	G. Hamilton	do	do	3	24		72	do	18	64	1 27
	Columbia	do	do	4	15		60	Nov. 1	18	61	1 27
	Resolute	do	do	77	8	6 16	10 66	do	18	61	13 98
		do	do	30	15	4 50					
Nov. 8	J. J. Bogart	do	do	179	8	14 32	15 04	do	18	61	19 07
		do	do	3	24	72					
Nov. 9	H. Queen	do	do	128	8	10 24	12 64	Nov. 8	18	54	16 51
Nov. 10	Constitution	do	do	10	24	2 40					
	J. Thompson	do	do	170	8		13 60	Nov. 9	18	53	17 78
Nov. 11	Cultivator	do	do	122	8		9 76	Nov. 10	18	52	12 69
	Arctic	do	do	219	8		17 52	do	18	52	22 86
	West Point	do	do	162	8		12 96	Nov. 11	18	51	16 50
Nov. 12	Kangaroo	do	do	152	8		12 96	do	18	51	15 23
	F. B. Cutting	do	do	129	8		10 32	do	18	51	12 70
	W. Frothingham	do	do	2	24		48				
	R. Treat	Havre	do	186	8		14 88	Nov. 12	18	50	19 04
	Excelsior	Liverpool	do	3	24		72	do	18	50	1 27
Nov. 25	City of Baltimore	do	do	66	8		5 28	Nov. 15	18	47	6 34
Nov. 26	Neptune	do	do	98	8		7 84	Nov. 24	18	38	10 13
		do	do	3	24		72	Nov. 25	18	37	1 26
		do	do	174	8	13 92	18 24	Nov. 26	18	36	22 80
Nov. 29	E. D. Peters	do	do	18	24	4 32					
Nov. 30	Aurora	do	do	89	8		7 12	Nov. 29	18	33	8 86
		do	do	146	8	11 68	14 32	Nov. 30	18	32	17 72
Dec. 6	City of New York	do	do	11	24	2 64					
		do	do	167	8	13 36	13 84	Dec. 6	18	26	17 71
Dec. 10	T. Jefferson	do	do	2	24	48					
Dec. 15	Gutenberg	do	do	106	8		8 48	Dec. 10	18	22	10 11
	City of Washington	Hamburg	do	20	4		80	Dec. 15	18	17	1 26
Dec. 16	Persia	Liverpool	do	3	24		72	do	18	17	1 26
	Volga	do	do	1	24		24				
Dec. 20	A. Gallatin	Cronstadt	do	51	24		12 24	Dec. 16	18	16	15 15
Dec. 28	Kangaroo	Liverpool	do	161	8		12 88	Dec. 20	18	12	16 40
Dec. 29	Caravan	do	do	3	8		24				
1859.		do	do	130	8		10 40	Dec. 29	18	3	12 60
Jan. 3	Success	do	do	76	8		6 08	1859.			
Jan. 5	Caravan	do	do	130	8		10 40	Jan. 3	17	363	7 56
Jan. 10	Webster	do	do	190	8		15 20	do	17	363	12 60
Jan. 15	Washington	do	do	143	8		11 44	Jan. 5	17	361	18 88
Jan. 18	L. Napoleon	do	do	14	4		56	Jan. 10	17	356	13 84
Jan. 22	City of Washington	Hamburg	do	5	24		1 20	Jan. 15	17	351	1 25
Jan. 23	Manhattan	Liverpool	do	82	8		6 56	Jan. 18	17	348	1 25
Jan. 24	E. Austin	do	do	105	8		8 40	Jan. 22	17	344	8 79
Jan. 25	Australia	do	do	164	8		13 12	Jan. 24	17	342	10 04
Jan. 27	Dreadnaught	do	do	136	8		10 84	Jan. 25	17	341	16 32
	Empire	do	do	63	8	5 04	7 48	Jan. 27	17	339	13 80
Feb. 7	do	do	do	10	24	2 40		do	17	339	8 78
	Devonshire	do	do	7	8		5 04	Feb. 7	17	328	1 24
		London	do								

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.
									Years.	Days.	
1859.								1859.			
Feb. 7	Escort.....	Liverpool	Commissions..	\$29	8	.....	\$2 32	Feb. 7	17	328	\$2 50
Feb. 28	City of Manchester	do	do	3	24	.....	72	Feb. 24	17	307	1 24
Mar. 3	City of Baltimore	do	do	3	24	.....	72	Mar. 3	17	304	1 24
Mar. 9	Jura.....	do	do	5	24	.....	1 20	Mar. 9	17	298	1 25
Mar. 19	City of Washington	do	do	5	24	.....	1 20	Mar. 19	17	288	1 24
Mar. 21	Columbia.....	do	do	68	8	.....	5 24	Mar. 21	17	246	6 22
	Antarctic.....	do	do	88	8	.....	7 04	do	17	286	8 71
	Switzerland.....	do	do	159	8	.....	12 72	do	17	286	16 18
	Amazon.....	London	do	26	4	.....	1 04	do	17	286	1 24
Mar. 24	Thornton.....	Liverpool	do	110	8	.....	8 80				
				19	24	.....	4 56	Mar. 24	17	283	16 17
Mar. 26	J. Foster, jr.....	do	do	104	8	.....	8 32				
				8	24	.....	1 92	Mar. 26	17	281	12 43
	R. A. Heim.....	do	do	93	8	.....	7 44	do	17	281	8 70
	Roscius.....	do	do	132	8	.....	10 50	Mar. 28	17	279	18 65
Mar. 29	Underwriter.....	do	do	20	24	.....	4 80				
				102	8	.....	8 16	Mar. 29	17	278	18 65
	Quickstep.....	do	do	28	24	.....	6 72				
				64	8	.....	5 12	do	17	278	11 19
				15	24	.....	3 60				
Mar. 31	H. Queen.....	do	do	173	8	.....	13 84	Mar. 31	17	276	23 61
				31	24	.....	5 04				
Apr. 1	Resolute.....	do	do	77	8	.....	6 16	Apr. 1	17	275	12 43
				16	24	.....	3 84				
Apr. 4	Universe.....	do	do	36	8	.....	2 88	Apr. 4	17	272	3 72
	Neptune.....	do	do	117	8	.....	9 36	do	17	272	12 42
				3	24	.....	72				
Apr. 5	Persia.....	do	do	1	24	.....	24				
Apr. 6	F. Gebhard.....	do	do	184	8	.....	14 72	Apr. 6	17	270	21 11
				11	24	.....	2 64				
Apr. 7	Star of the West	do	do	123	8	.....	9 84	Apr. 7	17	269	21 11
				31	24	.....	7 44				
Apr. 9	R. Kelly.....	do	do	72	8	.....	5 76	Apr. 9	17	267	7 44
Apr. 15	City of Baltimore	do	do	3	24	.....	72	Apr. 15	17	261	1 24
Apr. 19	R. L. Lane.....	do	do	114	8	.....	9 12	Apr. 29	17	257	11 15
Apr. 21	C. A. Stumler.....	do	do	72	8	.....	5 76	Apr. 21	17	255	7 43
	D. W. Clinton	do	do	32	8	.....	2 56	do	17	255	4 95

Apr. 23	Matilda	do	do	84	8	6 72	Apr. 23	17	253	8 67
Apr. 26	J. Webb	do	do	52	8	4 16	Apr. 26	17	250	13 61
Apr. 26	Celestial Empire	Liverpool	Commissions	162	8	6 48	Apr. 26	17	250	24 75
Apr. 28	Jura	do		28	24	12 96	Apr. 28	17	248	1 24
Apr. 29	City of Washington	do		6	24	6 72	Apr. 28	17	247	
	H. Clay	do		2	24		Apr. 29	17	247	24 75
Apr. 30	Philadelphia	do		217	9	17 56	Apr. 30	17	246	21 03
		do		9	24	2 16	Apr. 30	17	244	23 46
May 2	M. O'Brien	do		143	8	11 44	May 2	17	244	1 24
	Humboldt	Hamburg		227	8	6 00	do	17	244	23 46
May 5	Phenix	Liverpool		13	4		May 5	17	241	23 48
	J. A. Stemler	Antwerp		234	8		do	17	241	16 07
May 6	Constitution	Liverpool		110	12		May 6	17	240	7 41
	M. Nottebohm	do		79	8					
		do		180	8	14 40				
May 7	L. Thompson	do		20	24	4 80	May 6	17	240	23 46
May 9	Bridgewater	do		4	30		May 7	17	239	1 24
May 10	Donau	Hamburg		185	8	14 80	May 9	17	237	18 53
	31 States	Liverpool		13	4	52	May 10	17	236	1 24
May 12	R. Busted	do		131	8	10 48	do	17	236	12 35
May 13	Princeton	do		174	8	13 92	May 12	17	234	17 29
		do		186	8	14 88	May 13	17	233	20 98
May 14	Persia	do		3	24	1 92	May 14	17	232	1 24
	M. Hammond	do		201	8	16 08	do	17	232	22 22
		do		6	24	1 44	do	17	232	1 23
May 16	Kangaroo	do		3	24		do	17	232	
	M. Luther	do		212	8	16 96	May 16	17	230	23 44
		do		10	24	2 40				
	Independence	do		186	8	14 88	do	17	230	23 44
May 17	Dreadnought	do		18	24	4 32	do	17	230	
		do		186	8	14 88	May 17	17	229	27 14
May 18	Valentia	do		29	24	6 96	May 18	17	228	13 57
May 19	City of Brooklyn	do		143	8	13 44	May 19	17	227	18 50
		do		168	8	1 68	May 20	17	226	4 93
May 20	Plutarch	do		7	24		do	17	226	23 43
	Webster	do		30	12		May 21	17	225	25 89
May 21	Monarch of the Sea	do		214	8	17 12	do	17	225	12 33
		do		12	15	1 80	do	17	225	23 42
May 23	Samaritan	do	Commissions	215	8	17 20	May 21	17	225	25 89
	Manhattan	do		15	24	3 60	do	17	225	12 33
		do		128	8	16 48	May 23	17	223	23 42
	Emerald Isle	do		206	8	2 40	do	17	223	25 88
		do		10	24	14 64	do	17	223	28 35
	Great Western	do		183	8	6 24	do	17	223	28 35
		do		26	24	13 20	do	17	223	2 46
	Vigo	do		41	24	9 84	do	17	223	13 56
	Star of the Union	do		165	8	2 16	do	17	223	13 56
		do		9	24	11 30				

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.	
									Years.	Days.		
1859.								1859.				
May 24	Constellation	Liverpool	Commissions ..	\$202	<i>Pr. ct.</i> 8	\$16 16	} \$30 24	May 24	17	222	\$24 65	
	H. B. Wright	do	do	17	24	4 08						
	O. Moses	do	do	207	8			16 56	do	17	222	20 95
May 25	J. A. Westervelt	do	do	74	8			5 92	do	17	222	7 39
	City of Brooklyn	do	do	224	8			17 92	May 25	17	221	22 18
May 26	City of Baltimore	do	do	62	24			14 88	do	17	221	18 48
	do	do	do	6	24			1 44	May 26	17	220	1 33
	J. Thompson	do	do	25	24			6 00	do	17	220	7 39
May 28	J. Baker	do	do	231	8			18 48	do	17	220	22 18
May 30	Compromise	do	do	137	8			10 96	May 28	17	218	13 55
	Juliet Grundy	do	do	194	8			15 52	May 30	17	216	19 70
May 31	Belle Wood	do	do	176	8			14 08	do	17	216	17 25
				182	8			14 56	May 31	17	215	20 93
June 1	M. R. Ludwig	do	do	12	24	2 88		17 44				
				126	8	10 08			June 1	17	214	19 69
				24	24	5 76						
June 2	Great Western	do	do	10	24			2 40	June 2	17	213	2 46
June 6	Byzantium	do	do	210	8			16 80	June 6	17	209	20 91
June 8	City of Washington	do	do	3	24			72	June 8	17	207	1 23
	do	do	do	6	24			1 44	do	17	207	1 23
June 9	Devonshire	do	do	7	8			56	June 9	17	206	1 23
June 10	Tornado	do	do	94	8			7 52	June 10	17	205	9 83
	Yorkshire	do	do	221	8	17 68			do	17	205	27 04
				16	24	3 84						
June 11	J. Bright	do	do	45	8			3 60	June 11	17	204	4 91
June 14	do	do	do	61	24			14 64	June 14	17	201	18 42
June 15	Empire	do	do	94	8			7 52	June 15	17	200	9 82
	J. Smith	do	do	59	24			14 16	do	17	200	17 19
	Orient	do	do	146	8	11 68			do	15	200	23 34
				31	24	7 44						
	Chancellor	do	do	126	8			10 08	June 15	17	200	12 18
	White Star	do	do	149	8	11 92			do	17	200	17 19
				7	24	1 68						
June 22	Ruskin	do	do	102	8			2 16	June 22	17	193	9 81
June 23	C. W. White	do	do	96	8			7 68	June 23	17	192	9 81
	Kangaroo	do	do	6	24			1 44	do	17	192	1 23
	do	do	do	4	24			96	do	17	192	1 22

