

JOHN H. PIATT—LEGAL REPRESENTATIVES OF.

[To accompany bill H. R. No. 282.]

MAY 16, 1850.

Mr. T. B. BUTLER, from the Committee of Claims, made the following

REPORT:

The Committee of Claims, to whom was referred the petition of the legal representatives of John H. Piatt, report:

It appears, from the papers herewith reported and printed, that John H. Piatt was a contractor for supplying the northwestern army during the last war with England; that up to December, 1814, he supplied the army under his contract; that at that time he claimed, on account of the default of the government, to have virtually abandoned his contract, and that the supplies which he subsequently furnished were furnished not under the contract, but under an assurance from Mr. Monroe, the Secretary of War, that he should be reimbursed and saved harmless. It appears that he furnished all the supplies required for the public service in that section of the country during the war, and that he was paid for all at the contract price; and upon an adjustment of his accounts, if the contract was to be considered as covering the whole time, he would be indebted to the government \$48,230 77. For this indebtedness he was sued by the government. Mr. Piatt, however, claimed the supplies furnished after the first of January, 1815, (about 800,000 rations) to have been furnished under the assurances of Mr. Monroe, and not under the contract, and therefore claimed that he was entitled to the difference between the contract price (about twenty cents) of the greater part of the 800,000 rations and the actual cost of the same, (about forty-five cents per ration.) On this Mr. Piatt and the government were at issue. In 1824, Congress passed an act authorizing a restatement of his account in conformity to the claim of Mr. Piatt, and an application of the balance in his favor, if any, for supplies furnished under the assurances, to the balance due from him under the contract. Upon such restatement of his account, there was found due him under the assurances, for rations furnished after they were given—being the difference between the contract price and the actual cost—the sum of \$179,739 67. The accounting officers applied the sum of \$48,230 77 of this to balance his account with the government; and as the act made no provision for the payment of the balance to him, no payment thereof has ever been made. The heirs of Mr. Piatt ask the payment of the balance of \$131,508 90, claiming the action of Congress to be a full recognition of the justice of Piatt's claim under the assurances; and the Committee of Claims, by Mr. Crowell, reported a bill for its payment to the last Congress, upon which no action was had, and which is herewith again reported.

The attention of the committee has been called by the officers of the government to the fact, said to have been discovered upon an investigation required by a committee of the Senate, that large allowances, under the contract, were made to Mr. Piatt by mistake or otherwise, to which he was not entitled. The result of that investigation, so far as the same has been made, is reported herewith. The committee are of opinion that if any allowance is made to the heirs of said Piatt, there should be deducted therefrom whatever sums may, upon a thorough investigation, be found to have been, by mistake or otherwise, allowed to said Piatt in the settlement of his accounts under the contract. They therefore append a proviso to the bill.

IN HOUSE OF REPRESENTATIVES—July 12, 1848.

The Committee of Claims, to whom was referred the petition of the legal representatives of John H. Piatt, report:

That, on the 26th day of January, 1814, the said John H. Piatt entered into a contract with the Secretary of War, by which he stipulated to supply and issue all the rations that should be required for the use of the United States at all and every place or places where troops might be stationed, marched, or recruited, within the limits of the States of Ohio and Kentucky, and within the Michigan Territory and the northern vicinity, from the 1st day of June, 1814, to the 31st of May, 1815, both days inclusive. The component parts of the ration were fixed by the contract, and also the price at which it was to be delivered at the various places named therein, ranging from nineteen to twenty-three cents for each ration. The tenth clause of the contract is to this effect: "That all such advances of money as may be made to said John H. Piatt, for and on account of the supplies to be furnished pursuant to this contract, shall be duly accounted for by him, by way of set-off against the amount of said supplies, and the surplus, if any, paid to the United States immediately after the expiration of the term of this contract, together with an interest of six per cent. per annum from the time of such expiration until the same shall be actually repaid." And it further provides that, if any balance shall be found due the said Piatt, it shall immediately be paid by the United States.

That, after the making of the said contract, and while the said John H. Piatt was exerting himself to fulfil the same—that is to say, about the 10th of September, 1814, shortly after the capture of Washington city and the burning of the capitol and public offices—the several banks in the United States, south and west of Boston, ceased to pay specie, and their paper, which thus became greatly less in value than gold and silver, was the sole currency of the country; that it was issued freely, and was not in effect subject to redemption; and thus becoming abundant, it greatly enhanced the price of provisions and the cost of transportation,

That, after this date, the government made no advances in gold or silver, or funds of equal value, to the said John H. Piatt, or any payments to him for his supplies therein, but the said Piatt, within the year 1814, drew drafts on the treasury to a large amount, which he procured to be discounted at divers banks, and received therefor this depreciated cur-

rency, in order to raise funds to apply to his said contract; that these drafts, to the amount of \$140,000, were, in the month of December, 1814, under protest for non-payment, owing to the inability of the treasury, though the said Piatt was at that time in advance more than \$200,000.

The protest of these drafts greatly injured the credit of Mr. Piatt; and that, together with the scarcity and high price of provisions and the almost impassable condition of the roads, caused much anxiety and alarm for the condition of the northwestern army. On the 26th day of December, 1814, General McArthur made a requisition on Mr. Piatt for 800,000 rations, to be delivered chiefly on the frontier by February 1, 1815; and, in a communication to the governor of Ohio, and through him to the legislature of that State, he expressed his belief that it would be out of the power of the contractor to furnish the necessary supplies; and that unless otherwise relieved, the army would be compelled to disband and leave the frontier exposed to the depredations of the enemy. The evidence taken before a committee of the Ohio legislature shows that the actual cost of the rations could not be less than from 45 to 50 cents per ration the transportation of flour per barrel costing from _____ to _____. These facts were promptly communicated by General McArthur to the Secretary of War.

Under these circumstances the said Piatt came to Washington in the month of December, 1814. He pressed for an adjustment of his accounts, which was promised him; and advances not having been made him according to the terms of the contract and the usages of the department, nor payment in money for his actual balances, he consulted counsel learned in the law, who advised him that he was absolved from his contract. He therefore determined to abandon it, and made known to Mr. Monroe, then Secretary of War, his purpose to do so.

Mr. Monroe did not at all deny the right of Mr. Piatt to abandon the contract for the causes assigned, but addressed himself to his patriotism; represented the consequences to the country as most disastrous, if these supplies should fail, and agreed to indemnify him from loss if he would go on and furnish them. Mr. Piatt determined to do so, and the Secretary of War having furnished him with such means as were in his power, in the then embarrassed condition of the treasury, he went on without any cash advances from the government, amid the derangement of the currency, partly with such depreciated bank notes as he could procure with treasury warrants, which there were no funds to meet, and partly by means of his own credit and that of his friends, and purchased the necessary supplies, for which he was compelled to pay extravagantly high prices, procured at still higher rates the requisite heavy amount of transportation, and thus furnished supplies for the whole northwestern army, wherever they were marched or wherever stationed. This was done at an immense sacrifice beyond the contract price of the rations; and Mr. Piatt, when he rendered his final account to the department, claimed, under the assurances of the Secretary of War, to be reimbursed the actual cost of the supplies furnished, and a reasonable allowance for his own services and that of his agents.

That the Third Auditor, in adjusting his account, made the contract of January 26, 1814, the basis of his estimate; a large amount of the account not being duly certified and proved, was rejected, and the statement so made brought Mr. Piatt in debt to the United States \$48,230 77, for which

suit was immediately brought against him. Under these circumstances he petitioned Congress for relief, and an act was passed on the 8th May, 1820, which directed the accounting officers of the treasury to settle his accounts "on just and equitable principles, giving all due weight to the settlements and allowances already made, and to the *assurances* and decisions of the War Department;" but with a proviso that the allowances made under these assurances should not exceed the amount then claimed by the United States, for which suits had been brought.

Under the provisions of this act, Mr. Piatt's accounts were re-examined by the proper accounting officers of the treasury, and he was found entitled under his contract, without regard to the assurances, given him by the War Department, to an additional allowance of \$76,475 55, most of which had been suspended in the first statement of the Third Auditor, by reason of some formal defects in his evidence. This sum was reduced by \$12,855 37, the amount of an error in the former statement, and the balance of \$63,620 48 was, long after Mr. Piatt's death, under the act of May 24, 1824, paid over to some creditors as his assignees. His account was also restated under the act of May 8, 1820, "*giving all due weight to the assurances and decisions of the War Department;*" and on this restatement there was found due Mr. Piatt, *under those assurances*, the further sum of \$179,739 67; of this there was applied to the claim against him, for which suit was pending, \$48,230 77, leaving a balance of \$131,508 90 found to be due to him by the accounting officers of the treasury. This sum has never yet been paid, and is now due to the petitioners, as the representatives of the said John H. Piatt, deceased.

This claim has been four times reported upon by committees of Congress; first in 1823, and again in 1824, by a select committee of the House of Representatives, who, after an elaborate investigation—the matter being then recent—fully sustain the justice of the claim; next by a committee of the Senate, in 1834, who came to the same conclusion; and lastly by a committee of the Senate, in 1840, who reported against the claim. This last report was obviously founded on an erroneous construction of the contract of January 26, 1814, and an omission of an important part of the evidence now before your committee.

Your committee are well satisfied of the justice of the claim, and that it has been too long withheld; they accordingly report a bill for its payment, and recommend its passage.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The petition of the undersigned, heirs and legal representatives of John H. Piatt, late of Hamilton county, and State of Ohio, deceased,

RESPECTFULLY REPRESENTS:

That on the 26th day of January, 1814, the said John H. Piatt entered into a contract with the Secretary of War, by which he stipulated to supply and issue all the rations that should be required for the use of the United States, at all and every place, or places, where troops might be

stationed, marched, or recruited, within the limits of the States of Ohio and Kentucky, and within the Michigan Territory, and the northern vicinity, from the 1st day of June, 1814, to the 31st of May, 1815, both days inclusive. The component parts of the ration were fixed by the contract, and also the price at which it was to be delivered at the various places named therein. The tenth clause of the contract is to this effect: "That all such advances of money as may be made to said John H. Piatt, for and on account of the supplies to be furnished pursuant to this contract, shall be duly accounted for by him, by way of set-off against the amount of such supplies, and the surplus, if any, paid to the United States immediately after the expiration of the term of this contract, together with an interest of six per cent, per annum from the time of such expiration, until the same shall be actually repaid." And it further provides, that if any balance be found due the said Piatt, it shall immediately be paid by the United States.