June 24	American Union	do	do	109	8	8 72	14 00	June 24	17	191	17 17
					24	5 28					
	Persia	do	do	6	24		1 44	do	17	191	1 23
June 27	Baltic	do	do	106	8		8 48	June 27	17	188	9 81
June 29	E. Austin	do	do	117	8	9 36					
					24	1 68	11 04	June 29	17	186	13 48
	Louis Napoleon	Hamburg	do	11	4		44				
	Columbia	Liverpool	do	98	8	7 84	14 08	do	17	186	17 16
					24	6 24					
	Escort	do	do	151	8	12 08	16 64	do	17	186	20 83
					19	4 56					
July 9	J. Foster, jr	do	do	119	8	9 52	23 44	July 9	17	176	28 15
					58	13 92					
	J. J. Boyd	do	do	104	8	8 32	15 76	do	17	176	19 58
					31	7 44					
	Vigo	do	do	3	24		72	do	17	176	1 22
July 13	City of Baltimore	do	do	3	24		72	July 13	17	172	1 22
	Calhoun	do	do	132	8	10 56	18 24	do	17	172	21 01
					32	7 68					
	J. Foster, jr	do	do	119	8	9 52	23 44	July 13	17	172	28 13
					58	13 92					
July 14	City of Baltimore	do	do	2	24		48		17	172	
	Cynosure	do	do	119	8	8 72	18 56	July 14	17	171	23 23
					41	9 84					
	Etna	do	do	3	24		72	do	17	171	1 22
	Annawan	do	do	63	8		5 04	do	17	171	6 11
July 16	Great Britain	do	do	10	24		2 40	July 16	17	169	2 44
July 20	City of Washington	do	do	3	24		72	July 20	17	165	1 22
	B. T. Kimball	do	do	83	8	6 64	10 72	do	17	165	13 43
					17	4 08					
	Montmorenci	do	do	37	8	2 96	4 64	do	17	165	6 11
					7	1 68					
	Deutschland	Hamburg	do	45	4		1 80	do	17	165	2 44
July 22	City of Washington	Liverpool	do	3	24		72	do	17	165	1 22
July 23	Africa	do	do	6	24		1 44	July 22	17	163	1 22
	Empire State	do	do	11	8	5 68	11 92	July 23	17	162	14 65
					26	6 24					
July 25	Victory	do	do	140	8	11 20	21 28	July 25	17	160	25 63
					42	10 08					
	W. Stetson	do	do	56	8	4 48	9 76	do	17	160	12 20
					22	5 28					
July 27	Amazon	London	do	7	8		56	do	17	160	1 22
	Endymion	Liverpool	do	107	8	8 56	19 12	July 27	17	158	23 18
					44	10 56					
July 29	C. Nesmith	do	do	97	8		7 76	July 29	17	156	9 75
Aug. 2	Jura	do	do	13	24		72	Aug. 2	17	152	1 23
Aug. 3	H. Queen	do	do	141	8		11 28	Aug. 3	17	151	13 41
Aug. 6	Cultivator	do	do	108	8		13 68	Aug. 6	17	148	17 05
					21	5 04					
Aug. 11	J. Fish	do	do	47	8	8 64	3 76	do	17	148	4 87
	West Point	do	do	136	8	10 88	17 12	Aug. 11	17	143	20 69
					26	6 24					

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.
									Years.	Days.	
1859.								1859.			
Aug. 16	City of Washington	Liverpool	Commissions..	\$7	<i>Pr. ct.</i> 24		\$1 68	Aug. 16	17	138	\$2 43
Aug. 20	Homergau	do	do	102	8		8 16	Aug. 20	17	134	9 72
Aug. 22	Switzerland	do	do	69	8	\$5 52	9 60	Aug. 22	17	132	12 15
				17	24	4 08					
Aug. 24	City of New York	do	do	88	8	7 04	15 68	Aug. 24	17	130	19 43
				36	24	3 64					
Aug. 25	Resolute	do	do	64	8	5 12	14 96	Aug. 25	17	129	18 22
				41	24	9 84					
Aug. 26	Neptune	do	do	101	8	8 08	17 44	Aug. 26	17	128	20 64
				39	24	9 36					
Aug. 27	Antarctic	do	do	137	8	10 96	13 50	Aug. 27	17	127	17 00
				11	24	2 64					
	America	do	do	69	8	5 52	5 52	do	17	127	17 28
Aug. 29	Vandalia	do	do	55	8	4 40	4 40	Aug. 29	17	125	4 85
	R. Kelly	do	do	130	8	10 40	15 68	do	17	125	19 42
				22	24	5 28					
Aug. 30	Etna	do	do	14	28	3 36	3 36	Aug. 30	17	124	3 64
	E. Kimball	do	do	72	8	5 76	9 84	do	17	124	12 13
				17	24	4 08					
Sept. 1	City of Washington	do	do	5	24	1 20	1 20	Sept. 1	17	122	1 21
	Dreadnought	do	do	139	8	11 12	11 12	do	17	122	13 35
Sept. 2	Antarctic	do	do	24	24	5 76	5 76	Sept. 2	17	121	7 28
Sept. 5	Vandalia	do	do	16	24	3 84	3 84	Sept. 5	17	118	4 85
Sept. 12	J. Webb	do	do	113	8	9 04	16 48	Sept. 12	17	111	19 38
				31	24	7 44					
Sept. 15	J. Stuart	do	do	129	8	10 32	14 64	Sept. 15	17	108	18 16
				18	24	4 32					
Sept. 16	R. S. Ely	do	do	162	8	12 96	17 52	Sept. 16	17	107	21 78
				19	24	4 56					
Sept. 19	Normandy	do	do	107	8	8 56	8 56	Sept. 19	17	104	10 88
Sept. 20	Lafayette	do	do	88	8	7 04	7 04	Sept. 20	17	103	8 46
Sept. 21	Australia	do	do	138	8	11 04	14 64	Sept. 21	17	102	18 14
				15	24	3 60					
Sept. 23	Plutarch	do	do	115	8	9 20	11 84	Sept. 23	17	100	14 51
				11	24	2 64					
Sept. 24	Reporter	do	do	117	8	9 36	9 36	do	17	100	10 88
	Manhattan	do	do	163	8	13 04	17 16	Sept. 24	17	99	20 55
				13	24	4 12					

H. Ex. 27—11

Sept. 26	W. H. Prescott	do	do	130	8	10 40	Sept. 26	17	97	12 08
	D. W. Clinton	do	do	96	8	7 68	do	17	97	14 50
Sept. 27	Webster	do	do	16	24	3 84	do	17	96	16 91
	National Guard	do	do	148	8	11 84	Sept. 27	17	96	12 08
	Star of the West	do	do	10	24	2 40	do	17	96	20 54
Sept. 28	Christiana	do	do	194	8	11 92	do	17	96	1 21
	Marcaroni	do	do	149	8	5 28	Sept. 28	17	95	2 41
Sept. 29	Constitution	do	do	10	12	1 80	do	17	94	13 28
	City of Baltimore	do	do	132	8	3 12	Sept. 29	17	94	3 62
Oct. 6	J. A. Westervelt	do	do	13	24	10 72	do	17	87	18 10
Oct. 7	Great Western	do	do	134	8	4 32	Oct. 6	17	86	26 54
Oct. 10	Emerald Isle	do	do	18	34	11 12	Oct. 7	17	86	14 47
	Lady Franklin	do	do	47	24	8 64	do	17	83	13 26
Oct. 11	W. F. Storer	do	do	108	8	3 84	do	17	82	9 64
Oct. 14	Charlotte	do	do	16	24	7 68	Oct. 11	17	79	4 82
Oct. 15	City of Washington	do	do	12	24	2 88	Oct. 14	17	78	3 61
Oct. 17	J. Bright	do	do	12	24	11 44	Oct. 15	17	76	13 25
	Africa	do	do	143	8	2 88	Oct. 17	17	76	3 61
Oct. 20	Advance	do	do	12	24	7 44	do	17	73	8 42
Oct. 21	J. Thompson	do	do	93	8	9 60	Oct. 20	17	72	19 26
Oct. 24	Columbia	do	do	129	8	6 00	Oct. 21	17	69	18 05
	J. R. Keeler	do	do	25	24	10 08	Oct. 24	17	69	14 44
Oct. 27	G. Green	Cronstadt	do	126	8	9 84	do	17	66	20 44
Oct. 28	Persia	Liverpool	do	19	24	1 92	Oct. 27	17	65	3 61
Oct. 31	J. Bright	do	do	8	24	6 56	Oct. 28	17	62	13 22
Nov. 4	Universe	do	do	142	8	6 72	Oct. 31	17	58	15 61
Nov. 8	W. Tapscott	do	do	82	8	8 64	Nov. 4	17	54	13 20
Nov. 10	Devonshire	London	do	23	24	2 64	Nov. 8	17	52	1 20
Nov. 11	Nottebourn	Liverpool	do	11	24	9 44	Nov. 10	17	51	20 39
Nov. 12	J. Foster, jr	do	do	118	8	4 95	Nov. 11	17	50	19 19
	City of Baltimore	do	do	33	15	2 88	Nov. 12	17	50	4 79
Nov. 14	E. Austin	do	do	12	24	8 56	do	17	48	19 18
	Orient	do	do	107	8	7 68	Nov. 14	17	48	20 38
	Belle Wood	do	do	32	24	14 32	Nov. 15	17	47	15 58
		do	do	15	24	1 92				
		do	do	179	8	9 44				
		do	do	8	24	7 92				
		do	do	118	8	9 04				
		do	do	33	24	4 08				
		do	do	113	8					
		do	do	17	24					

ESTIMATES FOR PAYMENT OF CLAIMS.

Statement of excess of duty on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.		Amount.	Date of payment.	Time.		Interest to January 1, 1877.
					Pr.	ct.			Years.	Days.	
1859.								1859.			
Nov. 15	Endymion.....	Liverpool.....	Commissions..	\$128	8	\$10 24	} \$16 48	Nov. 15	17	47	\$19 18
				26	24	6 24					
Nov. 16	Asia.....	do.....	do.....	26	24	6 24	} 13 68	Nov. 16	17	46	7 19
Nov. 17	Bridgewater.....	do.....	do.....	141	8	11 28					
				10	24	2 40	} 7 44	Nov. 17	17	45	16 78
Nov. 18	Compeer.....	do.....	do.....	93	8	8					
Nov. 19	Ben Adams.....	do.....	do.....	121	8	9 68	} 11 68	Nov. 18	17	44	8 39
Nov. 20	J. H. Elliott.....	do.....	do.....	146	8	11 68					
Nov. 21	Chancellor.....	do.....	do.....	100	8	8 00	} 11 36	Nov. 19	17	42	14 37
				14	24	3 36					
Nov. 22	Volga.....	Cronstadt.....	do.....	51	24	11 24	} 15 92	Nov. 21	17	41	13 17
Nov. 23	Saxonia.....	Hamburg.....	do.....	47	12	5 64					
Nov. 25	Calhoun.....	Liverpool.....	do.....	112	8	8 96	} 15 92	Nov. 22	17	40	14 37
Nov. 28	Thornton.....	do.....	do.....	172	8	13 76					
				9	24	2 16	} 11 60	Nov. 23	17	39	7 18
	Escort.....	do.....	do.....	112	8	8 96					
				11	24	2 64	} 13 76	Nov. 25	17	37	10 77
Dec. 1	C. Magnus.....	do.....	do.....	37	8	2 96					
Dec. 6	Tranquebar.....	do.....	do.....	93	8	7 44	} 13 76	Dec. 1	17	31	3 59
Dec. 9	H. Queen.....	do.....	do.....	139	8	11 12					
				11	24	2 64	} 4 50	Dec. 6	17	26	8 36
Dec. 12	Bergund.....	Marseilles.....	do.....	30	15	4 50					
	Edinburgh.....	Liverpool.....	do.....	3	8	24	} 96	Dec. 9	17	23	16 72
				3	24	72					
Dec. 13	Amazon.....	London.....	do.....	7	8	56	} 14 40	Dec. 12	17	20	5 97
	J. J. Boyd.....	Liverpool.....	do.....	102	8	8 64					
				24	24	5 96	} 16 16	do.....	17	19	16 71
	Victory.....	do.....	do.....	124	8	9 92					
Dec. 15	Cultivator.....	do.....	do.....	26	24	6 24	} 11 52	do.....	17	19	19 10
				126	8	10 08					
				6	24	1 44	} 2 88	Dec. 15	17	17	14 32
Dec. 16	H. Clay.....	do.....	do.....	36	8	2 88					
Dec. 23	Washington.....	do.....	do.....	1	8	08	} 2 16	Dec. 16	17	16	3 57
Dec. 24	Fidelia.....	do.....	do.....	27	8	2 16					
Dec. 27	Gutenberg.....	Hamburg.....	do.....	19	12	2 28	} 6 16	Dec. 24	17	8	2 38
	Resolute.....	Liverpool.....	do.....	48	8	3 28					
				12	24	2 88	} 2 28	Dec. 27	17	5	2 38
	Dreadnought.....	do.....	do.....	91	8	7 28					
				27	24	6 48	} 13 76	do.....	17	5	7 14
								Dec. 29	17	3	16 67

1860.				1860.					
Jan. 4	West Point	do	29	8	2 32	Jan. 4	16	362	2 38
Jan. 7	Etna	do	8	24	1 92	Jan. 7	16	359	2 38
Jan. 15	Yorkshire	do	66	8	5 28	Jan. 15	16	351	9 50
			10	24	2 40				
Jan. 18	Palestine	London	7	8	56	Jan. 18	16	348	1 19
Jan. 21	M. Travis	do	49	15	7 35	Jan. 21	16	345	8 30
Jan. 25	J. Bertram	Hamburg	15	12	1 80	Jan. 25	16	341	2 37
Jan. 30	J. Webb	Liverpool	45	8	3 60	Jan. 30	16	336	4 74
Jan. 31	Constitution	do	20	8	1 60	Jan. 31	16	335	5 92
			13	24	3 12				
Feb. 7	Australia	do	40	8	3 20	do	16	335	3 55
Feb. 8	City of Baltimore	do	2	8	16		16	328	
	Webster	do	97	8	7 76	Feb. 8	16	327	15 37
			22	24	5 28				
Feb. 14	Etna	do	42	8	3 36	Feb. 14	16	321	3 54
Feb. 20	Manhattan	do	18	8	1 44	Feb. 20	16	315	7 08
			21	24	5 04				
Feb. 29	J. Bright	do	92	8	7 36	do	16	315	8 25
	Excelsior	do	64	8	5 12	Feb. 29	16	306	9 43
			13	24	3 12				
Mar. 1	Switzerland	do	137	8	10 96	Mar. 1	16	306	12 96
Mar. 6	Invincible	do	162	8	12 96	Mar. 6	16	301	21 20
			23	24	5 52				
Mar. 7	Star of the West	do	83	8	6 64	Mar. 7	16	300	8 24
Mar. 8	Rock Light	do	69	8	5 52	Mar. 8	16	299	7 06
Mar. 10	W. Tapscott	do	135	8	10 80	Mar. 10	16	297	12 95
Mar. 12	J. A. Westervelt	do	137	8	10 96	Mar. 12	16	295	12 94
	Columbia	do	139	8	11 12	do	16	295	12 94
Mar. 13	Great Western	do	133	8	10 64	Mar. 13	16	294	18 82
			22	24	5 28				
Mar. 14	Donati	do	87	8	6 96	Mar. 14	16	293	8 23
	Niagara	do	66	8	5 28	do	16	293	5 88
	Quickstep	London	7	8	56	do	16	293	1 17
Mar. 16	R. A. Heim	Liverpool	103	8	8 24	Mar. 16	16	291	9 41
Mar. 23	J. Foster, jr	do	130	8	10 40	Mar. 23	16	284	17 61
			18	24	4 32				
Mar. 24	E. Austin	do	116	6	9 28	Mar. 24	16	283	14 09
			11	24	2 64				
Mar. 26	Ironsides	do	100	8	8 00	Mar. 26	16	281	9 39
Mar. 27	Antarctic	do	150	8	12 00	Mar. 27	16	280	19 95
			19	24	4 56				
Mar. 29	President Fillmore	London	7	8	56	do	16	280	1 17
	B. Webb	Liverpool	36	8	2 88	Mar. 29	16	278	3 52
Apr. 2	Chancellor	do	122	8	9 76	Apr. 2	16	274	11 72
Apr. 6	Orient	do	71	8	5 68	Apr. 6	16	270	15 23
			31	24	7 44				
Apr. 12	Escort	do	106	8	9 48	Apr. 12	16	264	15 22
			18	24	4 32				
April 13	H. Queen	do	126	8	10 08	April 13	16	263	17 55
			19	24	4 56				

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.
									Years.	Days.	
1860.								1860.			
April 14	R. S. Ely	Liverpool	Commissions..	\$0 37	Pr. ct.						
				20	8	\$2 96		April 14	16	262	\$9 36
April 16	Thornton	do	do	1 35	8	4 80	\$7 76	April 16	16	260	19 68
April 17	L. Franklin	do	do	1 35	8	10 48	17 20	April 17	16	259	16 38
April 18	Emerald Isle	do	do	1 81	8	6 72	14 48	April 18	16	258	17 54
April 19	Montebello	do	do	1 72	8	13 76	14 96	April 19	16	257	10 52
April 20	Calhoun	do	do	1 10	8	1 20	8 80	April 20	16	256	22 21
April 20	W. F. Storer	do	do	1 90	8	15 20	19 28	April 21	16	255	8 18
April 26	J. Thompson	do	do	17	24	4 08	9 76	April 26	16	250	15 18
April 27	Cultivator	do	do	1 23	8	18	3 12	April 27	16	249	17 52
May 4	Fidelia	do	do	81	8	6 48	8 88	May 4	16	242	15 16
May 5	G. Mannering	do	do	1 33	8	10 64	2 16	May 5	16	241	8 16
May 7	J. R. Keeler	do	do	1 76	8	14 08	7 44	May 7	16	239	19 81
May 8	Underwriter	do	do	11	24	2 64	16 72	May 8	16	238	17 48
May 9	Caravan	do	do	1 43	8	11 44	14 80	May 9	16	237	16 31
May 10	Patmos	do	do	14	24	3 36	14 08	May 10	16	237	6 99
May 10	S. E. Smith	do	do	1 78	8	9 20	11 84	May 11	16	236	13 98
May 11	Resolute	do	do	1 15	8	5 52	23 20	May 11	16	235	26 79
May 12	New World	do	do	23	24	5 84	7 76	May 12	16	234	9 31
May 12	H. Clay	do	do	73	8	10 24	16 96	May 12	16	234	19 80
May 14	Constitution	do	do	1 23	8	6 72	18 40	May 14	16	232	20 96
May 14	L. Thompson	do	do	24	8	10 72	7 68	May 14	16	232	24 45
May 15	Revenue	Antwerp	do	1 54	8	12 32	20 72	May 15	16	231	4 65
				35	24	8 40	3 72				
				31	12						

May 15	Baltic	Liverpool	do	120	8	9 60	19 20	do	16	231	22 12	
May 16	Neptune	do	do	190	24	9 60	20 72	May 16	16	230	24 44	
	Aurora	do	do	23	24	15 20	15 60	do	16	230	18 62	
May 17	Dreadnought	do	do	220	8	5 52	17 60	22 16	May 17	16	229	25 61
	K. Prince	do	do	19	24	4 56	8 88	10 80	do	16	229	12 80
May 18	City of Brooklyn	do	do	111	8	1 92	10 80	13 44	May 18	16	228	15 12
	Carlisle	do	do	135	8	2 64	12 56	do	16	228	15 12	
	Kangaroo	do	do	11	24		8 08					
	Constellation	do	do	187	8	14 96	23 12	May 18	16	228	26 76	
	Victory	do	do	34	24	8 16	17 68	do	16	228	30 25	
	M. Nottebaum	Antwerp	do	221	8	17 68	8 40	do	16	228	5 81	
May 19	Sir R. Peel	do	do	35	24	8 40	4 80	do	16	228	3 49	
May 22	Emerald	Liverpool	do	40	12	25 12	3 00	May 19	16	227	3 49	
May 23	Australia	do	do	136	8	10 88	20 96	May 22	16	244	24 42	
May 25	J. Webb	do	do	42	24	10 08	17 84	21 92	May 23	16	223	25 58
May 26	W. Woodbury	do	do	17	24	4 08	10 80	22 80	May 25	16	221	26 73
June 1	J. Bright	do	do	50	24	12 00	11 12	16 64	May 26	16	220	19 75
June 2	B. Adams	do	do	139	8	11 12	11 28	16 80	June 1	16	214	19 74
June 4	A. Gallatin	do	do	23	24	5 52	5 52	13 12	June 2	16	213	15 09
June 6	Manhattan	do	do	141	8	11 28	16 80	21 52	June 4	16	211	25 53
June 7	City of Baltimore	do	do	23	24	5 52	18 96	18 96	June 6	16	209	22 04
June 8	H. Birch	do	do	28	24	6 72	48	12 40	do	16	208	13 92
June 11	Cavalier	do	do	6	8		8 56	15 04	June 8	16	207	17 39
June 12	Princeton	do	do	155	8	6 48	3 84	3 84	June 11	16	204	4 63
June 15	M. L. Lindsay	do	do	107	8	8 56	20 56	10 72	June 12	16	203	24 33
June 19	G. Marchand	Marselles	do	27	24	6 48	7 50	7 50	June 15	16	200	12 74
June 20	Webster	Liverpool	do	48	8	14 56	28 96	28 96	June 19	16	196	9 26
June 22	W. Tapscott	do	do	182	8	14 56	14 24	21 44	June 20	16	195	33 56
June 23	Arctic	do	do	25	24	6 00	11 28	20 16	June 22	16	193	24 30
June 25	Deutschland	Hamburg	do	47	24	11 28	14 24	1 00	June 23	16	192	23 14
	J. Bertram	do	do	178	8	14 24	7 20	3 84	June 25	16	190	1 15
				30	24	7 20	15 12		do	16	190	4 60
				189	8	15 12	5 04					
				21	24	5 04						
				25	4							
				32	12							

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to Jan-uary 1, 1877.	
									Years.	Days.		
1860.								1860.				
June 26	Bridgewater	Liverpool	Commissions..	\$211	<i>Pr. ct.</i>							
				38	8	\$16 88	}	\$26 00	June 26	16	189	\$30 06
				7	8	9 12						
July 2	Christiana	London	do	170	8	13 60	}	56	July 2	16	183	1-15
	Excelsior	Liverpool	do	5	24	1 20			14 80	do	16	183	17 32
July 3	Universe	do	do	109	8	8 72	}	14 24	July 3	16	183	16 16
				23	24	5 52			20 00	July 9	16	176	23 07
July 9	E. A. Hall	do	do	184	8	14 72	}	23 12	July 11	16	174	26 52
				22	24	5 22			12 16	July 12	16	173	13 84
July 11	Middlesex	do	do	181	8	14 48	}	6 96	July 13	16	172	8 07
				36	24	8 64			27 76	do	16	172	32 28
July 12	Assyria	do	do	152	8	12 16	}	14 96	July 14	16	171	17 29
				58	8	4 72			16 08	July 16	16	169	18 44
July 13	Doctor Barth	Hamburg	do	134	8	10 72	}	23 68	July 17	16	168	27 65
	Great Western	Liverpool	do	71	24	17 04			9 44	July 18	16	167	10 36
July 14	Washington	do	do	187	8	15 36	}	9 52	July 20	16	165	11 51
				156	8	12 48			17 92	July 23	16	162	20 71
July 16	Invincible	do	do	15	24	3 60	}	26 56	July 24	16	161	31 07
				179	8	14 32			12 48	July 30	16	155	13 79
July 17	Cynosure	do	do	39	24	9 36	}	18 16	do	16	155	20 69
				118	8	9 44			24	July 31	16	154	20 69
July 18	Isabella	do	do	119	8	9 52	}	48	do	16	153	-----
				206	8	16 48			18 24	July 31	16	154	20 69
July 20	Resolute	do	do	6	24	1 44	}	26 56	July 24	16	161	31 07
				230	8	19 40			12 48	July 30	16	155	13 79
July 23	Owego	do	do	34	24	8 16	}	18 16	do	16	155	20 69
				161	8	12 88			24	July 31	16	154	20 69
July 24	E. A. Austin	do	do	22	24	5 22	}	18 24	July 31	16	154	20 69
				162	8	12 96			24	do	16	155
July 30	R. Morse	do	do	22	24	5 22	}	48	do	16	153	-----
				136	8	11 04			12 00	Aug. 2	16	152	13 79
July 30	Chancellor	Liverpool	do	87	8	6 96	}	56	Aug. 3	16	152	1 15
				21	24	5 04			16 80	Aug. 6	16	148	19 52
Aug. 1	Ceres	Hamburg	do	7	8	5 60	}					
				177	8	14 16						
Aug. 2	L. Franklin	Liverpool	do	11	24	2 64	}					
Aug. 3	Christiana	London	do				}					
Aug. 6	Antarctic	Liverpool	do				}					