This clause in the contract, (as your petitioners are advised,) upon a fair construction, contemplated advances in money to the probable amount in value of the supplies, in order to put the contractor in funds for their purchase and transportation; and such construction becomes the more reasonable when the nature of the service is considered, the funds necessary to be employed, and the usage of the department in like cases not only to pay promptly, but to make large and adequate advances.

Your petitioners further state, that after the making of said contract, and while the said John H. Piatt was exerting himself to fulfil the same—that is to say, about the 10th of September, 1814, shortly after the capture of Washington city and the burning of the capitol and public offices—the several banks in the United States south and west of Boston ceased to pay specie, and their paper, which thus became greatly less in value than gold and silver, was the sole currency of the country; that it was issued freely, and was not in effect subject to redemption; and thus becoming abundant in the country, it greatly enhanced the price of provisions and the cost of transportation. That, after this date, the government made no advances in gold or silver, or funds of equal value, to the said John H. Piatt, or any payments to him for his supplies therein; but the said Piatt, within the year 1814, drew drafts on the treasury to a large amount, which he procured to be discounted at divers banks, and received therefor this depreciated currency, in order to raise funds to apply to his said contract. That these drafts, to the amount of \$140,000, were protested for non-payment, owing to the inability of the treasury, though the said Piatt was at that time in advance more than \$300,000.

Under these circumstances the said Piatt came to Washington, in the month of December, 1814; he pressed for an adjustment of his accounts, which was promised him; and advances not having been made him according to the terms of the contract and the usages of the department, nor payments in money for his actual balances, he consulted counsel learned in the law, who advised him that he was absolved from his contract. He therefore determined to abandon it, and made known to Mr. Monroe, then Secretary of War, his purpose to do so. Mr. Monroe did not at all deny the right of Mr. Piatt to abandon the contract, for the causes assigned, but addressed himself to his patriotism—represented the consequences to the country as most disastrous, if these supplies should fail, and assured Mr. Piatt "that he should have justice done him," or that he should not be

injured, or words to that effect, (as the language is remembered by the Hon. John McLean,) or "to go on, and he should not be the loser by it," as stated by Mr. Tench Ringgold, in a paper communicated by him to Mr. Monroe, in opposition to Mr. Piatt's claim.

Your petitioners further represent, that Mr. Piatt, after a full conversation with Mr. Monroe, determined to go on and furnish the necessary supplies, (which he well knew he could not furnish at the contract prices without utter ruin to his fortunes,) under the assurance and belief that the United States would indemnify him for all loss. He so said to the Hon. John McLean immediately after parting with Mr. Monroe; he so stated to Mr. D. Parker shortly thereafter; he so wrote to his agent, Hugh Glenn, at Cincinnati, in a letter dated January 10, 1815; and he so said to James Morrison, the quartermaster general at Washington, soon after the conversation with Mr. Monroe, and again on his way home, while descending the Ohio river. Your petitioners are advised by their counsel that it is fully proved that the contract with Mr. Piatt was on the 1st of January, 1815, forfeited by the United States, in strict law, by non-compliance on her part with its most essential conditions—*prompt payment in cash*, or its equivalent, for rations furnished; and by the protest of his drafts, which were drawn for sums then actually due him; and also that Mr. Piatt had a moral and equitable right to abandon the contract, on the ground that such advances as were usual under like circumstances, and such as the necessities of the service required, were not made him; and because such payments as were in fact made him were made in treasury warrants, then only convertible into a depreciated currency.

That Mr. Piatt had a right to abandon his contract seems to have been conceded by the Secretary of War, in the conversation referred to. That he had such right, is an opinion unequivocally expressed by the Hon. John McLean, who was present at the conversation, and familiar with all the facts; and the same opinion is unhesitatingly expressed by a committee of the House of Representatives, (who examined this claim in 1824,) in a report made by one of the ablest jurists of that as well as the present time.

Your petitioners further represent that the said John H. Piatt, in the full confidence and belief that he would be indemnified for all losses, went on without any cash advances from the government, amid the derangement of the currency, partly with such depreciated bank notes as he could procure with treasury warrants, which there were no funds to meet, and partly by means of his own credit and that of his friends, and purchased the necessary supplies, for which he was compelled to pay extravagantly high prices, procured at still heavier rates the requisite amount of transportation, and thus furnished supplies for the whole northwestern army, wherever they were marched, or wherever stationed. This was done at an immense sacrifice beyond the contract price of the rations; and Mr. Piatt, when he rendered his final account to the department, claimed, under the assurances of the Secretary of War, to be reimbursed the actual cost of his supplies furnished, and a reasonable allowance for his own services and that of his agents.

That the Third Auditor, in adjusting Mr. Piatt's account, took the contract of January 26, 1814, as the basis of settlement. He rejected everything, under that account, which was not certified and proved strictly in point of form, without regard to the difficulty of procuring such

proof; and, on this statement of the accounts, brought Mr. Piatt in debt to the government \$48,230 77, for which, being in attendance here to settle his claims, he was arrested, and held in custody of the marshal. Mr. Piatt was, at this time, wholly without resources; every dollar of his active means was exhausted, and all his real estate pledged to obtain the means of supplying the army. In addition to which, he had involved his friends in the ruin brought on himself by his confidence in the justice of his country.

Under these circumstances he petitioned Congress for relief, and it was extended to him, but with a most sparing hand. By the act of the 8th of May, 1820, his right to allowances beyond his contract was admitted. The accounting officers of the treasury were directed to settle his accounts "on *just and equitable* principles, giving all due weight to the settlements and allowances already made, and to the *assurances* and decisions of the War Department," but with a proviso that the allowance, under these assurances, should not exceed the amount then claimed by the United States, (which was \$48,230 77,) for which suits had been brought. Under the provisions of this act, on the 7th of July, 1820, Mr. Piatt's accounts were re-examined by the proper accounting officers of the treasury, and he was found entitled, under his contract, strictly construed, without regard to the assurances given him by the War Department, to an additional allowance of \$76,475 85, most of which had been suspended in the first settlement of the Third Auditor, by reason of some formal defects in his evidence. This sum was reduced by \$12,855 37, the amount of an error in the former statement, and the balance of \$63,620 48 was, long after Mr. Piatt's death, under the act of May 24, 1824, paid over to some creditors as his assignees. In 1822, his account was further restated under the act of May 8, 1820, *giving all due weight to the assurances and decisions of the department;* and, on this restatement, there was found due Mr. Piatt, *under those assurances*, the further sum of \$179,739 67, of which there was applied to the claim against him, for which he had been held in custody, \$48,230 77; leaving a balance of \$131,508 90, which the accounting officers of the treasury found to be due him. This sum has never yet been paid, and is now due to your petitioners, as heirs and personal representatives of the said John H. Piatt.

Your petitioners would respectfully refer to a report made by the Hon. John Sergeant, chairman of a select committee of the House of Representatives, to which a branch of this claim was referred at the session of 1823-'24, which, with the accompanying documents and proofs, will be found in the reports of the committees of that session, vol. 1, doc. 21.

And on this they would beg leave to remark, that all the contemporary evidence produced goes fully, and without exception, to sustain the right of the said John H. Piatt to abandon his contract on the 1st of January, 1815, his purpose to do so as an act of justice to himself and to his friends who were his creditors or his sureties, and that he was moved from that purpose by the promise of Mr. Monroe that if he would "go on he should not be the loser." And, with a single exception, it is the clear opinion of all who knew the transaction, and made known their knowledge to Mr. Monroe, in 1816, 1817, and 1820, that Mr. Piatt was entitled to indemnity from loss on the rations furnished after January 1, 1815; this exception is Mr. Tench Ringgold.

He remembers substantially the assurance of Mr. Monroe, but gives it

a construction clearly different from what is proved to have been the understanding of Mr. Piatt at the time; and alike different from the construction which a court of law or equity must have put upon it, the circumstances under which it took place being known.

He stated to Mr. Monroe that in January, 1815, after Mr. Piatt had taken his leave, satisfied with the payments which had been made him and the advances he had received of the government, to the surprise of Mr. Ringgold he again called at the War office, and declared he could not get along without a further advance of \$20,000. That Mr. Ringgold so informed the Secretary of War, and by his direction obtained that amount in the Bank of the Metropolis, and it was paid without delay to Mr. Piatt; and he adds, "a few days after this payment, I accidentally discovered that Mr. Piatt had made use of this money in purchasing Metropolis Bank stock for his own use, instead of *supplies for the northwestern army.*"

It was, fortunately, easy to test the correctness of this statement. The account stated by the Third Auditor shows that Mr. Piatt got no such sum as \$20,000 in the winter of 1814-'15; this part of the statement is therefore incorrect. The stock-book of the Bank of the Metropolis shows that Mr. Piatt was the owner of a small amount of stock in that bank, for which he subscribed about January, 1814; and that there fell due thereon in January, 1815, \$272, which, it is presumed, he paid; and this paltry sum was all. He made no purchase of stock in January, 1815; and what he had when his troubles thickened upon him, he sold to raise funds to pay the debts which he had contracted in the service of his country.

Mr. Ringgold further states, that he is informed that Mr. Piatt was about this time a large subscriber to the loan of the United States, and that "it is *very certain* he made a *large fortune* by his contract." Your petitioners have caused due search to be made in the proper department, and cannot find that Mr. Piatt was "*about this time,*" or any other time, a subscriber, large or small, to the United States loan; and they believe that he never was; and so far was Mr. Piatt from making a "*large fortune* by his contract," it is in proof that his contract reduced him to insolvency. He was, at the time Mr. Ringgold wrote this paper, in custody of the marshal for an imputed debt to the government, and at last died in prison, crushed in spirit and insolvent in property. And the claim which Mr. Ringgold attacks by his most extraordinary statements, is preferred by Mr. Piatt for reimbursement merely of actual expenditures over and above the contract price, of which he had undoubted proof.

Mr. Ringgold seems to have been high in the confidence of Mr. Monroe, and this mass of errors, volunteered by him as a statement, probably did much to defeat this claim. There were, doubtless, at the close of the war, many fictitious claims presented; time could not be devoted to the President or the heads of departments to the critical examination of each; and general imputations, such as these thrown out by Mr. Ringgold, however unfounded, were enough to cast a cloud over his claim, and preclude it from a *fair*, much less a *favorable* hearing.