Aug. 8	M. C. Day		do	104	8	8 32	Aug. 8	16	146	9 18	
Aug. 10	O. Monarch		do	104	8	8 32					
				42	24	10 05	18 40	Aug. 10	16	144	20 65
Aug. 11	Thornton		do	174	8	13 92					
				13	24	3 12	17 04	Aug. 11	16	143	19 50
Aug. 15	Kittie Floyd		do	86	8		6 88	Aug. 15	16	139	8 02
Aug. 16	M. R. Ludwig		do	196	8	15 44	18 08	Aug. 16	16	138	20 64
				11	24	2 64		do	16	138	9 17
Aug. 17	Vandalia		do	100	8		8 00	do	16	137	14 90
Aug. 18	Emerald Isle		do	164	8		13 44	Aug. 17	16	136	24 06
	Orient		do	146	8	11 65	20 80	Aug. 18	16	136	22 92
				38	24	9 12					
	Escort		do	208	8	16 64	19 76	Aug. 18	16	136	13 74
				13	24	3 12		Aug. 20	16	134	17 18
Aug. 20	Thalatta		do	145	8		11 60	do	16	134	12 60
	Byzantium		do	106	8	12 48	15 12	do	16	133	20 61
				11	24	2 64		Aug. 21	16	133	9 16
Aug. 21	R. L. Lane		do	141	8		11 28	do	16	133	20 61
	H. Queen		do	96	8	7 68	18 48	Aug. 22	16	132	9 16
				45	24	10 80		do	16	132	20 61
Aug. 22	Asturion		do	98	8		7 84	do	16	132	10 30
	R. L. Ely		do	122	8	9 76	18 16	do	16	132	17 17
				35	24	8 40		Aug. 25	16	129	25 17
Aug. 25	Cultivator		do	108	8		8 64	do	16	132	13 70
	Calhoun		do	106	8	8 48	14 96	Aug. 27	16	127	18 23
				27	24	6 48		do	16	127	9 14
Aug. 27	Logan		do	196	8	15 08	7 92	do	16	116	9 14
				28	24	6 72	8 24	do	16	115	4 57
Sept. 3	Carolus Magnus	Liverpool	do	168	8	13 44	16 08	Sept. 3	16	120	10 27
				11	24	2 64		do	16	113	1 14
Sept. 7	Yorkshire	do	do	101	8	8 08	12 16	Sept. 7	16	116	12 55
				17	24	4 08		do	16	112	3 42
Sept. 8	Empire	do	do	99	8		7 92	do	16	116	21 65
	Resolute	do	do	103	8		8 24	Sept. 8	16	115	6 83
	F. B. Cutting	do	do	35	8	2 80	4 00	do	16	115	9 12
				5	24	1 20					
Sept. 10	New Orleans	do	do	88	8	7 04	9 44	Sept. 10	16	113	10 27
				10	24	2 40		do	16	113	1 14
	P. Henry	London	do	7	8		56	do	16	113	12 55
Sept. 11	Ironsides	Liverpool	do	135	8		10 80	do	16	112	3 42
Sept. 12	Donau	Hamburg	do	28	12		3 26	Sept. 11	16	111	6 83
	Fidela	Liverpool	do	112	8	8 96	18 56	Sept. 12	16	111	9 12
				40	24	9 60		do	16	111	22 80
Sept. 14	Humboldt	Hamburg	do	51	12		6 12	do	16	109	9 12
	Belle of the Ocean	Liverpool	do	83	8	6 64	7 84	Sept. 14	16	108	9 12
				5	24	1 20		do	16	108	22 80
Sept. 15	H. Clay	do	do	73	8	5 84	8 48	Sept. 15	16	105	9 12
				11	24	2 64		do	16	105	22 80
Sept. 18	Neptune	do	do	118	8	8 64	19 92	Sept. 18	16	103	18 23
				47	24	11 28		do	16	103	
Sept. 20	Dreadnought	do	do	59	8	4 72	16 00	Sept. 20	16	103	
				47	24	11 28					

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Dutiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.
									Y ears.	Days.	
1860.								1860.			
Sept. 20	Australia	Liverpool	Commissions	\$106 8	Pr. ct.	\$8 48	\$12 80	Sept. 20	16	103	\$14 81
				18 24		4 32					
Sept. 21	New World	do	do	131 8		10 48	10 48	Sept. 21	16	102	11 39
Sept. 22	L. Thompson	do	do	196 8		10 08	10 08	Sept. 22	16	101	11 39
	Sir R. Peel	do	do	11 8		88	8 56	do	16	101	10 25
				32 24		7 68					
Sept. 24	West Point	do	do	88 8		7 04	9 92	Sept. 24	16	99	11 38
				12 24		2 88					
Oct. 2	J. Bright	do	do	131 8		10 48	10 48	Oct. 2	16	91	11 37
Oct. 4	M. Nottetaum	do	do	100 8		8 00	10 64	Oct. 4	16	89	12 50
				11 24		2 64					
Oct. 6	J. Webb	do	do	62 8		4 96	10 00	Oct. 6	16	87	11 37
				21 24		5 04					
Oct. 8	J. J. Boyd	do	do	50 8		4 00	5 68	Oct. 8	16	85	6 82
				7 24		1 68					
Oct. 9	Southampton	do	do	10 8		80	2 24	Oct. 9	16	84	2 27
				6 24		1 44					
	Victory	do	do	19 8		1 52	1 52	do	16	84	2 27
Oct. 13	Revenue	do	do	95 8		7 60	10 48	Oct. 13	16	80	11 35
				12 24		2 88					
	Frigate Tapscott	do	do	88 8		7 04	9 92	do	16	80	11 35
				12 24		2 88					
Oct. 15	Planter	do	do	81 6		6 48	10 08	Oct. 15	16	78	11 35
				15 24		3 60					
Oct. 17	M. Grans	do	do	109 8		56	8 72	Oct. 17	16	76	1 13
Oct. 23	A. Gallatin	do	do	78 8		6 24	18 00	Oct. 23	16	70	10 20
Oct. 25	Aurora	do	do	49 24		11 76	1 52	Oct. 25	16	68	20 39
Oct. 26	Excelsior	do	do	19 8		4 00	1 52	Oct. 26	16	67	2 26
	Columbia	do	do	50 24		3 36	7 36	do	16	67	7 94
				14 24		3 36					
Oct. 27	Princeton	do	do	11 24		2 56	2 64	Oct. 27	16	66	3 39
Oct. 29	B. Adams	do	do	32 7		1 68	4 24	Oct. 29	16	64	4 53
				10 24		1 68	2 40	do	16	64	2 26
Nov. 1	City of Washington	do	do	80 8		6 40	6 40	Nov. 1	16	61	6 79
Nov. 5	Protector	do	do	115 8		9 20	17 12	Nov. 5	16	57	19 22
	Middlesex	do	do	33 24		7 92					

	Plymouth Rock	London	do	7	8	56	do	16	57	1 13	
Nov. 7	Universe	Liverpool	do	96	8	7 68	Nov. 7	16	55	9 04	
Nov. 12	Edinburgh	do	do	6	8	48					
Nov. 20	Great Western	do	do	20	24	4 80	Nov. 20	16	42	5 64	
Nov. 21	Red Gauntlet	do	do	10	8	88	Nov. 21	16	41	1 13	
Nov. 24	Antartic	do	do	19	24	4 56	Nov. 24	16	38	5 63	
	London	London	do	7	8	56	do	16	38	1 13	
Nov. 26	J. Foster jr.	Liverpool	do	23	24	5 52	Nov. 26	16	36	6 76	
	E. Austin	do	do	11	24	2 64	do	16	36	3 38	
	Dr. Barth	Hamburg	do	24	4	96	do	16	36	1 13	
Nov. 18	Constellation	Liverpool	do	45	6	3 60	Nov. 28	16	34	4 50	
	A. Jackson	do	do	26	8	2 08					
	do	do	do	8	24	1 92	4 00	do	16	34	4 50
	Invincible	do	do	14	24	3 36	do	do	16	34	3 38
Nov. 30	City of Baltimore	do	do	1	8	08					
Dec. 6	Chancellor	do	do	8	24	1 92	Dec. 6	16	26	2 25	
	Cultivator	do	do	3	24	72	do	16	26	1 13	
	Harvest Queen	do	do	11	24	2 64	do	16	26	3 36	
Dec. 15	Chamberlain	do	do	11	24	2 64	Dec. 15	16	17	3 36	
	K. Simpson	do	do	27	8	2 16	do	16	17	2 24	
Dec. 24	Leontine	Bremen	do	43	12	5 16	Dec. 24	16	8	5 62	
Dec. 26	Empire	Liverpool	do	101	8	8 08	Dec. 26	16	6	8 97	
	G. Mantering	do	do	28	24	6 72	do	16	6	7 84	
	Jura	do	do	20	8	1 60	do	16	6	2 24	
	Escort	do	do	54	8	4 32	do	16	6	4 48	
1861.							1861.				
Jan. 5	P. Henry	London	do	15	8	1 20	Jan. 5	15	361	1 12	
Jan. 6	West Point	Liverpool	do	29	8	2 32	Jan. 6	15	360	2 24	
Jan. 7	Daring	do	do	101	8	8 08					
				13	24	3 12	11 20	Jan. 7	15	359	12 30
	Warhawk	do	do	89	8	7 12	do	15	359	7 83	
	America	do	do	89	8	7 12	do	15	359	7 83	
	Neptune	do	do	28	8	2 24	do	15	359	2 24	
Jan. 8	Wild Hunter	do	do	71	8	5 68	Jan. 8	15	358	6 71	
	Emerald Isle	do	do	85	8	6 80	do	15	358	7 83	
	Dreadnought	do	do	104	8	8 32	do	15	352	8 95	
	L. Thompson	do	do	88	8	7 04	do	15	358	7 83	
Jan. 11	Rattler	do	do	41	8	3 28	Jan. 11	15	355	3 35	
	J. Bright	do	do	71	8	5 68	do	15	355	6 70	
Jan. 17	George Hurlburt	do	do	108	8	8 64	Jan. 17	15	349	10 05	
Jan. 23	New World	do	do	55	8	4 40	Jan. 23	15	343	4 46	
	Calhoun	do	do	106	8	8 48	do	15	343	8 92	
Jan. 29	North American	do	do	69	8	5 52	Jan. 27	15	337	6 68	
Jan. 30	I. Webb	do	do	8	8	64					
				20	24	4 80	5 44	Jan. 31	15	335	5 57
	W. Tapscott	do	do	55	8	4 40	do	do	15	335	4 46
Feb. 4	Sir I. Newton	Hamburg	do	11	4	44					
	Manchester	Liverpool	do	106	8	8 48	Feb. 4	15	331	8 90	
Feb. 19	Manhattan	do	do	25	24	6 00	Feb. 19	15	316	6 66	
Mar. 6	Webster	do	do	10	24	2 40	Mar. 6	15	301	2 21	

June 4	B. D. Metcalf	do	do	29	8	5 32	Aug. 26	19	128	2 71	
Apr. 23	London	do	do	12	8	96	Aug. 27	19	127	1 35	
May 12	J. Thompson	do	do	29	8	2 32	do	19	127	2 71	
Nov. 23	Pomona	do	do	116	8	9 28	Nov. 28	19	34	22 72	
				31	24	7 44					
Nov. 5	Georges	do	do	85	8	6 80	Dec. 3	19	29	9 35	
Oct. 10	Sir. R. Peel	do	do	72	8	5 76	Dec. 24	19	8	8 00	
Sept. 22	Waltham	Cronstadt	do	149	24	36 76	Dec. 30	19	2	49 23	
							1858.				
Sept. 25	Star of the West	Liverpool	do	213	8	18 04	Jan. 7	18	359	23 92	
	Cultivator	do	do	223	8	17 84	Jan. 11	18	355	23 90	
Sept. 26	Constantine	do	do	225	8	18 00	Jan. 15	18	351	23 89	
Sept. 28	Obrey	do	do	147	8	11 76	Jan. 16	18	350	15 92	
Sept. 25	Lady Franklin	do	do	225	8	18 00	Jan. 19	18	347	23 87	
Oct. 28	Webster	do	do	181	8	14 48					
				12	24	4 32	18 80	Jan. 29	18	337	25 16
Oct. 9	Columbia	do	do	185	8	14 80					
				46	24	11 04	25 84	Feb. 2	18	333	34 42
Oct. 21	R. L. Lane	do	do	116	8	9 28	do	18	333	11 91	
Nov. 11	Neptune	do	do	155	8	12 40	21 04	Feb. 8	18	327	27 77
				36	24	8 64					
Nov. 27	Plutarch	do	do	98	8	7 84	Feb. 9	18	326	10 58	
Oct. 5	J. Thompson	do	do	201	8	16 08	30 48	Feb. 10	18	325	39 66
				60	24	14 40					
Oct. 6	Eliza	do	do	225	8	18 00	20 64	Feb. 11	18	324	27 76
				11	24	2 64					
Oct. 8	O. Belle	do	do	27	8	2 16	2 88	Feb. 12	18	323	3 96
				.3	24	72					
Nov. 7	Cambridge	do	do	192	8	15 36	18 96	do	18	323	25 11
				15	24	3 60					
Nov. 5	O. Monarch	do	do	183	8	14 64	20 16	Feb. 15	18	320	26 43
				23	24	5 52					
Nov. 7	Australia	do	do	188	8	15 04	18 40	Feb. 17	18	318	23 77
				14	24	3 36					
Nov. 19	New World	do	do	122	8	9 76	14 08	Feb. 19	18	317	18 49
				18	24	4 32					
Oct. 15	O. Express	do	do	148	8	11 84	17 12	Feb. 20	18	315	22 44
				22	24	5 28					
Sept. 25	Middlesex	do	do	248	8	19 84	20 48	Feb. 21	18	314	26 40
Sept. 26	R. Robinson	do	do	256	8	20 48	20 48	Feb. 25	18	310	26 38
Oct. 15	Constitution	do	do	117	8	9 36	13 20	Mar. 8	18	299	17 12
				16	24	3 84					
Dec. 12	West Point	do	do	75	8	6 00	6 00	Mar. 11	18	296	7 90
Oct. 24	J. A. Westervelt	do	do	197	8	15 76	17 20	Mar. 15	18	292	22 37
				6	24	1 44					
Oct. 6	Evening Star	do	do	90	8	7 20	8 40	do	18	292	10 53
				5	24	1 50					
Sept. 26	M. Tyson	do	do	153	8	12 24	12 24	Mar. 17	18	290	15 78
Oct. 12	R. Kelly	do	do	199	8	15 92	19 52	Mar. 20	18	287	26 30
				15	24	3 60					
Oct. 31	L. Thompson	do	do	102	8	8 16	10 32	Mar. 26	18	281	13 13
				9	24	2 16					

Statement of excess of duty exacted on commissions, &c.—Continued.

Date of entry.	Name of vessel.	Where from.	Exacted on—	Debtiable value.	Rate.	Duty.	Amount.	Date of payment.	Time.		Interest to January 1, 1877.
									Years.	Days.	
1857.								1858.			
Oct. 13	Emerald Isle.....	Liverpool.....	Commissions..	140	<i>Per ct.</i> 8	11 20	22 24	Mar. 29	18	278	28 89
				46	24	11 04					
Oct. 12	George Evans.....	do.....	do.....	190	8	15 20	20 24	Mar. 30	18	277	26 26
				21	24	5 04					
Nov. 19	Switzerland.....	do.....	do.....	127	8	10 16	13 04	Apr. 5	18	271	17 05
				12	24	2 88					
Oct. 21	Emerald.....	do.....	do.....	150	8	12 00	16 56	Apr. 7	18	269	22 29
				19	24	4 56					
Sept. 25	E. Hamilton.....	do.....	do.....	88	8	7 04	7 04	Apr. 12	18	264	9 17
Nov. 27	E. Austin.....	do.....	do.....	118	8	9 44					
Sept. 25	Dreadnought.....	do.....	do.....	122	8	9 76	18 80	Apr. 22	18	254	24 86
Oct. 10	J. Clark.....	Cronstadt.....	do.....	80	24	9 36					
1858.											
Dec. 3	City of New York.....	Liverpool.....	do.....	5	8	40					
1859.											
Sept. 12	J. Stuart.....	do.....	do.....	2	24	48					
Aug. 30	E. Kimball.....	do.....	do.....	2	24	48					
1860.											
Dec. 13	K. Simpson.....	do.....	do.....	26	8	2 08	2 08	Feb. 16	15	319	2 22
	W. Chamberlain.....	do.....	do.....	70	8	5 60					
Nov. 22	Ashburton.....	do.....	do.....	72	8	5 76	5 76	Feb. 21	15	314	6 66
Nov. 26	J. Foster, jr.....	do.....	do.....	69	8	5 52					
	A. Jackson.....	do.....	do.....	56	8	4 48	4 48	Feb. 26	15	309	4 43
Dec. 24	Guy Mannering.....	do.....	do.....	63	8	5 04					
Nov. 26	E. Austin.....	do.....	do.....	108	8	8 64	8 64	Feb. 28	15	307	9 98
Nov. 30	R. L. Lane.....	do.....	do.....	64	8	5 12					
Nov. 22	H. Birch.....	do.....	do.....	117	8	9 36	9 36	Mar. 2	15	305	9 97
Nov. 28	Orient.....	do.....	do.....	112	8	8 96					
Dec. 6	H. Clay.....	do.....	do.....	51	8	4 08	4 08	Mar. 7	15	300	4 43
Dec. 3	Chancellor.....	do.....	do.....	58	8	4 64					
Dec. 6	H. Queen.....	do.....	do.....	90	8	7 20		do.....	15	300	5 53
								Mar. 10	15	297	7 74
								1861.			
Dec. 6	R. S. Ely.....	do.....	do.....	74	8	5 92	5 92	Mar. 10	15	297	6 64
Nov. 27	Invincible.....	do.....	do.....	62	8	4 96					
Nov. 20	Red Gauntlet.....	do.....	do.....	100	8	8 48	8 48	Mar. 13	15	294	5 53
Dec. 6	Cultivator.....	do.....	do.....	92	8	7 36					
Nov. 20	Great Western.....	do.....	do.....	56	8	4 48		Mar. 14	15	293	8 85
								Mar. 16	15	291	7 74
								Mar. 19	15	288	4 42

1861.													
Nov. 23	Antarctic	do	do	60	8		4 80	Apr. 1	15	275		5 51	
Mar. 23	Emerald	do	do	2	10		20						
1857.													
Apr. 27	Star of the West	do	do	85	8		6 80	Aug. 18	19	136		9 49	
Apr. 17	Thornton	do	do	106	8		8 48	Aug. 26	19	128		10 84	
May 1	Advance	do	do	28	8		2 24	Aug. 21	19	133		2 71	
Apr. 30	L. Blanchard	do	do	118	8		9 44	Aug. 24	19	130		12 19	
Apr. 20	Enterprise	do	do	54	8		4 32	Aug. 28	19	126		5 41	
Apr. 18	I. Webb	do	do	54	8		4 32	do	19	126		5 41	
Mar. 20	A ¹ Gallatin	do	do	86	8		6 88	July 1	19	184		9 56	
Apr. 28	Constantina	do	do	23	8		1 84	do	19	184		2 73	
Mar. 21	J. Wright	do	do	44	8		3 52	July 2	19	183		5 46	
Apr. 28	Normandy	do	do	169	8		15 52	July 7	19	178		21 82	
Apr. 27	R. Robinson	do	do	49	8		3 92	July 14	19	171		5 45	
Apr. 16	Ericsson	do	do	44	8		3 52	July 24	19	161		5 44	
Oct. 29	Webster	do	do	181	8	14 48	} 18 80	{ 1858. }	18	346		18 57	
				18	24	4 32			{ Jan. 20 }	18	346		5 30
	Total						7,696 10					9,533 79	

Principal	\$7,696 10
Interest	9,533 79
	<hr/>
Interest from January 1, 1877, to January 20, 1877, on \$7,696.10, 19 days	17,229 89
	28 04
	<hr/>
Costs	17,257 93
	240 97
	<hr/>
Total	17,498 90

CUSTOM-HOUSE, NEW YORK,
March 5, 1877.

I certify that the excess of duties paid by Messrs. Phelps, Dodge & Co., agreeably to the foregoing statement, amounts in interest and costs to \$17,498.90; that the said duties have been accounted for to the Treasury, and no part thereof heretofore paid back, and that the parties claiming do not appear on the records of the custom-house as indebted to the United States.

J. R. LYDECKER,
Deputy Collector.

Countersigned:

H. WEBB,
SILAS W. BURT,
Comp. and Special Deputy Naval Officers.

Circuit court of the United States, southern district of New York.

CLERK'S OFFICE, NEW YORK,
January 20, 1877.

W. E. DODGE ET AL. }
vs. }
AUGUSTUS SCHELL. }

I, John I. Davenport, clerk of the circuit court of the United States for the southern district of New York, do certify that a judgment was this day docketed in this court in favor of the plaintiff in the above cause in the sum of seventeen thousand two hundred fifty-seven and $\frac{23}{100}$ dollars damages and two hundred forty and $\frac{93}{100}$ dollars costs, making in the aggregate seventeen thousand four hundred ninety-eight and $\frac{90}{100}$ dollars.

In testimony whereof I have hereunto subscribed my name and affixed the seal of the said circuit court this 3d day of March, in the year of our Lord one thousand eight hundred and seventy-seven, and of the Independence of these United States the one hundred and first.

[L. S.]

JOHN I. DAVENPORT, *Clerk.*

Protest.

To the collector of the port of New York:

The exaction of any higher rates of commission than those which are usual is hereby protested against, and the payment of duty charged on transportation and shipping-charges on merchandise described in this entry is also protested against, because under existing laws said charges are not dutiable. The payment thereof is made to obtain possession of the goods, and before, as well as at the time of making this payment, the right to recover back the excess exacted, by suit or otherwise, is expressly reserved.

The payment of the following illegal fees exacted upon the entry is also protested against, viz: twenty cents for oaths, twenty cents for stamps on invoices, twenty cents for orders to send packages to public store and deliver examined packages.

You are notified that this protest is extended and applied to all future transactions and importations by us of a similar character with this.

PHELPS, DODGE & CO.
Per JAS. FOSTER, JR.

Copy of protest upon entry.
JULY 1, 1857.

EXHIBIT No. 5.

TREASURY DEPARTMENT, SOLICITOR'S OFFICE,

August 5, 1867.

SIR: I have the honor to return herewith a paper which was informally transmitted to me from your office on the 23d of April last. It purports to be a statement of moneys to be refunded to E. Bredt & Co., of New York, for an alleged excess of duties exacted on commissions and charges on goods imported from Europe, between January and June, 1857, and to be issued in pursuance of "Treasury instructions dated October 4, 1859, May 27, 1857, May 21, 1858, and May 21, 1863."

The statement is not signed nor certified by the collector or any other officer. It was presented at the department, I understand, by W. L. Hodge, esq., as attorney for E. Bredt & Co. I forwarded this paper to Collector Smythe, who returned it on the 24th April, with a letter informing me that it was not made up at his office, nor did he ever see or hear of it before, and that it was evidently of irregular origin, for he could find no record of any suit and does not believe any verdict was ever obtained. The paper bears marks of having been made at the collector's office, and its author evidently had access to the original entries and invoices there filed.

A suit was brought by this firm against Augustus Schell, and, on the 14th March, 1862, the district attorney, E. Delafield Smith, esq., reported that a verdict "was taken" for plaintiff on the 21st February. Whether the verdict was by consent does not appear, but it probably was so, for the attorney states that the principles and questions involved were the same as in another case cited. The verdict was in blank, the amount to be adjusted by the collector, and was to cover excess of duty on commissions and on "charges exceeding Phillips's report, dated October 13, 1856." That verdict has, I learn, been adjusted quite recently, and the amount, \$1,512.08, paid at the Treasury.

A statement or adjustment was, it seems, first made up, including duties paid to Mr. Redfield, but the collector declined to certify it unless those were stricken out, which was done, and the present statement is doubtless intended to embrace the items thus rejected.

Attached to the paper now presented is a printed form of protest, such as was made upon one of the importations (that per the Asia), which is doubtless furnished as a sample of those used upon each of the other importations.

There are also attached copies of the several "Treasury instructions" above alluded to, as those in pursuance of which the statement is made. These instructions are not special ones, referring to this case, but general ones, or referring to other cases. The first one, dated October 4, 1856, relates to the case of Messrs. A. Iselin & Co., and others, and authorizes a refund of "duty on freight" exacted contrary to regulation No. 63, p. 22. The second, dated May 27, 1857, relates to all cases where an excess of commissions has been added to make dutiable value, and authorizes a refund of duty exacted thereon. The third, dated May 21, 1858, relates to duty exacted on sea-freight paid under protest. The fourth, dated May 21, 1863, authorizes a refund of duty exacted contrary "to the decisions of the courts" on "charges for transportation of goods from the interior, incurred prior to the time of exportation."

I have procured as samples from the collector's office at New York several (some eight or ten) of the entries, invoices, and protests upon the importations embraced in this statement.

The "statement" purports to take up each importation by itself, and

gives in separate columns the date of entry, name of the vessel, amount of alleged excess of charges or commissions, respectively (distinguishing them by the letters "ch." and "c."), the rate or percentage assessed, and the amount of excessive duty. For example: it appears that one importation was made on the 19th January, 1857, per the *Asia*, from Liverpool, on which charges were added in excess (as stated) to the amount of \$1, commissions \$3, total \$4; the rate of duty was 25 per cent., making \$1, which (with interest, 10 years and 76 days, 76 cents) makes \$1.76 to be refunded.