Your petitioners would also refer to the report of the Committee of Claims of the Senate at the session of 1833-'34, in vol. 6, Senate documents, (488,) which fully sustains the claims of the representatives of Mr. Piatt to the balance found due him in his account, as stated by the Second Comptroller of the Treasury in 1822. They would, however, observe that the then Second Comptroller, Mr. J. B. Thornton, in his let-

ter to the honorable John Tipton, chairman of the Committee of Claims, (p. 14 of the document,) inadvertently deducts, from the balance due to the representatives of Mr. Piatt, the sum of \$2,630 73, which had been deducted in 1822, before striking the balance of \$131,508 90.

Your petitioners further state that the same claim was again presented to the Senate of the United States at the session of 1839-'40, (vol. 3, Senate documents, 87,) at which session the Committee of Claims reported against it. And before observing upon that report, it is proper to say that the sum of \$131,508 90 is all that was claimed in 1823; it is all that was claimed in 1834, and all that was again claimed in 1840, when the last report was made. This claim was not, as is assumed in that report, for any speculation which Mr. Piatt might have made, had he taken advantage of the forfeiture of the contract, and sold at the best price he could get the provisions on hand, but mere compensation for the actual cost to him of the supplies furnished after the 1st of January, 1815, under the assurances from the department that he should be indemnified from loss.

As to the balance of Mr. Piatt's account, which was in the last restatement suspended principally for want of sufficient evidence, they do not ask its allowance, though a part of it is, in the opinion of your petitioners, lost under circumstances of peculiar hardship. Owing to the extent of his engagements on the frontier, the embarrassment of the times, and the confusion arising from the disbanding of the army, and the return of soldiers and volunteers, Mr. Piatt failed in these instances to get the requisite certificates and proof to sustain his accounts. When he came to Washington in 1816, and procured a statement of his account by the Third Auditor, this portion, with much more of his account, was rejected. He was arrested and imprisoned by the government, and at last died in prison, where he was charged in custody by creditors to whom he had contracted debts to enable him to carry out his contract with the department; so that he had no means whatever, not even personal liberty, to follow out his claim into its details, and produce proof of each of its numerous rejected items. Since his death, his representatives have not known where to look for the proof, and this claim, therefore, is not substantiated. Your petitioners are not disposed to ask anything but what they are advised is their clear right, sustained by evidence. They therefore do not present this \$34,744 88 as a claim, but expressly waive and abandon it, as it now can never be sustained. The claim which they do present is for \$131,508 90, the unpaid balance of \$177,108 94, found due to Mr. Piatt by the Second Comptroller of the Treasury, being the actual cost over and above the contract price of rations furnished by him after the 1st of January, 1815, under the assurances of the Secretary of War.

In the report of January 14, 1840, this claim is rejected, and the following grounds are taken by the chairman of the committee in his report upon it. He sets out with a statement of former allowances, which is made up with little attention to accuracy. He gives the amount allowed and paid to Mr. Piatt, under the assurances of the Secretary of War, at "more than \$61,000;" it was in truth \$48,230 77. He states the amount of claims allowed by the Second Comptroller of the Treasury, strictly under the contract, at \$63,620 48, instead of \$76,475 85, its true amount; and he says this was *thought* at the time to be all "that Mr. Piatt was entitled to, on the most liberal principles of justice and equity."

By *whom* it was *thought*, we are not informed; but certain it is that it was not so *thought* by the committee of the House in 1823, nor by the Second Comptroller, on whose report they acted; nor by the very respectable contemporary witnesses, whose letters they exhibited with their report.

The honorable chairman denies that the United States had failed to comply with the contract, or that Mr. Piatt was free on the 1st of January, 1815, to refuse to furnish further supplies. The learned chairman does not seem to have read the contract with much care, or to have been well advised of the usages of the department in respect to advances and payments on contracts like this, or of the necessities of the service, or of the actual amount of the advances made by Mr. Piatt on that day.

The tenth clause of the contract, referred to above by your petitioners, shows that it was the understanding that the government should make advance "*in money*" to the probable amount of the necessary disbursements. All the contemporary evidence shows that such was no more than payment in a reasonable time, considering the nature of the service. Such was the opinion of the committee in 1824, and such in effect the admission of Mr. Monroe in his conversation with Mr. Piatt in January, 1815, as proved by the Hon. John McLéan.

The honorable chairman further urges as a reason why Mr. Piatt had no right to abandon his contracts in January, 1815, that he was bound to render his account at least once in three months, and had not performed this duty; and adds, "*no such account appears to have been rendered.*" This is a mistake, and a strange one. The contract commenced on the first day of June, 1814, and the files of the Third Auditor's office show that Mr. Piatt's first account was rendered August; his second, November 4, 1814.

The deposition of Lemuel Newell, on file with the papers in the claim, shows that late in December, 1814, no payments had been made on this last account, and that the service was suffering from that cause; and one assurance given by Mr. Monroe, according to the statement of Tench Ringgold, was, "that he should have an immediate investigation of his accounts."

That the government had not advanced the reasonable and necessary funds, and that it had not paid promptly in money or its equivalent, is proved by a mass of evidence not to be impugned, though the precise amount, that it was in arrear cannot be ascertained. The statements of the accounts of Mr. Piatt, accompanying the report of the committee of the House in 1824, show the whole amount of his claim which was allowed under the contract, without regard to *assurances*, to have been

	\$636,163 52
From which deduct the contract price of rations delivered after the 15th of January, 1815, which is shown to be	148,791 87

It leaves the amount of Mr. Piatt's claim for advances before that date, about

	487,371 65
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On this Mr. Piatt had received—

August 2, 1814, treasury warrant to O. M. Spencer	\$50,000 00
June 22, 1814, bill to J. H. Davis, on War Department, paid	25,000 00

July 28, 1814, bill to O. M. Spencer, on same, paid	\$20,000 00
October 21, bill to O. M. Spencer, on same, paid	40,000 00
And there had been turned over to him within the year, provisions to the amount of	38,188 28
Making the aggregate of payments to 1st of January, 1815	<u>\$173,188 28</u>
Leaving due him in arrear at that date	<u><u>314,183 37</u></u>

This balance your petitioners suppose to be too large, as Mr. Piatt, according to the testimony of the Hon. John McLean, stated his advances in December, 1814, at about \$200,000. The difference probably arises out of charges for transportation, &c., on the account which he rendered February 27, 1815, running from November 4, 1814, to that date, which cannot now be separated and applied to the proper year.

Mr. Piatt's bills drawn on the Secretary of War on account of these advances, to the amount of \$140,000, which it was admitted he had a right to draw, and which seem to have been accepted by the Secretary of War, (see deposition of H. Glenn, on file December, 1814,) but not paid for want of ability on the part of the government, were at this time under protest for non-payment. They are drawn and dated as follows :

June 6, 1814, in favor of O. M. Spencer	\$5,000
July 30, 1814, in favor of Samuel W. Davis	25,000
September 2, 1814, in favor of O. M. Spencer	35,000
September 7, in favor of Samuel W. Davis	35,000
October 21, in favor of Samuel W. Davis	40,000
Amounting to	<u><u>140,000</u></u>

The treasury seems to have given warrants for part of them ; but those warrants not being cashed, the bills remained dishonored.

You petitioners respectfully submit to your honorable body whether, under all these circumstances, the right of Mr. Piatt to abandon his contract can now be successfully questioned. It never was questioned till 1840, but tacitly admitted by the Secretary of War himself. It was a clear right in the opinion of the Hon. John McLean, who was familiar with all the facts and attendant circumstances ; and the same was expressly found and strongly presented by the select committee of the House in 1824. And your petitioners are advised by counsel, that his right so to abandon was clear and undoubted on the evidence contained in the above named report, and the documents and letters referred to therein. There is no question that Mr. Piatt claimed he was released from his contract, and had a legal right to abandon it as broken on the part of the government ; and that he had determined to do so because the change of times, the depreciation of the currency, and the consequent high price of provisions and transportation, rendered it a ruinous contract if persevered in. When, with this opinion and these views, he went to Mr. Monroe and declared his purpose, and that purpose was changed by the as-

surances of Mr. Monroe, that if he would "*go on, he should not be the loser by it,*" your petitioners cannot at all conceive that there is room for the doubt expressed by the committee in 1840, as to the extent and purpose of these assurances. They claim that Mr. Piatt had a right to receive them, as it is in proof that he did receive them, as assurances for full indemnity from loss, if he would go on and render a service which he was not bound to render. The honorable committee further say, that Mr. Monroe did not, in 1820, remember these assurances; but it is unimportant whether this be or be not the case, for they are proved beyond the possibility of a doubt. In 1816, the Hon. John McLean, who was present and heard, did remember them; so did Mr. Tench Ringgold, in 1817; remember them very well, though he saw fit to put a wrong construction upon them; and cotemporary circumstances prove them, for what could have induced Mr. Piatt to change his purpose; lose the advantage of the position in which he was then actually placed, and encounter what was certain ruin, if no such assurances had been given?

It is urged also against this claim, that Mr. Piatt, in settling his accounts in 1816, laid before Mr. Crawford a memorial from himself to the Secretary of War, dated in May, 1815, in which he claims allowances, in a sum equal to what they cost him, for all rations issued by him to the Indians and the distressed inhabitants of Michigan, as not coming within his contract; and that in this he did not at all rely on the assurances given him by the Secretary of War. The honorable chairman concludes that the *inference* is almost *irresistible*, if such assurances had existed they would also have been relied on. Your petitioners beg leave to suggest that an inspection of those claims (page six of accompanying transcript) will at once destroy such *inference*. Those rations were furnished in 1814, *before the assurances* were given, and could, of course, be in nowise affected by them.

Mr. Piatt suffered very heavily in 1814 by the derangements of the currency, the failure of the government to pay, and the fact that he was compelled to borrow depreciated bank paper on the credit of his bills drawn on the department, with which paper he had to purchase provisions and procure transportation at much higher prices than for gold and silver, or its equivalent; but to this loss he was disposed to submit, and on the 1st of January, 1815, he claimed indemnity for the *future only*, on the ground that in law and morals he was compelled to incur such loss no longer.