The importation by the *Asia* was of goods (ribbons) from Barmen (in Rhinish Prussia), the invoice purporting to be made at that place, the invoice value (found by the appraisers to be the true market value), being thalers 775.5.2. The entry, signed E. Bredt & Co., and sworn to by Ernest Bredt on the 13th January 1857, sets out this invoice-value. To such value is added "shipping-charges," thalers 3.14.10; "2½ per cent. commission," thalers 19.14.0. These items being added, the total of dutiable value is thalers 798.04.0 which is reduced to our currency (at 69 cents per thaler), making \$550.72. The duty on this at 25 per cent. is \$147.75, which seems to have been paid on the 19th January, 1857. The items of "shipping-charges" and "commissions" are clearly in the same handwriting as that of the ribbons, the main item, and were doubtless written at the same time and by the importer himself, his agents or broker. No memorandum or note indicates that they were inserted by compulsion. The oath of Ernest Bredt sets out, among other things, that the entry exhibits the actual value of the goods and "all charges thereon."

The "report of Isaac Phillips, appraiser, dated the 13th October, 1856," so often cited, is an estimate reported to the auditor of the custom-house in New York of the average or usual amount of expense or "charges" incurred upon goods in packages of ordinary size to the "frontier" of the country of purchase. The rate given for goods from "the different states of the German Customs Union (including, I suppose, Rhinish Prussia), was, on dry goods in cases, 3 thalers a case." Nothing is said in that report about commissions. By the "statement" in question, it appears that the adjuster (whoever he was) has stated as "excess" of charges, in respect to the entry per the *Asia*, all above 2 thalers per case, to wit: excess, thalers 1.14.10, equal to \$1, instead of 3 thalers, the rate named in the report.

This difference (between *two* and *three* thalers per case) is perhaps to be explained in this way: On the 21st May, 1863, some five years after the importation in question, the Secretary issued the order before recited, forbidding the addition of charges for "interior transportation," as decided by the courts. On the 4th February, 1864, Mr. Phillips seems to have testified in some case that the charges on such goods, according to his original report as "modified by" the order alluded to, was *two thalers* per case (instead of three), the odd thaler being the expense of freight, and the two thalers covering only the other items, such as boxing, putting on board, and the like.

As to the matter of commissions, it is proper to say that for many years before 1857 the Secretary had ordered, by general regulations, that not less than 2½ per cent. should be added. The law (act of 1842) required the "usual rate" merely, and the courts (very properly) held that the regulation was erroneous; that the Secretary had no power to fix an arbitrary rate. The statement in question makes the excess of commissions added (per the *Asia*) \$3. This was doubtless intended as the difference between 2½ and 2 per cent. (I make the amount some-

what less). What evidence the adjuster had before him that 2 per cent. was the usual rate in Rhinish Prussia does not appear. In a case tried many years since, however (*Lottimer v. Redfield*), it was proved that 2 per cent. was the usual rate upon the continent of Europe except Paris, and this was doubtless the basis of his action.

The protests attached to the entry per the *Asia* are printed forms without date, pasted upon the back, signed E. Bredt & Co. They are to the following points:

1. Against the addition of freight or charges from Havre to Liverpool, on the ground that Havre was the "port of exportation," and the goods merely went via the latter port.

2. Against the addition of "inland freight," on the ground that the goods were invoiced free on board, and they paid no expense or charges, except those contained in the invoice.

3. Against the addition of $2\frac{1}{2}$ or 3 per cent. commissions, on the ground that 2 per cent. only was the usual rate, and claiming that they should not be prejudiced by the fact that $2\frac{1}{2}$ or 3 per cent. is "charged on the invoice," inasmuch as it was so charged "to conform to the requirements at the custom-house."

There are some other points which are not deemed material.

Appended to the protest is a notice that "we desire and intend this protest to apply to all future similar importations made by us."

I have selected the entry per the *Asia* by way of illustration. The facts in regard to the other entries (some 45 in number) are different in some particulars. I shall allude to them or such of them as are before me as I proceed.

Upon the case thus presented very many questions of law arise. These are of very grave importance, not so much in reference to this case, which involves a small amount comparatively, but because the same questions arise in a vast number of cases now pending in New York, involving, perhaps, millions. In view of this I deem it my duty to state my views somewhat at length, but shall do so as briefly as possible. I may remark that these questions are somewhat difficult and complicated. This is owing mainly, I apprehend, to the fact that importers, or rather the agents and attorneys representing them, have raised very nice points and distinctions, many of them plausible in a high degree, and it is not always easy to show their fallacy in a few words.

These claims for a refund of duty paid on goods imported are not all without merit. The department does not desire to exact duties beyond what express law requires, nor to retain sums exacted in excess. It should be, and is, willing to correct its mistakes of law or fact whenever it can properly do so.

But, on the other hand, excessive exactions may occur which cannot properly be refunded, to refund which would produce more evil than their retention would do. The public good requires that the revenues shall be collected with promptness and certainty, that all controversies as to amount shall be settled at once; and that to this end the party paying shall promptly and distinctly notify the officer and give him fair warning at the time of his claims and objections. If claims can be asserted for the first time after the transaction is closed and at any distance of time, the government can have no possible security for or reliance upon its incomes. Each year's revenue is liable to be frittered away in paying old dues. In transactions between private individuals a party paying money or parting with property without asserting his claims in regard to it or in some way giving warning would be deemed estopped forever.

This is the dictate of common justice. The same rule should apply where the government is a party.

From these considerations, it follows, I think, that claims of this class cannot be allowed unless they come within the strict rules of the law in all respects. The claim or remedy is a statutory one and the statute must be strictly followed.

As to the case under consideration, the first point presented is whether the claim is not barred by the statute of limitations of the State of New York. I understand the claimant insists that it is not; but I can see no ground for such a claim. The fact, if true, that the suit against Schell was supposed to cover the amount is not an excuse for the delay. I can conceive of no other. If, indeed, there was a special agreement beforehand with Mr. Bredt that, if he would not sue, the statute would not be pleaded, and if he refrained from suing on account solely of that agreement, then the statute should not be now set up. But I do not suppose any such agreement was made; and, if I am right in the views hereafter expressed, this seems to me to be peculiarly a case in which a resort to the statute as a means of defense would be proper; that is to say, a case in which the merits are believed to be against the claimant.

Secondly, as regards the item of excessive charges added in the case of the *Asia*. The protest in respect of that item is, in my judgment, insufficient to warrant the claim now set up or the allowance made. It objects to the addition of *any charges whatever*, on the ground that the goods were purchased *free on board*. The ground of the claim now made is not that an addition of some amount was wrong, but that the amount added was too great. It goes to the degree, not the kind of addition. This is, in my judgment, not within the scope of the protest.

A protest must be specific and to the exact point. It must call the attention of the appraisers and collector to the precise error complained of, in order that they may revise their action. The protest here did not do so at all, but was calculated on the contrary to divert their attention to another and distinct point, and thus actually mislead them. To set up the latter point now is unfair—the party is estopped. This point of excess in amount is to all intents and purposes an after-thought. The importer did not, so far as appears, consider the amount too high. He himself (or his agent) added the amount in the entry, and made oath to its truth. He did not complain of the amount in his protest, or, so far as appears, elsewhere.

The law is very clear and peremptory upon this matter of protest. No claimant can be allowed to set up an objection or claim, in court or elsewhere, not specified therein. Still less can he set up one which he did not think of—"which was not in his mind"—while protesting, nor until long afterward. (See *Burgess vs. Converse*, 2 Curtis R., 223.) I consider, therefore, that no refund whatever can lawfully be made in respect of these charges (by the *Asia*). I have looked through the other sample entries before me, and I find no protest coming any nearer to the point than that by this vessel.

Third. Even if the protest had objected to the amount, and had done so in the very words of the judgment in the case of *Bredt vs. Schell*, before mentioned, to wit, that the amount was "above those set forth in the report of Isaac Phillips, appraiser, dated October 13, 1856," yet the statement is wrong, for it proceeds upon the basis that 2 thalers per case only is allowable, whereas that report fixes 3. The adjuster has adopted 2 thalers doubtless because Mr. Phillips' report of 1856, "as modified" by action occurring long after these importations, to wit, the

circular of May 21, 1863, made the amount 2. But that modification could have no retroactive effect. The circular could only apply to subsequent transactions.

But, in my judgment, that circular did not modify or change in any manner the rule of law then operative as to charges. It is claimed that it forbade the addition of charges for "inland transportation," as from Barmen to the frontier. Its language is certainly susceptible of being so construed, but, after a careful examination of the subject, I am not clear that it was intended to refer to more than sea-freight (so called) or "coastwise freight," as from Glasgow to Liverpool, Havre to Liverpool, or freight from the frontier of an interior country (as Switzerland) to a sea-port (as Havre). The circular professes merely to follow the decisions of the courts. Those decisions, so far as they can be found, related to the latter kinds of freight, not to "inland freight" proper (as from Barmen to the frontier). Not a case has been discovered in which a judgment was rendered, even by consent, before the date of that circular, for a refund of inland freight proper, except a solitary one in California, which was rendered five years before, and that case is opposed by at least three others decided about the same time. This one decision could scarcely have been the decisions referred to. But whatever may have been the intent of the circular in question, I am of opinion that the law at the time of its issue required the inland freight to be included in the dutiable value of merchandise, and that it was not in the power of the Secretary to exempt it.

I am aware that it is claimed that General Regulations No. 63, issued February 1, 1856, also excludes "inland freight," and in the late case of *Benkard & Hutton vs. Schell*, the court took that view. This is in my judgment wholly wrong. That regulation related also to sea freight alone, in my opinion. It is true that the language as originally draughted would, as I think, include inland freight within its operation; but this is corrected by the *errata*, issued soon after, and now found generally bound with the original. The attention of the court in the case referred to does not seem to have been called to this *errata*. Inland freight has from the earliest periods been held to be a proper charge. No statute ever forbade it. Only one judicial decision ever discountenanced it. It is, therefore, not to be presumed that the department intended to exclude it.

Again, the contemporaneous decisions of the Secretary in special cases, indicate, in reference to the circulars both of 1856 and 1863, that they were intended and understood to apply not to inland freight, but to sea or coastwise freight alone. These facts were not shown to the court in the case alluded to. If they had been, the result must, I think, have been different. In this connection I may say that the letter dated October 4, 1856, a copy of which is attached to the statement as a basis of this claim, relates to the case of *A. Iselin & Co.*, and others, which case, as the records of the department show, was a claim in respect of sea freight. That of the 21st of May, 1858 (also attached), was of the same character, as appears on its face. They have, therefore, no application to the present claim, which has no reference to sea freight.

In view of what I have said, the report of Mr. Phillips made in 1856 was not, in my judgment, modified by subsequent rulings of the department, so that, even if those rulings are to be construed as retroactive, they do not warrant the conclusion that an addition of 3 thalers per case was an excess.

Fourth. For another reason, even if the protest had in terms objected to the amount as exceeding 3 thalers or 2 thalers per case, as fixed by

Phillip's report, yet the claimant should not recover. That report, it will be remembered, was not a law, nor were the amounts named a standard fixed by any law; it gave but the usual average. The law required the charges to be added, meaning clearly the actual charges, those actually incurred on the particular importation. It is to be assumed that the appraisers obeyed this law, and that the amount fixed (th. 3.14.10) was the amount which they, from the evidence adduced before them, found to have been in fact paid. If so, then the appraisers committed no error of law or fact. The insertion of the particular amount by the importer upon the entry, and his oath that the entry set forth the charges truly, was of itself ample evidence; it was a solemn admission, and, as such, conclusive.

On the other hand, if the appraisers found—not the amount actually paid in the particular case, but, in the absence of evidence on that point, found the amount usually paid on such goods, I am inclined to regard their action as conclusive, except upon an appeal to merchant appraisers. Such finding must, I am inclined to think, be considered as an appraisal, a fixing of prices abroad of a nature similar to the appraisal of the ribbons themselves. (*Munsell vs. Maxwell*, 3 Blatch., 364.) •If so, an objection that the valuation was incorrect merely as to amount, that the appraisers misjudged in their estimate, cannot avail. (*McCall vs. Lawrence*, 3 Blatch., 362.) Upon this point there may be some doubt, but, for reasons apparent from what I have said, I do not consider it essential.