The honorable chairman, in the fourth page of his report, says that the representatives of Mr. Piatt claim to be paid what the supplies would have cost the government had he held on to all that was in his hands, and refused to furnish them; and adds, that this would be first to violate his contract, and then to take advantage of his own wrong. In answer to this, your petitioners beg leave to say that no such claim is or ever has been, within the knowledge of your petitioners, presented by Mr. Piatt or his representatives. From first to last they have claimed compensation only—indemnity only—the fulfilment of the promise of the secretary, on the faith of which Mr. Piatt acted, and that alone; and they do not feel that the ends of justice could have been promoted by placing the claim upon any other than its true ground preparatory to its rejection.

The learned chairman adds, that the utmost Mr. Piatt could have a right to claim under the *assurance*, would be what the supplies actually cost him over and above the contract price; "and we have seen," he adds, "no evidence but what he has been allowed all this difference." This differ-

ence named by the honorable chairman is all that your petitioners claim; and they rest their claim respectfully, but confidently, upon the *evidence*, which will, as they are assured by their counsel, show conclusively that a balance of \$131,508 90 was due to the said John H. Piatt in 1815, and is still due to his representatives. Your petitioners ask the payment of this sum as an act of justice; and they, as in duty bound, will ever pray.

Your petitioners state that the said John H. Piatt died intestate. That administration on his estate was taken out by Nicholas Longworth and Benjamin H. Piatt, who fully administered and settled with the court, having by compromise and the transfer of property obtained discharges of all his debts in full. That said John H. Piatt left as heirs and distributors of his estate his brothers and sisters, your petitioners, Benjamin M. Piatt, Abraham Piatt, Hannah C. Grandin, wife of Philip Grandin, and Francis Ann Piatt, now deceased, who married one Isaac Dunn, and who left as her heirs and distributors her children, your petitioners, John Dunn, Jacob Dunn, Hannah Tonsey, married to George Tonsey, Sarah Layton, wife of George Layton, and two grandchildren, Francis E. Smith and Adam C. Smith, who file this petition by their attorney in fact.

N. C. READ.

HEADQUARTERS 8TH MILITARY DISTRICT,
Chillicothe, December 26, 1814.

SIR: I have been directed by Brigadier General McArthur, commanding, to require you, including the requisitions already made and the provisions now in deposite at those places, to furnish by the first of February next, at Detroit, three hundred and eighteen thousand complete rations; at Malden, three hundred thousand complete rations; at Fort Gratiot, thirty-six thousand complete rations; at Fort Wayne, thirty-six thousand complete rations; at Fort Meigs, fifty thousand complete rations; and at Upper and Lower Sandusky, each thirty thousand complete rations.

A regiment of Ohio militia have been directed to be in readiness to march to Detroit, and will rendezvous by battalions at Lower Sandusky and Urbana; you are required to furnish them with provisions on the march.

I am, sir, respectfully, your obedient servant,

C. S. TODD,

Acting Adjutant General.

JOHN H. PIATT, Esq., *Contractor.*

CHILICOTHE, *December 21, 1814.*

SIR: Agreeably to an order of the commanding general of the eighth military district, I have ascertained that, on or about the first of this month, there were driven from Urbana, by the contractors, one thousand hogs and upwards. It is supposed that on their arrival at Detroit, they will average 120 pounds each. No cattle or flour has been sent since 15th November last, from that quarter, by the contractor or agents on either Hull's road or by St. Mary's. I am informed by an agent of the contractor, that he will have in deposite at St. Mary's, on or before the 15th January, for transportation to Detroit, 3,000 barrels of flour, exclusive of 100 barrels now there,

and he will have at the same place, on or before the last of February, 1,000 more. He will also have in deposit at Zane's and Manary's block-houses, for transportation by Hull's road, on or before the middle of January, five hundred barrels of flour, exclusive of 130 intended for Sandusky and 100 now there. 400 head of hogs, I presume, have left that country to go by St. Mary's, as they were to have started so soon as the roads were sufficiently frozen. It is doubtful whether he will be able to procure a further supply of hogs, on foot, within a short time. He is, however, purchasing and putting up a considerable quantity of pork at Urbana. There are deposited at Erie 225 barrels of flour and 93 barrels of whiskey, intended for Detroit. This is the only deposit in that quarter, and was ordered for Detroit, but I presume it cannot be forwarded until the ice will answer for sledding. The contractor's agent also informs me, that so soon as a sufficient deposit is made at St. Mary's, Zane's, and Manary's block-houses, he will be prepared to transport it to Fort Meigs on sleds, and from thence to Detroit, this being the only means at this season of the year.

The contractor's agents are now actively employed in procuring beef, pork, and flour, for troops on the lines. It is uncertain what quantity they will or can procure beyond what is reported.

I am apprehensive that a special commissary will meet with difficulty on the frontier in making purchases to supply the troops on the lines. The hogs have been generally purchased and driven off, principally eastward. Beef is scarce, there being none to be had except those stock feeding. I believe flour may be had by early application to the mills on the Miami and those waters nearest the frontier. A supply in this way, I apprehend, will cost from forty-five to fifty cents per ration, delivered at Detroit, as the only means of transportation is by land, which will make flour cost from \$28 to \$30 per barrel; pork and other parts of the ration in proportion.

The above statement is founded on the best information I could procure on the frontier, both from those engaged in purchasing for the contractor and from citizens through the country which I passed through.

Respectfully, &c.,

JAS. S. SWEARINGEN,

Quartermaster General.

TREASURY DEPARTMENT,
Third Auditor's Office, February 15, 1848.

SIR: I have the honor to acknowledge the receipt of your letter of the 11th instant, requesting to be informed at what time John H. Piatt first presented his accounts for settlement under his contract with the government, of the 26th of January, 1814, for the supply of the northwestern army. In reply, I have to inform you that, upon examination, it appears that his accounts under the contract in question were first received on the sixth of August and fourth November, 1814, and twenty-seventh February, 1815.

With great respect, your obedient servant,

PETER HAGNER, *Auditor.*

The Hon. JOHN D. CUMMINS,
House of Representatives.

American State Papers, title "Claims," page 907.

Statement of John H. Piatt's account, (G. No. 2,) explained.

DR.

1. This is a balance found due from J. H. Piatt, on the first statement of his account by the Third Auditor	\$46,112 56 2,118 21	
Suit was brought for it prior to the act of May 8, 1820; it therefore came within the provision of that act, and was paid for out of the sum found due under the <i>assurances</i> . (See the act.)		\$48,230 77
2. This charge arises from a corrected error. It was not included in the above-named suit, and therefore could not be paid out of the sum found due under the <i>assurances</i>		12,855 37
Credit brought up to balance from foot of the account		192,498 65
		<u>253,584 79</u>
3. Total amount of rations, 730,070 $\frac{1}{4}$, at 45 cents	\$328,531 54	
From which deduct contract price, \$148,791 87, and the amount allowed under <i>assurances</i> , \$48,230 77	197,022 64	
Give the amount due (<i>this is our claim</i>)		<u>131,508 90</u>

The last three items are, in truth, all that *directly* bear upon the question.

CR.

4. All these items were originally rejected by the Third Auditor, but allowed by the Comptroller on the restatement of the account; they are, each and all of them, entirely irrespective of the <i>assurances</i> .	\$16,612 89 3,361 08 4,707 21 1,071 00 864 00 25,664 43 13,736 24	
		\$76,475 85
The error above named, of \$12,855 37, which could not be paid out of the sum found due under the <i>assurances</i> , was paid out of this, namely		12,855 37
And this balance		<u>63,620 48</u>

was afterwards paid to Piatt, under the acts of 1820, and an appropriation in 1824. This balance is explained in Mr. Sergeant's report, page 896, paragraph beginning with the word "under." This sum, you will perceive, had nothing to do with the *assurances*.

5. The next general item, made up of many particulars, is that from

which No. 3 is estimated. It shows the rations on which Piatt is entitled to be paid under the *assurance*, and the price, as shown by the evidence. It gives the amount issued, and placed in deposit, after the 1st January, 1815, first deducting the amount collected from the inhabitants of Upper Canada.

1. At Upper Sandusky	-	-	183,951 rations.
2. At Detroit	-	-	420,738 "
3. At Gratiot	-	-	261,245 "
			865,934 rations.

From this the Comptroller deducts what had been already allowed, independent of the assurances, and which will be found in No. 4, as not within the contract, namely:

1st. Paid to Indians	-	-	} 135,863 $\frac{3}{8}$
2d. To distressed inhabitants	-	-	
3d. Deposited at Malden	-	-	
Which deducted leaves, as stated in No. 3,			
730,070 $\frac{1}{16}$.			
Which, at 45 cents per ration, makes	-		\$328,531 54
From which he deducts contract price	-		148,791 87
			\$179,739 67

But the Comptroller has, by mistake, before deducting the \$148,791 87, added to it this sum, viz: \$2,630 73, making it - \$151,422 60

And leaving to be carried out but - \$177,108 94

This mistake causes much of the confusion in the account; let it stand corrected, as above, and the amount Piatt was entitled to under the assurance was - \$179,739 67
Of this sum was settled, (see No. 1) - 48,230 77

Leaving the balance due him, as shown in No. 3 - 131,508 90

6. We have already seen that, in stating this account, at the top of the page under the Dr. side, the Comptroller brings out the same balance (No. 3) as follows:

1. He carries up the 730,070 $\frac{1}{16}$ rations, at 45 cents per ration	-	-	\$328,531 54
2. Deduct contract price	-	-	\$148,791 87
3. And amount credited on account of assurances under the act of May 8, 1820	-	-	48,230 77
			197,022 64
Showing the balance due Piatt	-	-	131,508 90

7. And the general footing of the account will, with the one correction named above, (No. 5,) produce exactly the same amount.	Balance in favor of Piatt (foot of the page)	-	-	-	\$192,498 65
Add \$2,630 73, erroneously deducted		-	-	-	2,630 73

195,129 38

The \$63,620 48 allowed on the restatement of the account (No. 4) for claims not under the assurances, had not <i>then been paid</i> ; it was paid since, under the act of 1824, and must therefore be deducted	-	-	-	-	63,620 48
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And it leaves the balance, as above stated	-	-	-	-	131,508 90
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Now, if we be right as to the number of rations, and cost per ration, there can be no doubt as to the balance due. As to the *number* of rations, I suppose the number settled for by the accounting officers of the treasury, on evidence by them then deemed sufficient, may be taken as true, without further inquiry. Then as to the *cost*.

On this point the evidence is as full as, under the circumstances, could be reasonably expected. It never could have been possible for Mr. Piatt to have proved the actual price paid by him for every hog, or every barrel of flour, and whiskey, and vinegar, which he sent to the frontier. All he could have ever done, and all that we can now do, is to arrive at its proximity by proof of general prices and expense of transportation.

The letter of Colonel Swearingen, a cotemporary paper, puts the minimum cost per ration at 45 cents; and by Mr. Sergeant's report, p. 887, (third paragraph from the bottom,) it appears that there were 13 depositions in the Comptroller's office to the same effect. If still there, they are proof enough; if lost or destroyed, it is not the fault of Piatt's representatives.

T. EWING.

CHILLICOTHE, December 14, 1814.

GENTLEMEN OF THE SENATE AND HOUSE OF REPRESENTATIVES: I send you copies of a confidential communication received from Brigadier General McArthur, commanding the 8th military district, from which you will perceive the situation of the posts on the northwestern frontier. Should the United States fail to supply these posts, and no other provision be made to support them, they must inevitably fall into the hands of the enemy before the opening of the next campaign. Such a state of things would lay the whole frontier of Ohio open to the incursions of the enemy. With this view of the subject I cannot hesitate to recommend to the legislature to furnish, with the least possible delay, the means to supply these posts, believing they will in this way save both the blood and treasure of the State. I cannot hesitate in believing the general government will take the earliest opportunity to refund the amount which may be advanced for the contemplated object.

Very respectfully,

T. WORTHINGTON.

SIR: You will please do me the favor to communicate confidentially the enclosed to the honorable body over which you preside

Very respectfully,

T. WORTHINGTON.

The SPEAKER OF THE HOUSE OF REPS.

CHILLICOTHE, December 13, 1814.

SIR: With serious concern for the safety of the northwestern frontier, I have the honor to submit to your consideration, and that of the legislature of Ohio, a statement in relation to the situation of affairs in this district.

The contractor failed in November to supply the troops at Detroit with the flour part of the ration, and they are now subsisted upon the immediate resources of the adjacent country. The advanced state of the season precludes the hope that any flour can be forwarded by lake transportation, should it have been collected at Erie, of which there is no authentic accounts. A considerable supply is reported by the contractor to be in readiness to be taken down the St. Mary's and Miami of the lake as soon as practicable, of which there can be no certainty until April.

Three or four thousand hogs are reported by the contractor to be in readiness to proceed to Detroit, by the route of the Anglaise and Hull's road. Subsequent information, as to the number collected and the price allowed to sub-contractors, induced a belief that not more than one thousand will reach that place. These facts have been communicated to the government, with a request that funds might be transmitted to this place to enable a special commissary to endeavor to supply the troops of the frontier. There is reason to presume that a delay for an arrangement of this kind would be fatal; more especially, as it is the intention of the government to increase the military force on the northwestern frontier. I have, therefore, to request of your Excellency to solicit the legislature of Ohio to aid the United States in effecting this important object, in such manner as they in their wisdom may deem most expedient.

The loan of thirty thousand dollars would probably enable a person duly authorized to forward to Detroit, by the way of Sandusky, five hundred barrels of flour and fifteen hundred hogs.

I am, sir, very respectfully, your obedient servant,

DUNCAN McARTHUR,

Brigadier U. S. A., commanding.

His Excellency T. WORTHINGTON,

Governor of Ohio.

On the 14th December, 1814, the foregoing communication was made by Governor Worthington to both houses of the Ohio legislature, and referred to a joint committee of three members from the senate and five from the house of representatives.

Information given by General McArthur before the committee.

General McArthur wrote government to have funds placed at his order to supply troops, through a purchasing commissary. Understood, by Mr.

Thompson, on Saturday last, that Fowler was near Erie, and would forward about 400 barrels of flour. General McArthur doubts whether the quantity would be forwarded, as the Eagle was employed transporting wheat from settlements in Upper Canada. General McArthur saw the principal contractor, Piatt, on Saturday last; was informed by him that contracts had been made to furnish 4,000 hogs at Detroit; but the General has understood since that a number of the sub-contractors about Xenia had refused furnishing under their contracts. Mr. Piatt also informed General McArthur that a considerable quantity of flour had been procured and forwarded on the St. Mary's route, but did not calculate that it would reach Lake Erie until spring. The number of rations issued at Detroit might be estimated at fifteen hundred per day, without including inhabitants that may require assistance. There was a considerable quantity of wheat in that quarter, and the General is of opinion that enough might be procured with considerable exertion to subsist the troops in that quarter two months. General McArthur has this day sent an express to the frontier of Champaign and Miami counties, to ascertain without loss of time the number of hogs and cattle, with their probable weight, and the quantity of flour, that has been forwarded by contractors or their agents towards Detroit since the middle of November last, either by Hull's road, the St. Mary's, or any other route; also to ascertain what number of hogs and cattle, and what quantity of flour, will probably be sent to the lines by the contractor or his agents within a few weeks; also to ascertain what the several parts of rations would cost, when delivered at Detroit, to be purchased at this time and forwarded under the present state of transportation. General McArthur has communicated to government the situation of the posts, to which he expects an answer in about eight days, by which time he also expects a return of his express sent to the frontiers. The General reports about two companies divided at the several posts on the different lines to Detroit. The strength of these companies not known. The General also expects four additional companies will be moved forward to Detroit.

EDW. W. TUPPER,

Chairman Committee, House of Representatives.

This day Thomas Thompson, agent for contractors of the 8th military district, personally came before me, John McDougal:

The 27th November, left Erie, four days previous to any departure. The Eagle sailed for Detroit with between 70 and 100 barrels of flour. On the day previous to his leaving Erie, was informed by Mr. George Reed that Jacob Fowler, sub-contractor, had arrived at Waterford, 15 miles south of Erie, with several boats loaded with flour for Detroit. On receiving this information, left Erie for the purpose of forwarding the Champion, which was then at Grand river to take in a cargo of flour and proceed to Detroit; her stowage about 156 barrels. On the morning of the 29th, she sailed from the Grand river for the above purposes. The Eagle was instructed to return immediately from Detroit to Erie, and take a second cargo of flour to Detroit. It was safe navigating the lake when he left Erie. An ordinary voyage is from six to ten days from Erie to Detroit and back to Erie. Jacob Fowler is a sub-contractor. 22d No-

member, twenty-one hundred and nineteen hogs had proceeded on to Detroit, on the Finley route, from Urbana, furnished by Silvers, and nine hundred and seventy-eight on the St. Mary's route, taken on by Rodgers. There were at Lower Sandusky, on the 3d of December, twenty three thousand rations of beef killing and salting, and three thousand eight hundred and fifty rations of flour at Upper and Lower Sandusky, and two wagons plying between those posts. There were three hundred and forty-six head of beef cattle in the neighborhood of Urbana, stall feeding, to be driven to Detroit whenever required. There are one hundred and seventy-two barrels of salted pork at Grand river designed for Detroit. Was informed by Piatt, the principal contractor, on Sunday last, that there were five thousand barrels of flour contracted for, to be delivered at St. Mary's, and that a considerable quantity had been delivered and deposited at St. Mary's, where boats were built and building to transport it to the lake as soon as water served. Since about the 1st of July, have paid out in cash about twenty thousand dollars, and have not at any time suffered for want of funds; nor has the credit of the contractors or the public interest, at any post or places where he has travelled, suffered for want of funds; nor has a want of funds retarded the forwarding of supplies to Detroit; nor does he believe there is any danger of a failure to supply the troops stationed at Detroit.

THOMAS THOMPSON.

Sworn and subscribed before me, this 15th December, 1814.

JOHN McDOUGAL.

A correct statement, as far as comes within my present recollection, of the situation of the funds, the stores of provisions, and contracts of the present contractor, John H. Piatt, and the sub-contractors, having acted as an agent for the contractor and sub-contractors from the first day of June last to the first of the present month. As to funds I was plentifully supplied, and my drafts honored in Cincinnati, by John H. Piatt. I am knowing to a deposite being made by the sub-contractors, in the Bank of Urbana, that remained there on the first day of this month; the amount I am unable to state. The sub-contractors have a considerable interest in said bank, of which they had not availed themselves on the first day of the present month. Yet I fully believe that John H. Piatt has borrowed from the banks of Cincinnati \$100,000 or upwards, not having received any from the Secretary at War for the amount of the last quarter's abstracts. Further funds have been put into the hands of a Mr. Silvers and Mr. Rodgers, to pay the first cost of 3,000 head of hogs that they are bound to deliver at Detroit; and, from my own knowledge, and from information that I believe may be relied on, part of that number of hogs are already there, or will be there in a few days.

I was knowing to another contract being made with Heyling and Davis, of Xenia, in which they bound themselves in a heavy penalty to furnish 1,500 head of good hogs to the contractor, at Detroit, by the middle of next month, and that the funds were ready for them to pay the first cost of said purchase. Whether this contract will be complied with, I am not able to state. There are also 200 head or upwards of good steers, stall feeding in the neighborhood of Manary's block-house, that the contractor can start at the shortest notice. On the subject of flour, Jacob

Fowler, one of the sub-contractors, went on, in good season, to Pittsburg and the upper end of this State, with \$20,000, for the special purpose of purchasing and forwarding flour by way of the lakes.

The contractor has made and is making contracts for a large quantity of flour to be delivered at St. Mary's. I have no doubt but a small quantity is already deposited at that place.

There are contracts made for the delivery of three or four hundred barrels at Zanes's block-house, part in this month and part in the next, designed to be sent on by way of Sandusky, which will certainly be fulfilled; and I hazard nothing in saying there can be 1,000 or 1,500 barrels produced and forwarded by that route, if thought necessary.

SAMUEL NEWELL.

DECEMBER 15, 1814.

SATURDAY, *December 17, 1814.*

In secret, the doors being closed, Mr. Tupper, from the joint committee on the confidential communication from his Excellency, reported as follows:

The joint committee of both houses, to whom was referred the governor's confidential communication relating to the state of our frontier posts, having had the same under consideration, beg leave to report:

That it has not been in the power of your committee to obtain that satisfactory information that so important and interesting a subject to the inhabitants of this State demands.