Fifth. As to the objection that the goods were purchased free on board, I have to say, first, that probably the objection in case of the *Asia* was not true in fact. I infer this from the fact (1) that the invoice does not show it; (2) the entry shows the reverse; (3) the judgment in the case *vs. Schell* is not upon that ground; and (4) the statement is not based upon that ground. The protest on this ground was doubtless a printed form prepared for other cases and inserted here out of abundant caution. Second, even if true in fact, it is, perhaps, questionable whether the objection could avail the claimant. The law directs that the charges, the expense, shall be added, and it may be urged with force that it matters not by whom they were incurred; that even if the importers did not pay or bear the expense, somebody else did; that the law looks to the goods and their increase of value by labor bestowed upon them, not to the question who pays, or whether any one pays, an equivalent for such labor. Again, it may be said that the importer did in fact pay this expense, or at least part of it, in one form or another. The price which he paid at Barmen included an amount for both the goods and the charges. It is not to be supposed that the exporter made a free gift of the charges. The latter were therefore as much paid as the price of the goods. It is true that, in such a case, if the appraisers took first the invoice price or the market value of the goods, and added thereto the full amount of the charges, there was excess; but I am not clear that, under the circumstances of this case, any relief could be given if this were so.

Sixth. As to the item of excessive commissions (per the *Asia*), 2½ per cent. was added in making up the dutiable value. The law imposed only the usual rate, whereas the Secretary had fixed a minimum of 2½ per cent. If the appraisers did not, in fact, inquire as to the usual rate; but adopted the arbitrary sum because so ordered by the Secretary, they doubtless erred, and such error would be a ground for relief, provided always that the importer had it "in his mind" (*Burgess vs. Converse*), and pointed it out by a protest at the time.

But it is questionable whether the protest in this case was sufficient. It does not assert that the appraisers adopted an arbitrary sum. It assumes as a fact that a certain rate was added in the invoice, and that the appraisers adopted that sum as conclusive. That assumption is not true in fact, as appears from the face of the invoice, no commissions being added there, and consequently the complaint in that particular is baseless. The complaint (now set up) that they fixed an arbitrary sum named by the Secretary is a different one and is not urged in the protest at all. It cannot lawfully now be regarded. It is a mere afterthought.

On the other hand, it is, perhaps, doubtful whether the objection contained in the protest (against $2\frac{1}{2}$ per cent.), on the ground merely that the usual rate was only 2 per cent. and that $2\frac{1}{2}$ was too high, can be urged as a ground for relief, for the reason that it may be urged, and perhaps held, that the finding of the usual rates, like the finding as to the charges, was a question of fact, of appraisement, in respect of which the appraiser's decision was conclusive, except upon an appeal to merchant appraisers. An error or mistake in estimating the usual cost or value cannot be revised here, there being no violation of law pointed out in the mode or principle of action. (*McCall vs. Lawrence*, 3 *Blatch.*, 362; *Belmont vs. Lawrence*, *ib.*, 119; *Crawley vs. Maxwell*, *ib.*, 404.)

A question merely of market value or usual cost at Barmen at a given time is a question to be decided by evidence, to wit, the testimony of living witnesses and experts, the examination of prices-current, and the like. Such testimony can be produced with facility and tested by cross-examination before the appraisers, on the part of the importer as well as of the government, and they can sit as a tribunal to hear it. The appraisers are a *quasi* jury well fitted to hear and weigh such evidence. The law has afforded all reasonable protection to the importer by giving him the right of second trial on appeal before a new jury, the merchant appraisers. Here the law very properly stops. It does not allow you to re hear that kind of question or to sit as a court to hear evidence. You cannot do so with any sort of facility. Neither does the law allow the courts to revise such a question. The effect of their doing so, or of your doing so, would be simply to give the importer the right to a third trial by jury of a question of mere fact. Justice does not demand this. On the other hand, it would open the door to fraud and perjury. This rule is well settled as to values of the goods themselves, and, as I have intimated, it may be held to apply as well to charges and commissions. If so, a protest, though distinct and specific upon this point, cannot avail. An appeal is the proper remedy where any remedy exists.

Seventh. The question so much mooted as to the legality or effect of a prospective protest is also raised upon this statement, a "prospective" clause being attached to the protest per the Asia.

Upon this branch of the subject I have to remark :

1. Admitting it to be true that a prospective protest may avail in some cases, as for example in case an importer is bringing sugars from Cuba and the question is as to the grade or classification, and the consequent rate of duty, yet the present case is altogether different, and a different rule should govern. In the case supposed the collector is upon the first entry informed of the importer's claims and objections, which are that the sugar he is importing is of such a grade, and so bears such a duty. On the next arrival the collector inspects the sugar with his own eyes; sees it to be of the same description as the first. He is therefore at once, and by his own senses, informed that the case is similar; he has notice of the importer's claim.

The present case is wholly different. The importer upon the entry (per the Asia) asserts, for example, that he bought the goods free on board, and that therefore charges should not be added. This assertion relates, of course, to that particular importation. On the next arrival the collector inspects the goods, but such inspection does not (as in case of the sugar) give him any information as to whether the same fact exists, of a purchase free on board. That is an extraneous fact, occurring, if at all, in Europe. To hold the collector to a knowledge of that fact, simply from a view of the goods, would be absurdly unjust. Notice must be given by some other means, to wit, by a new protest or otherwise.

These prospective protests were at first adopted in reference to questions merely of classification or rate of duty, and they are clearly appropriate only in cases where such questions or others of a simple character arise. If I mistake not, the principal if not the only suits in which they have been held good have been those in which classification was the only point at issue. (*Steegman vs. Maxwell*, 3 Blatch., 365, "thread laces;" *Marriott vs. Brune*, 9 How., 719, sugars.)

The same remarks apply where the claim is as to the amount of charges or commissions actually paid on any particular importation, or as to any other extraneous fact. In all such cases special notice or protest is necessary upon each distinct importation, and the doctrine of prospective protests cannot apply.

2. On several of the subsequent entries I find special protests attached setting up objections different from those upon the Asia. In my judgment such special protests are to be deemed a waiver of the previous prospective one.

In this connection it is proper to remark that a copy of the protest attached to the entry per the Asia is forwarded with the "statement." No copy of any protest upon the subsequent entries is furnished. This one is transmitted for your perusal with a view to show you that the payments of duty upon all the entries were made under due protest. This copy is therefore sent as a sample of the whole, but it is not such a sample. There are, as I have said, protests upon subsequent entries which differ entirely from this. The sending this one form is therefore an unfair exhibition, calculated to mislead. The statement should give the exact form of the protest upon each importation.

I notice that upon the "statement" made up under the judgment in *Bredt vs. Schell* (lately paid in full) a copy of this identical protest per the Asia is attached and is the only one attached. Yet the importation by the Asia was not embraced in the statement, it being prior in date; and doubtless the different protests in that case varied in form quite as much as in the case now in question.

Eighth. By way of illustrating the utter illegality of allowing a refund of duties upon charges, "exceeding Phillips's report," I beg to call attention to an entry selected at random from those before me, that per the Borussia.

The law directs that "the charges" be added, meaning those actually incurred. Now, the invoice in this case shows that the importers were debited (and it is to be presumed paid), on 14 cases for boxes and balancing, thalers 21.01, shipping charges 16.80, total 37.81. Phillips's report ("as modified") allows only 2 thalers per case, and the adjuster has followed that rate, allowing 28 thalers; excess thalers 9.81=\$7. Phillips's report fixes only the average usual rates as I have said; but the law requires the actual rates—those actually incurred; and where they expressly appear, or are ascertained, no officer or court has a right to go

below them, however much they may exceed the average rates, nor was Phillips's report intended to apply to such a case, or vary that rule.

In this connection it is proper to say, that in the first case I find reported, where the government attorney (Mr. Roosevelt) allowed a verdict to be rendered for "charges exceeding Phillips's report," the case of *Gignoux vs. Bronson*, reported January 26, 1860, the verdict was to include such excess "except where the invoice may show that a higher rate of charges was actually paid."

This exception was retained in the cases subsequent to that, I believe without exception, down to the case of *Lottimer vs. Redfield* (reported by *E. Delafield Smith*, attorney, May 6, 1861), when it was dropped; and it is not again found in any of the multitude of cases disposed of during Mr. Smith's term. How or why it was dropped I am not informed.

I venture to say that upon every invoice embraced in this statement the importers were, in point of fact, debited and actually paid the full amount of charges added in the entries. If this be true, then to deduct or refund any part is illegal and wrong, whatever Phillips's report may say.

Again, if this be true, the fact demonstrates clearly that this whole claim is, so far at least as charges are concerned, a mere speculation upon the Treasury.

The parties paid the charges in Europe, reported them truly under oath as paid, paid duties thereon, and never thought of complaining that they had been badly treated, or notified the collector to that effect, until long afterward, nor until circumstances subsequently occurring led them to suppose that they could make good the claim they now prefer. If they had heard of Phillips's report, they probably knew it had no application in a case where the amount of charges actually paid was shown. They have since heard of that report, and of some Treasury regulation made long after these importations, and hope now to profit by them. The law does not countenance such claims.

Ninth. I have thus far made no allusion to the requirement of law as to an appeal to the Secretary. The act of March 3, 1857, required such an appeal in addition to a protest or "notice of dissatisfaction." A failure to appeal would consequently be a waiver of a protest. The greater part of the importations embraced within this statement were made after that act went into effect. No appeal, however, was taken in respect to any one of them.

In my opinion an appeal was necessary as a condition-precident to the existence of any claim in respect of importations after March 3, 1857.

I am aware that a certain letter of Secretary Chase, dated June 9, 1862, addressed to Collector Barney (to which I beg to refer), is relied upon by claimants of this class as dispensing with an appeal. And in the case of *Benkard & Hutton vs. Schell* the judge ruled to that effect. But this claim is, in my judgment, not well founded.

In the first place, in my opinion, the addition of charges to make dutiable value has as much reference to the liability of the "goods, wares, and merchandise" as the finding of the market value of the naked goods. The object of the law is to fix upon a certain amount or sum, a percentage upon which is to be taken as duty. That amount is the sum in dollars at which men, purchasers, consumers, value the goods. They value them at a higher or lower figure (other things being equal) according to the expense or labor already bestowed upon them. If, for instance, the goods have been boxed and transported to the ship, the purchaser values them higher than if he foresaw that he must himself

incur that expense. Charges, therefore, enter into the value of the goods as much as any other item. A person intending to bring goods from abroad values them higher or lower (other things being equal), according to their locality or place. The law, by requiring the addition of charges, in effect fixes that locality as on shipboard. The importer's valuation as at that place is a valuation of the goods themselves, not of the charges as a separate matter. Those charges, or rather the labor which they represent, have become a part, so to speak, of the goods; they are an element of its value. All labor bestowed upon or about goods adds to that value. The value of all goods, as a general thing, depends upon the labor required to produce them. Value is a thing which is not in the goods, but in men's minds. Men, in fixing their estimate, take into view the labor already bestowed and the consequent saving of future labor or expense to themselves. The labor of boxing, transporting, and the like, are taken into view just as much as, and no more than, the labor of weaving the goods, coloring or dyeing them, dressing and labeling them, and the like. Each kind of labor has become embodied in and is a constituent of the "goods."

In view of the whole letter, it is perhaps reasonable to conclude that the Secretary only intended to announce the doctrine I have already suggested in this letter, that the decision of the appraisers as to amounts, as to the fact of foreign cost and value, was one which he could not revise, but which was by law conclusive except upon appeal to merchant appraisers. But if he intended to decide that no error of the appraisers in respect of charges was a subject of appeal, then his decision was, in my judgment, erroneous, and therefore wholly void.

The act of March 3, 1857, section 5, was, in my judgment, intended to cover the ground of previous laws upon the subject of protests and to superadd also the requirement of an appeal. The object of the latter was to enable the Secretary to review the decisions of collectors, and to require that all matters of this kind should be more thoroughly heard within the department before an appeal should be made to the courts. It was intended, I apprehend, that all the points, claims, and objections which before could have been presented to a court under a protest, should be presented to the Secretary and passed upon by him under a "notice" and appeal. This would manifestly include an apparent error in respect of charges.

If the Secretary's letter is to be construed as varying this rule, then it is, in my opinion, void, and must be disregarded as improvidently made. The letter, however, it will be observed, alludes only to "charges," not to "commissions." The latter are a distinct thing, as known in the custom-houses and Treasury. As to them, consequently, the Secretary has given no opinion upon the point in question. Even if his letter is to be held legal as respects charges, an appeal in respect of commissions is yet necessary.

In the case of *Benkard & Hutton vs. Schell*, some question was made as to whether the act of 1857 required an appeal from a decision of the collector as to the amount or rate of duty, the extent of liability, or only one as to the liability or non-liability of the goods. The court held, very properly, as I think, that the law referred to the former as well as the latter. Congress, in my judgment, did not intend to confine the requirement of an appeal to a decision that goods were liable to duty instead of being free; but required it upon a decision that the goods were liable, for instance, to 40 per cent. instead of 30 as claimed (a question of classification); that, in fixing the dutiable value of the goods, certain disputed elements of value should be considered by the appraisers, or the

like. To confine it to a decision of goods liable instead of goods free would, it seems to me, be mere trifling. Controversies on this particular point are extremely rare, as Congress of course knew.