From information obtained from General McArthur, when before the committee, it appeared that when he left Detroit, about the 27th day of November, the daily issues were not far from 1,500 rations, and that the contractors, by their agents, were then supplying the bread part of rations from the settlements in Upper Canada, by purchasing wheat and transporting it by water to Detroit, where it was manufactured into flour; and the General is of opinion that the troops in that quarter might be supplied two months from that source. It also has appeared to the satisfaction of your committee that Jacob Fowler, one of the sub-contractors, about two months since proceeded to the neighborhood of Erie with funds, amounting to about \$20,000, for the purpose of purchasing and shipping flour from thence to Detroit. And there is but little reason to doubt that, in the latter part of November, he was at Waterford, on Lake Erie, with several keel-boats loaded with flour, amounting to 400 barrels, to be shipped for Detroit. This information is obtained from Thomas Thompson, contractor's agent, and corroborated by information obtained by General McArthur, and communicated by him to the committee.

It appears to your committee, from a communication made by Samuel Newell, a member of the House of Representatives, who has acted as agent for the contractors, that deposits of flour are made and making at Zanes's block-house, from three to four hundred barrels. It also appears that Piatt, one of the principal sub-contractors, has been making very extensive purchases of flour, to be conveyed along the left line, by the St. Mary's route; and though it has not been satisfactorily proven what amount has been deposited at St. Mary's, yet there is good reason to believe, from statements made to General McArthur by Mr. Piatt, that a considerable quantity has been moved forward on that route, and that boats are built and

building to transport it down the Miami of the lake, to the bay ; and this belief is supported by other information on that subject.

Your committee are not well convinced, from any information that they have received, that more than one thousand hogs have been moved forward on Hull's road ; and though they have reason to believe, from several circumstances, that hogs have been driven out on the St. Mary's route, they have not any assurance that ought to be relied on. It appears by Mr. Newell's communication that the contractors have two hundred head or upwards of beeves in the neighborhood of Manary's block-house, which may be forwarded in case of deficiency of meat rations at any of those posts ; and though the committee are well convinced the contractors have made extensive engagements for that part of the ration, and made adequate advances in money, yet there is considerable cause to conclude that some of those engagements will not be complied with, owing to the great use of that article.

No proposition, investigated by this committee, is better established than that the delays in purchasing and transporting provisions have not resulted from a want of funds. On the contrary, it appears that the contractors at all times have been able to meet their engagements.

This committee is authorized to state that General McArthur has reported to the Secretary of War the situation of our frontier posts, to which an answer may be expected in six or eight days, and that an express is leaving, or has left Chillicothe, from the General, to ascertain the quantity of provisions that are depositing, or are deposited, in the counties of Campaign and Miami, together with the amount of provisions forwarded to Detroit from or through those counties since the middle of November last. This express may be expected back, with the necessary information, in eight or ten days.

In the event that it should be deemed advisable to aid the general government in supplying those posts, it will be worthy the consideration of this legislature to determine in what way those advances can be made so as to meet the object designed, and secure to the State a pléde for such advancements, though in a moment of extreme hazard and danger that inquiry would be placed out of view.

No commanding officer of any district or post is authorized to draw on government for supplies furnished, when the contractor fails. In that case the officer can only order the quartermaster to purchase provisions on account of the contractor, for which special purpose funds are often placed subject to his order. Should the State purchase and forward the provisions proposed, and it should be found that the contractors were in a situation to victual those posts, the contractors might refuse to receive our purchase or admit issues to be made ; the general government could not charge the contractor with the provisions furnished by this State, as they have not been ordered by the commanding officer through the proper department under the circumstances that the regulations require. And while our government would approve our zeal for the public safety, it might lament our untimely interference.

Your committee have not made these remarks doubting the justice of the general government in refunding the sum so to be advanced, nor to divert this legislature from this course, proper to be pursued under existing circumstances ; they have considered it a duty they are bound to perform in the honest discharge of the trust reposed in them.

General McArthur has made known to the Department of War that the

application now under consideration would be made to this State; and if the measure is approved, a few days will place in General McArthur's hands power to act under the authority of that department. In the mean time the General will, by his express, be informed of the extent of the danger which produced this application. From a careful examination of the subject submitted, (so far as it has been in the power of your committee to be informed,) they are of opinion that it would not be advisable or consistent, at this time, to appropriate any money for the purposes referred; but as soon as the necessary and expected information can be obtained, your committee beg leave to report fully and finally on the subject.

—
CHILlicothe, December 21, 1814.

SIR: Agreeably to an order of the 14th instant, from the commanding general, 8th military district, I have ascertained that, on or about the first of this month, there was driven from Urbana, by the contractor, one thousand hogs and upwards; it is supposed, on their arrival at Detroit, they will average 120 pounds. No cattle or flour has been sent since the 15th November last from that quarter by the contractor or agents, on either Hull's road or by St. Mary's. I am informed, by an agent of the contractor, that he will have in deposite at St. Mary's, on or before the 15th January next, for transportation to Detroit, 3,000 barrels of flour, exclusive of 100 now there, and that he will have at the same deposite, on or before the last of February, one thousand more; he will also have in deposite at Zanes's and Manary's, for transportation by Hull's road, on or about the middle of January, five hundred barrels of flour, exclusive of 130 intended for Sandusky, and 100 now deposited at Manary's. Four hundred hogs, I presume, have left that country to go by St. Mary's, as they were to start so soon as the roads should be sufficiently frozen. It is doubtful whether he will be enabled to procure a further supply of hogs on foot within a short time; he is, however, purchasing and putting up a considerable quantity of pork at Urbana. There are deposited at Erie, Pennsylvania, 225 barrels of flour and 93 barrels whiskey, intended for Detroit. This is the only deposite in that quarter. This deposite was ordered for Detroit, but I presume it cannot be forwarded until the ice should answer for sledding. The contractor's agent also informs me that so soon as a sufficient deposite is made at St. Mary's, Zanes's, and Manary's, he will be prepared to transport it on sleds to Fort Meigs, thence to Detroit, they being the only means at this season.

The contractor's agents are now actually engaged procuring beef, pork, and flour for the troops on the lines; it is uncertain what quantity they will or can procure beyond what is deposited. I am apprehensive that a special commissary will meet with difficulties on the frontier in making purchases of provisions to supply the troops on the lines; the hogs have generally been purchased and driven off, principally eastward; beef is scarce, there being none to be had except those stock feeding. I believe flour may be had by early application at the mills on the Miami, and those waters nearest the frontier. A supply in this way, I apprehend, will cost from 45 to 50 cents the ration, delivered at Detroit, as the only means of transportation must be by land, which will make flour (delivered) per barrel from 28 to 30 dollars; pork and other parts of the ration in proportion. Pork cannot now be had on the frontier for less than 4 dollars, and is sell-

ing at some places at \$4 50. Flour, I believe, can be delivered at St. Mary's and Manary's at about 8 dollars per barrel.

The above statement is founded on the best information I could procure on the frontier, both from those engaged in purchasing on account of the contractor, and from citizens through the country which I passed.

Respectfully, I am, sir, your obedient,

JAS. S. SWEARINGEN,
Quartermaster General, 8th District.

ADJUTANT GENERAL'S OFFICE,
8th District, Chillicothe, Ohio.

A true copy from the original.

C. S. TODD,
Acting Adjutant General.

Mr. Elisha Norton, of Painsville, Geauga, before the committee, on being interrogated, saith: That he knows of no pork salted at Grand river, and is convinced none could be salted up there without his knowledge. When at Philadelphia, understood, and has no doubt of the fact, that three hundred and fifty or sixty hogs had lately been driven on to Cleveland, there to be salted for the use of the troops at Detroit. That Colonel Miller had arrived at Erie with about seven hundred troops; that those troops had no provisions belonging to the contractors, but were calculating on getting supplied for a few days from the country; that the contractors for furnishing the posts at Erie are not the contractors that supply the 8th military district; that Jacob Fowler's flour, to the amount of four hundred barrels, was at Waterford, about fourteen miles from Erie, and that the contractors at Erie calculated to supply the troops at that post, after a few days, by borrowing flour for a temporary supply of Jacob Fowler. That the Champion, expected to have been loaded for Detroit about the first of December with a load of flour and corn, had passed the mouth of Grand river, where she was prevented from putting in by easterly winds, and had proceeded to Detroit, with only about forty barrels of flour for the troops, since which no flour has been sent to Detroit from that quarter. That up to the 14th of December the navigation of the lake was safe; since which time it had become dangerous, and probably impracticable. About the 10th or 11th of December the Eagle was at Grand river, on her way to Erie, (to wit, at Ashtabula,) where she was to discharge her cargo, and take on board a load of Jacob Fowler's flour for Detroit, but Mr. Norton is of opinion the voyage would not, without great hazard, be made.

ELISHA NORTON.

CHILLICOTHE, *December 25, 1814.*

Mr. Hugh Glenn, one of the sub-contractors, having been requested to attend on the committee, for the purpose of giving information, saith: That not having been required by the commanding general, or any other officer, to make out an exact report of the state and situation of supplies, and not having the necessary documents with him, can only state from his recollection of facts that he is knowing to, and such as has been reported by other sub-contractors. And first on subject of meat: the contractors have made contracts with men of character and responsibility, (with good security,) for the delivery of six thousand five hundred head of hogs at Detroit,

in all January, but is induced to believe that a part will not be delivered—what part he is not able to say; that the failure will result, if it takes place, from a scarcity of hogs, unconnected with the price. The contractors received a letter last week from John Rodgers, of Piqua, a man with whom a contract was made to deliver two hundred thousand weight of pork at Detroit, assuring them that he would comply with the whole of his contract: that he had them then collected at different points, and should immediately move them on to Detroit. Silvers, who had contracted for the delivery of fifteen hundred head of hogs at Detroit, had proceeded on the Hull route with twelve hundred head. The other three hundred head are collecting, and will doubtless be delivered, in consequence of the contractor's making him an additional allowance on his contract. Samuel Cox, of Clinton, with whom the contractors had made a contract for his delivering one thousand head of hogs at Detroit, was seen at his house last week by Mr. Glenn. Cox had then seven hundred and fifty head of hogs ready to drive, and would move them forward, so as to arrive at Detroit in all January. Mr. Glenn is doubtful whether Cox will comply with the balance of his contract. Davis & Heffling, of Xenia, had contracted to deliver fifteen hundred head of hogs at Detroit; but owing to the scarcity of hogs in that neighborhood, they will not, it is expected, comply with their contract. Arrangements have been made by the contractors to supply an equal quantity of rations in beef and pork; the principal contractor, Piatt, gave late instructions to have any deficiency in the article of beef and pork supplied by immediate purchases at any price, and that agents are now employed for that purpose. Mr. Glenn received certain information last evening that two hundred and seventy head of fat cattle have, within a few days, been starting or driven out from Urbana for Detroit. And as to the subject of flour, Mr. Glenn was from the 20th of October to the 9th November at Detroit. That previous to that time, Colonel Miller, the then commanding officer at Detroit, had required the contractors to ascertain the quantity of surplus wheat in the settlement of Upper Canada, from which it could be immediately conveyed to Detroit; that the contractors reported that between two and three thousand barrels of flour could be collected without injury to the inhabitants, to be collected in wheat and flour. The commanding officer was directed by the general government to have all that article purchased for the use of the government, but from some cause that officer directed the contractors to purchase it. Mr. Robert Piatt was left at Detroit, where he still remains, making those purchases and collections, where he is well supplied with funds, having lately received upwards of ten thousand dollars. Mr. Glenn cannot inform the committee what quantity of flour is now deposited at St. Mary's; three thousand barrels are to be delivered there before the first of February, under large and special contracts; two thousand barrels more are to be added by small supplies from persons living in that neighborhood, who will deliver the flour as the road may serve. A sufficient quantity of boats are built and building to transport the flour down the Miami of the lake, as soon as the water may serve, which is to be relied on in March, and often happens in February. Jacob Fowler is now at Urbana providing sleds to forward from four to six hundred barrels of flour, from settlements in that neighborhood to Detroit.