But it must not be overlooked that the letter of the Secretary, to which I have referred, was written June 9, 1862, five years after the importations embraced in the statement. The claimant was certainly not induced by it to forego an appeal. He was of course aware of the law requiring an appeal. He not only made no appeal, but, so far as I can ascertain, no claim whatever in respect of these importations till long after. His suit against Schell was not commenced until October 18, 1860, as the record shows. These facts tend to confirm the belief that the whole claim was an after-thought, suggested for the first time by some decision, ruling, or other circumstance, occurring long after.

Finally, in view of what I have said, I am of opinion that you cannot properly pay the present claim, or any part of it; and that the only remedy of the claimant is by an appeal to Congress, or possibly to the Court of Claims.

If you shall approve the views I have expressed, or determine to act upon them, I suggest that a copy of this letter be forwarded to the collector of customs at New York for his guidance; and I will thank you to inform me of your action.

I return the statement, and have the honor to be,

Very respectfully,

EDWARD JORDAN,
Solicitor of the Treasury.

Hon. H. McCULLOCH,
Secretary of the Treasury.

EXHIBIT No. 6.

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., January 19, 1875.

SIR: I have to acknowledge the receipt of your letter of the 21st instant, transmitting certain reports, nine in number, for refund of duties claimed by the several parties claimant to have been paid in excess on charges and commissions, and requesting an examination on my part as to the legal necessity of payment as reported.

These reports have been made by the referee under order of the United States circuit court for the southern district of New York, the reference having been made at the instance of the United States, and upon those reports judgments have been rendered by that court in favor of the respective plaintiffs for the amounts found due by the referee, together with costs.

The question whether writs of error should be prosecuted in the Supreme Court in this class of cases, known as the charges and commissions cases, was submitted to the Attorney-General by yourself on the 10th of June last, and that officer gave it as his opinion that the United States should not bring writs of error in the cases referred to. Information of this opinion was communicated also by yourself to the district attorney at New York in charge of the cases, and that officer was instructed accordingly, but with the qualification that the parties in interest agree to abandon the issue made by them as to the validity of

protests addressed to one collector as against his successor or successors in office.

I understand that these reports and the judgments founded thereon are based on those instructions, and were made up in accordance therewith. It would seem, therefore, that the claim should be paid by the United States, as the judgments are final; otherwise, the estates of the respective defendants will doubtless be levied upon by legal process in satisfaction of the same; for I understand that, in this class of cases, it has not been usual to obtain certificates of probable cause for the protection of these parties.

But just here we are met with the difficulty that there is no appropriation for such payment.

The authority of law for a refund of duties is to be found in section 3012½ of the Revised Statutes of the United States, as follows:

Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, the Secretary of the Treasury shall draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Again, by the 989th section of the Revised Statutes, it is provided that—

When a recovery is had in any suit or proceeding against a collector or other officer of the revenue for any act done by him, for the recovery of any money exacted by or paid to him and by him paid into the Treasury, in the performance of his official duty, and the court certifies that there was probable cause for the act done by the collector or other officer, or that he acted under the direction of the Secretary of the Treasury or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the Treasury.

In passing, the inquiry is a very proper one whether a certificate of probable cause, or that the officer acted in the collection of the duties under proper direction, is not a condition-*precedent* to any action of the Secretary of the Treasury looking to the payment of judgments, such as the ones in question, even if there should be an appropriation applicable.

The appropriation applicable to a refund of duties, as provided in section 3012½, is that authorized by section 3689 of the Revised Statutes, and is styled by the law a permanent annual appropriation, viz:

There are appropriated out of any moneys in the Treasury not otherwise appropriated, for the purposes hereinafter specified, such sums as may be necessary for the same, respectively: * * *

To repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest.

A strict construction of the section authorizing a refund in such cases where there have been protest and appeal, or where there has been an omission of these features from circumstances not under the control of the importer, would, as it seems to me, limit the action of the Secretary of the Treasury to the cases alone which come to him directly on appeal from the decision of the collector of customs.

I do not think, strictly speaking, that it authorizes him to refund where the right of the importer has been established by the courts. In such cases the statute points out a remedy specially applicable, and to this I think the importer or claimant should resort. It is contained in the section before quoted, viz, 989.

That this section is specially applicable to cases like those under consideration is evident. In these cases a recovery has been had in a suit

or proceeding against a collector, and such recovery has been had for money exacted by or paid to him and by him paid into the Treasury. The judgments are final, and they embrace not only the amount of duties claimed to have been exacted in excess, but interest on the same and costs, which form the larger portion of the claim.

That the other section referred to, authorizing the Secretary of the Treasury to refund, is not applicable, is likewise evident. For although that officer is so authorized to refund duties paid in excess, it gives him no authority to pay interest or costs, or any other amount than that actually paid into the Treasury.

The appropriation provided for the purpose of giving effect to the authority contained in the section last referred to by its own terms is likewise limited to the payment of duties or other moneys paid under protest.

Section 989, providing for the payment of judgments, such as those in question, assumes that there is an appropriation applicable, but I am not aware of any.

Accordingly, I do not see how the Secretary of the Treasury can pay the claims, notwithstanding, as I have before stated, that they constitute a proper charge upon the government.

In conclusion, I deem it proper to say that the views herein expressed are in conflict with the past practice of the Treasury Department in this class of cases, as well of the present Secretary of the Treasury as of his predecessors, and it is for yourself to decide whether you will still adhere to that practice or remit the parties for relief to Congress for an appropriation specially applicable.

I am, very respectfully,

BLUFORD WILSON,
Solicitor of the Treasury.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

EXHIBIT No. 7.

The within is a copy of a letter prepared by the Solicitor's Office for submission to the Attorney-General in regard to the charges and commissions cases under the direction of Secretary Bristow. The accession of Mr. Morrill to the position of Secretary prevented the fulfillment of the original design of sending this letter. It is retained as being a good history of the charges and commissions cases.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., August 14, 1876.

SIR: I have the honor to state that by the act of March 3, 1851, collectors of customs were required to cause the actual market value, or wholesale price of goods imported into the United States, to be appraised, and to add to such value or price all costs and charges, except insurance, including in every case a charge for commissions at the usual rates, as the true value thereof at the port of entry. This act remained in force until June 30, 1864.

During this time, under the act in question, the Treasury Department required to be added to the value of goods imported not less than two and one-half per cent. commissions.

It also required to be added all charges except insurance which had accrued prior to the time the goods left the last port or place in the foreign country, including the cost of transportation, inland or coastwise, whether such place of setting out and place of final departure were in the same or different countries.

It also required, in cases where goods had been purchased to be delivered free on board, that is purchased to be delivered on board ship at a stipulated price and free of all charges not embraced in such price, such sums as were the usual charges in the countries where the goods were purchased, differing in respect to goods coming from different countries.

With regard to these exactions, the importers claimed, first, that they were required to add only the usual commissions, whether greater or less than two and a half per cent.; second, that only such charges should be added as accrued before the merchandise set out on a determined destination to the United States, and that in cases where goods were purchased "free on board," nothing on account of charges could be required to be added.

To the exactions thus made by the Treasury Department the importers protested, relying, in making their protests, on what is termed "prospective protests;" that is to say, protests against particular decisions, with a clause declaring it to be the desire and the intention of the importer that such protests shall apply to all future cases of like character. It was claimed by the importers that a protest of this character, filed with one collector of customs, was valid against his successor in office.

Having protested, however, in this way, no appeal was made to the Secretary from the decision of the collector adverse to the claim, but suit was begun without making such appeal.

Under the construction placed upon the act of 1851 by the Treasury Department, a large number of suits now known as the charges and commissions suits, were brought against collectors of customs, at the port of New York, to recover the duties claimed, for the reasons given, to have been illegally exacted, the amount of which duties aggregated over two millions of dollars.

One of these suits, viz, *Hutton vs. Schell*, was tried before the circuit court for the southern district of New York in 1868, in which all of the questions to which I have alluded were argued and decided adverse to the claim of the United States. (6 Blatch., 48.)

In the case of *Gibbs vs. Washington*, tried in the circuit court of California in 1858 the court held that charges for transportation of goods from the interior of the country, by railroad or water carriage, incurred prior to the time of exportation, cannot be added to the value of the goods under the act of March 3, 1851. (1 McAllister, 430.)

A Treasury circular was issued on the 21st May, 1863, while Mr. Chase was Secretary of the Treasury, concurring in the decisions of the courts, viz: that charges for transportation of goods from the interior, by railroad or water carriage, were not to be added for the purpose of establishing their dutiable value.

The circular also stated that it had been decided that the usual and legal rate of commissions on merchandise from Great Britain was one and a half per cent. from Continental Europe, except Paris, two per cent., and that the department concurred therein.

The action of the Treasury Department seems to have been in accordance with the rulings of the court. It has in no instance directed an appeal to be taken to the Supreme Court on any of the questions arising

under this act, and different secretaries have, from time to time, since the date of the circular referred to, ordered refunds of duties exacted, such refund amounting in the aggregate to about one million seven hundred thousand dollars.

While, however, so large an amount has been refunded, there still remain over five hundred suits undetermined, involving over five hundred thousand dollars.

On the 11th of May, 1874, the United States attorney, Mr. Bliss, in a report to the Secretary of the Treasury, in which he expresses himself with some earnestness against the manner in which the various questions arising in these cases have been disposed of by the courts and the department, requests that he may be authorized to take writs of error in a sufficient number of them to present fairly the points involved to the proper court.

In a subsequent letter of June 4, 1874, in reply to one from the Secretary asking him to report what particular questions he desired to present, he answered that the ones which seemed especially important are—

1. The entire question of what are dutiable charges under the act of March 3, 1851.

2. When goods have been invoiced free on board, it has been the practice since *Benkhard vs. Schell* to refund duties paid on charges added by importers by compulsion to make market-value. This point should be reviewed.

3. The sufficiency of a continuous or a prospective protest should be considered—if good, to what extent.

4. The question whether a protest addressed to one collector is applicable to his successor.

5. The necessity of an appeal under the act of 1857.

On the 10th of June, following, the Secretary of the Treasury referred the matter to the Attorney-General, and requested to be informed whether the points of law raised by the district attorney were of sufficient importance to justify the department in suing out a writ of error to obtain the judgment of the Supreme Court in regard thereto.

On the 25, following, the Attorney-General replied, stating substantially that he understood that the question was interesting to the government only so far as regards transactions now past; that while some of the principles established by former Secretaries as well as by the circuit court might well in former years have been brought by the government before the Supreme Court—

The propriety of doing so at present makes a very different question, inasmuch as those principles have been acquiesced in for year after year, and have formed the basis upon which vast amounts of business have been transacted in good faith between the government on the one side and importers on the other; the more so that, as said above, under the recent change of legislation the reversal of that series of decisions is not to affect the future business.

The question as to what charges and commissions appraisers were, before the statute of June 30, 1864, to include in ascertaining the dutiable value of goods imported, is somewhat a different one. If that question had not been set at rest for the future by the above legislation (13 Stat. at L., 217, sec. 24), there might be no objection to have it reconsidered. It was under the previous statute debatable and some time since would have justified officers of the government in bringing it before the Supreme Court. As it is, however, the vast majority of the cases presenting the question has uniformly been decided by Secretaries and by the courts adversely to the government. It is not improbable that such decisions were correct. At all events, it is hardly seemly to question their application to that comparatively small remnant of cases upon which the old law still operates.

On receipt of this decision, the Secretary of the Treasury wrote to the United States attorney, concurring therein, and directed writs of error

not to be sued out, if plaintiffs would stipulate, in writing, to abandon the point that protests filed with one collector were binding on his successor in office.

In August, 1874, such stipulation was filed, and all the suits sent to the referee; but in May following, the United States attorney was directed to have the reference vacated and the question involved in them taken to the Supreme Court, on the ground, as stated by the Secretary, that his concurrence in the opinion of the Attorney-General had been based upon representations made to him by counsel of plaintiffs, that there was but a remnant of the cases left, and these had gone to judgment, which was not the fact.

The attempt to vacate the reference was resisted by plaintiffs, on the ground that the government could not in good faith appeal after the letter of the Secretary directing no appeal to be taken, if the stipulation referred to was filed. The court, therefore, refused to vacate the order, and no appeal or writ of error has yet been taken in any of the cases.

In view of the facts detailed and the further one that the opinion of the Attorney-General seems based in some degree upon the idea that the present interest of the government in these cases was but comparatively small, I have the honor to submit again for your consideration the different questions to which I have referred in detail, and to ask your opinion whether it is for the interest of the government that any or all of the suits should be taken by writ of error to the Supreme Court for the purpose of obtaining a final decision thereon.

Very respectfully,

Hon. A. TAFT,
Attorney-General.

Secretary.