Mr. Glenn further states that the contractors have been able to meet every engagement they have made in purchasing supplies; and on all their

contracts for the purchase of pork they have advanced one-half of the amount of contracts, but that, in doing this, they have borrowed considerable sums on the credit of the government, or rather on the credit of their own drafts on the government. Some of those drafts have lately been accepted, but not promptly paid. How far this circumstance may affect their future operation is yet to be determined; but the circumstance of a report having gone out through the country that the contractors have failed in their contracts, and that this State is about to interfere in furnishing provisions at the posts, has, and will continue to have, an injurious effect, both on the credit of the contractors and the price of supplies that may now be purchasing, as well as to transportation. Should the drafts of the contractors soon be paid, (as is confidently expected,) and the report be eventually contradicted of their having failed in their contracts, the contractors will find no difficulty in supplying the posts within the eighth military district, in conformity to the requisitions heretofore made; but should their drafts on the general government remain long unpaid, it would, joined with the reports now in circulation, so far shake the credit of the contractors as to make it exceedingly difficult, if not impossible, for them to prosecute the supplying of those posts to the extent of the requisition made by the commanding general.

Mr. Glenn, on being asked the cause of the failure of provisions at Detroit, answers, that the contractors have received no written communication of a failure of supplies at that post, from any commanding officer, or contractor, at Detroit; but supposes a deficiency, in some parts of the rations, may have taken place, from two causes: The first, that the wheat relied on by government, to be purchased in Upper Canada, may not have been collected as speedily as was contemplated; and, secondly, that the troops of the late mounted expedition, for which the contractors were ordered to provide, on the St. Mary's and Fort Wayne route, suddenly changed their place of destination, and proceeded to Detroit, contrary to the expectation of the contractors and without any previous notice, which caused the issuing of upwards of forty thousand rations at Detroit, that otherwise would have been preserved for the troops at that post.

H. S. GLENN.

Taken down by

E. W. TUPPER,

Chairman of committee of the House of Representatives.

CHILLICOTHE, December 28, 1814.

SIR: I am directed by the joint committee of both Houses, to whom was referred the governor's confidential communication, to inquire whether you have received, by this day's mail, any instructions from the general government in any way connected with the subject referred to this committee; or whether, since you attended on this committee, you have received from Detroit any information changing the aspect of affairs in that quarter. If so, the committee would thank you to have the goodness to communicate it, so far as it is a proper subject for their inquiry, for their information.

I have the honor to be, your most obedient, humble servant,

EDWARD W. TUPPER,

Chairman of committee of the House of Representatives.

Brig. Gen. McARTHUR,

Commanding 8th military district.

CHILLICOTHE, *December 30, 1814.*

SIR: It was not until last evening that I was favored with your note of the 28th instant.

In obedience to the request of the committee, I have the honor to inform them that I have not received any official advice either from the general government or from Detroit, in any way connected with the subject before them, since my last communication. Verbal reports say that the troops on the lines are suffering much on account of the scarcity of fuel and provisions. 'The contractors' agents say that they are making every possible exertion to forward supplies to the lines, and are only prevented from filling the requisitions for want of funds.

A letter, dated Erie, Pennsylvania, on the 12th instant, from Colonel Miller, of the seventeenth infantry, who is on his return from Buffalo to Detroit, with the troops of the seventeenth and nineteenth regiments, states that the contractor has failed at that place, and that he has been under the necessity of purchasing provisions, and every necessary for his troops, upon credit, and for which he is individually accountable.

I have the honor to be, your obedient servant,

DUNCAN McARTHUR,
Brigadier General U. S. Army,
Commanding military district No. eight.

General EDWARD W. TUPPER,
Chairman of committee of the House of Representatives.

CHILLICOTHE, *December 31, 1814.*

Captain Batteal Harrison, of the second United States rifle regiment, on being examined by the committee, says that he left Urbana about three days since, and that on Sunday last Mr. Fowler, one of the sub-contractors, called on him for a soldier to send an express to Cincinnati, with a letter from Major Piatt, the contractor at Detroit, to Mr. Glenn, one of the sub-contractors at Cincinnati, which letter Mr. Fowler had opened and showed to Captain Harrison. This letter contained a contract between Mr. Piatt and a gentleman at Detroit, on the river De French, for a considerable quantity of flour, at fourteen dollars per barrel. Mr. Piatt thought their means of obtaining flour at Detroit would preclude the necessity of the contractors in this quarter sending flour till the spring opened; but that they should rely on the contractors here to furnish the posts with meat. Mr. Fowler informed Captain Harrison that the letter from Mr. Piatt had very much relieved him, and would induce him to shorten the purchasing of flour in the neighborhood of Urbana. Captain Harrison furnished Mr. Fowler with an escort from his command, to proceed with several hundred hogs to Fort Wayne; also, with an escort for a drove of beeves, for Detroit; both of which Captain Harrison understood would start on the 30th instant. Captain Harrison understood by Mr. Fowler, that he would still send on some flour to Detroit whenever the road served; but, as the flour could be procured at Detroit much cheaper than from this quarter, it would lessen the quantity he should send out.

BATTEAL HARRISON,
Captain second rifle regiment.

SATURDAY, *December 31, 1814.*

The joint committee of both houses, to whom was referred the governor's communication relating to the situation of our frontier posts, beg leave finally to report:

That further prosecuting their inquiries upon the subject to them referred, your committee have the satisfaction to believe that the contractors will abundantly supply all our frontier posts with the meat part of the ration, far beyond the amount required for any number of troops that may be stationed at those posts. This belief may be drawn from the report of Colonel Swearingen, quartermaster general of the 8th military district, to General McArthur, (a copy of which accompanies this report,) but more fully established by the facts communicated to this committee by Mr. Glenn, one of the principal sub-contractors; from which it will appear that, in the present and next succeeding month, the contractors will have at Detroit a deposite equal to six hundred thousand rations of meat, much of which has already reached that post, and the rest to arrive there in all January.

The deposites of flour now made and making on the waters of the Miami of the lake will, with the means of transportation now provided, secure those posts against a possibility of want, whenever those waters shall again become navigable. If, then, there is cause of alarm remaining, it must arise from a doubt whether the troops stationed at Detroit, or posts on the lakes, will be so straitened for the bread part of the ration as to hazard a surrender or an abandonment of those posts.

Your committee cannot place much reliance on an expectation that the flour deposited near Erie will reach Detroit before the opening of the lake. Five hundred barrels of flour are provided at Urbana and Zanes's block-house, where the contractors are making exertions in preparing sleds, &c., to transport it to Detroit the moment the roads will serve; and the present state of the weather authorizes a hope that flour will soon reach Detroit on that route. While such anxiety here prevails for the safety of that post, (if those fears are not groundless,) there appears to have been an astonishing remissness in the officers lately and now commanding at Detroit.

Your committee cannot learn that any letters have reached the contractors furnishing supplies from this quarter, either from the commanding general, the commanding officer at Detroit, or the contractor, Piatt, there stationed for the purpose of purchasing the Canadian flour, representing that post, in relation to provision, in a perilous situation, or requiring any extraordinary exertions from this quarter for its support. It is true that a temporary scarcity might have taken place in November, occasioned by a sudden change of the route of the late mounted expedition, which was not originally intended to touch at or draw supplies from Detroit, and for which the contractors were ordered (as appears from Mr. Glenn's statement) to prepare provision on a very different route.

This change, and sudden entry of those troops into Detroit, occasioned the issuing of upwards of forty thousand rations at that post, which would otherwise have been preserved for the use of the troops there stationed. From the silence of the officer lately commanding, and the contractor now stationed at Detroit, who ought to be the first to see, and would be the first to feel the consequences resulting from a want of supplies, this committee

cannot but indulge a hope that those officers view the means of obtaining supplies in that quarter a security against any hazard that may attend them, until the provisions procuring by the contractors can be, under their present arrangement, transported to their relief. The report of the quartermaster general of this district to General McArthur shows that, in his opinion, the appointment of a purchasing commissary, on the part of this State, would be of little use or benefit; to his opinion your committee may be permitted to add, that such an appointment would materially tend to injure as well the public interest as the contractors; it would occasion an immediate rise on the present prices of provisions, by creating a competition between the contractors and commissary, the evils of which would continue to exist till the close of the war; it would be injurious to the contractors, as it would compel them to make purchases and continue their transportation under all the embarrassments that would unavoidably result from such a state of things. If further reasons were necessary to be urged against the adoption of such a course, your committee might add that, though the general government must have some time since been made acquainted with the situation of the post at Detroit, and the application now under consideration, yet the commanding general has received no instructions authorizing him to pledge the government for any advances that this State might make in compliance with the wishes of that officer; it would then become an act unauthorized by the government, injurious to the public interest, and hazardous to the State, without producing the benefits it was intended to secure.

Examining more fully the situation of the contractors to maintain their credit, your committee are not so fully convinced of the course proper to be pursued. Though the contractors have at all times been able to meet their engagements, it has often been effected through their credit at the banks. Of late, some of their drafts on government, though honored, have not been promptly paid. The contractors are still in daily expectation of receiving information of the payment of those drafts; should they, in the event, be disappointed, it will, joined with a report spreading abroad that the contractors have failed, and that this State is preparing to furnish the outposts, materially shake their credit, and extend its influence down to the most minute transactions of their extensive operations. To guard against the evils of such a state of things, your committee see but one course that could, in justice to the honor, interest, and security of this State, be adopted.

The state of our treasury authorizes a belief that from twenty to thirty thousand dollars might be placed subject to the order of the Secretary of the Treasury of the United States, for the express purpose of enabling the contractors to forward their supplies to our frontier posts, should their drafts on government remain unpaid. Such a proposition your committee deem worthy the consideration of the legislature. Should the United States accept the loan, it might, in the event of our assuming the direct tax, be placed to the credit of the State; or should this State finally decline the assumption of that tax, your committee have no doubt that the United States will take the earliest opportunity to replace the money in our treasury. Such a course would relieve the contractors from any embarrassment under which they may labor, and greatly operate to the security of our frontier.

All which is respectfully submitted.

Since preparing the foregoing report, your committee have obtained the information from Captain Harrison, of the United States rifle corps, which accompanies this report. Captain Harrison has just arrived from Urbana; and it will appear, by his communication to this committee, that on Sunday last an express arrived at Urbana, with a letter from Major Piatt, contractor at Detroit, to Mr. Glenn, contractor at Cincinnati; which letter was opened by Mr. Fowler, at Urbana, and its contents communicated to Captain Harrison; by which it will appear that Major Piatt considered the post at Detroit would be sufficiently supplied with flour from that neighborhood till the spring supplies could arrive, and that he would only look to the contractors in this quarter for the supplies of meat. However pleasing this information may be, in order to guard against a possibility of failure, your committee still recommend the proposition submitted for the consideration of the legislature.

JULY 26, 1815.

I certify the foregoing to be correctly copied from the original remaining on file in my office.

J. McLANE,
Secretary of the State of Ohio.

Reference to documents and evidence touching the claim of the representatives of John H. Piatt, deceased.

The contract of January 26th, 1814—copy sent to the committee.

The suspension of specie payments by the banks about September 10, 1814, the consequent general derangement of the currency and rise of prices, the fact that the government received and disbursed depreciated bank notes, is of general history, and within the memory of all who were in active life at the time.

That the government could not meet its current expenses in the fall of 1814; that its treasury warrants, when issued, were, in many instances, not convertible into cash, but used as collateral security on which to raise currency, is remembered by those in the city who were engaged in dealing in money and funds. It is also proved by evidence in this case, to which I will by and by refer.

That John H. Piatt presented his accounts for settlement regularly, as required by the contract.—See certificate of Peter Hagner.

That he was in advance from \$200,000 to \$300,000 in December, 1814, appears by an analysis of his account as stated by the 2d Comptroller, (House Reports, &c., 1823-'24, vol. 1, Doc. 21, page 28;) also from a letter of the Hon. John McLean to Mr. Monroe, dated January 5th, 1816, page 14 same Doc.

That Piatt's drafts on the Secretary of War were at this time under protest to the amount of \$140,000.—See the letter of Hon. John McLean above referred to; see also, for the exact sum, Peter Hagner's certified statement of his account, page 1, compared with the Second Comptroller's statement of penalties paid on protested drafts (same Doc., pages 26 and 27;) deposition of Samuel Newell, Ohio Doc., folio 3.

That these protests injured the credit of Piatt. That it alarmed the

country for the safety of the northwestern army. That the cost of provisions and expense of transportation had become enormous.—See Colonel Swearingen's report, marked D, and Ohio document, *passim*.

That a requisition for 800,000 rations was made on Piatt in the depth of winter, (Dec. 26th, 1814.)—See the requisition marked K; and see, also, Piatt's letter to Hugh Glenn, January 10, 1815, House document above cited, p. 20.

That Piatt came to Washington to surrender his contract, in December, 1814; his belief that he had a right to relinquish it because it was violated in an essential part; and the fact that he knew and claimed that it had become a ruinous contract, by the very inability of the government to comply with its stipulations, are proved by the letter of Hon. John McLean, above cited; same to Hon. John Sergeant, February 9th, 1823, pp. 21, 22; statement of James Morrison, February 16th, 1820, pp. 17 and 18.

That he had a right to abandon the contract is clear, from the stipulations of the paper itself—the nature and necessities of the service to be performed—the well established custom of the department in like cases, and the very heavy amount of the arrears due Piatt, for which his paper, drawn on the department, had been dishonored, and his credit shaken. See also the opinion of the Hon. John McLean, expressed in his letter to Mr. Monroe, of June 5, 1816, p. 15, in which he says: "It is my opinion that Mr. Piatt, on the failure of the government to make advances, was no longer bound by his contract. Had he withheld his supplies, he would not have been liable to damages." And he adds, that Piatt "might have accumulated a fortune if he had done so."

It will be seen that Judge McLean does not state the matter of fact in all its strength; the government had not only failed to make advances, but had failed to pay a heavy balance actually incurred.

But the committee of the House, in a report made by the Hon. John Sergeant, chairman, sustain the right of Mr. Piatt fully to abandon on both grounds—p. 11; and the chairman in his report accumulates many important circumstances to sustain the opinion.

That Mr. Monroe promised him indemnity, and that Piatt went on and furnished the supplies on the faith of that assurance, is proved by Hon. John McLean, p. 14; Tench Ringgold, p. 19, (in a letter volunteered to defeat the claim;) the statement of Morrison, pp. 17 and 18, and letter of Judge McLean, pp. 21 and 22. Also the act of May 8th, 1820, recognising these assurances, and the facts and arguments in the report referred to, p. 4.

The cost per ration, which is the basis of the statement made by the 2d Comptroller, p. 28, A, is shown to be correct by the statements of Col. Swearingen, D, and "by thirteen depositions remaining in the Second Comptroller's office." Report January 9, 1824, p. 10. (These depositions we have not seen.)

That Piatt was broken down and ruined by the failure of the government to refund him the money thus generously advanced by him, is proved by the letters of J. Burnet, Jesse Hunt, John McLean, pp. 21 to 24; and report of the committee, p. 5.

We would call the attention of the committee of the Senate especially to the facts and arguments of a committee of the House, on the 3d of March, 1823, and also on the 9th of January, 1824; also to the two letters

of the Hon. John McLean, appended to the last named report. They show throughout an estimate of the high character of Mr. Piatt for integrity and patriotism; and being in a measure contemporary, are entitled to much weight.

That the statements of Tench Ringgold, so far as they impeach this claim, are injurious and false, appears by the statement of Piatt's account by the officers of the treasury and the books of the Bank of the Metropolis.

The \$20,000 so circumstantially charged by Ringgold was never paid to Piatt; it is not in the auditor's account; it is not on the books of the Bank of the Metropolis. Mr. Piatt purchased no stock in the bank in the winter of 1814-'15, and paid on stock already purchased but a few hundred dollars.

We suppose he was not a subscriber for the United States loan, as no trace of such subscription can be found; and it is *certain* that the *contract* ruined him, instead of making him a large fortune.—Vide letter cited above.

As to the report in 1840—Senate Docs. 1839-'40, vol. 3, Doc. 87—the committee relies upon the *construction* given by Tench Ringgold to the assurances of Mr. Monroe. The case shows that Ringgold was so strongly prejudiced against the claim that his statements of fact making against it are wide of the truth. (Vide evidence referred to above.) It is therefore manifestly unsafe to make him the legal expounder of the contract. The Hon. John McLean, who was present and largely instrumental in inducing Piatt to go on and furnish supplies, gave it a different construction. (Report, 1823-'24, Doc. 21, p. 22.) So did the committee of the House, *ubi supra*. So did Congress in the act of May 8, 1820. So must any sound jurist who takes into view the nature of the service and the practice of the department.

The committee, in their report, p. 3, adduce as evidence that Piatt was not entitled to the allowance under these assurances, his claim for rations furnished the Indians and distressed inhabitants of Michigan, in which he does not rely on such assurance.

The copy of Piatt's account from the Third Auditor's office shows that this claim accrued *prior* to January 1st, 1815, and therefore these assurances could not apply to it.

The committee, p. 3 of their report, find no evidence that the government had failed to honor Piatt's drafts.

The statement of Judge McLean, of Tench Ringgold, the settlement of Piatt's account, in which the government pays a penalty for their dishonor, and the copy of the account stated by the Third Auditor, (page 1,) establish this fact.

The committee, in continuance, say that Piatt was bound to present his account at least once in three months, and that no such account *appears* to have been rendered.

1 The certificate of Peter Hagner shows that such account was rendered August 6th and November 4th, from which, of course, less than three months elapsed to January 1st, and Tench Ringgold says that Mr. Monroe promised that these accounts should be immediately investigated; which shows that these accounts were duly presented, and that delay in adjusting them was one cause of complaint on the part of Piatt, against the department.

The committee, page 4, say that the extra costs of rations arose principally from the increased expense of transportation in the depth of winter, and that Piatt ought not to be allowed "*any such profit.*"

How the cost of transportation could be a "*profit*" to Piatt is not easily understood. He had an alarmingly small amount of provisions on the frontier in advance, owing to the discredit of his drafts on government. (Ohio Doc., folio 1, McArthur's letter.)

McArthur's requisition, December 26, 1814, "*in the depth of winter,*" was for 800,000 rations. Piatt delivered out, after January 1, 1815, 865,935 rations, and he claims, as coming within the *assurances*, but 781,480; the residue, 83,455 rations, seems to have been furnished without additional cost. (House Doc., 1823-'24, p. 30, letter of 3d Auditor to the committee.)

There was a wrong impression on the part of that committee, as to the claim of Piatt. He asked no speculation or profit, but simple indemnity, and Judge McLean expresses the opinion that \$100,000, in addition to the amount he claimed, would not more than repair the loss sustained by his patriotic exertions. (House Doc. 21, p. 22.)

We would respectfully refer, also, to the report of the committee of the Senate, 1833-'4, (Senate Doc., vol. 6, p. 488,) and to the accompanying letter of the 2d Comptroller, p. 14, with this explanation—that he there, by mistake, deducts from the balance due Piatt's representatives \$2,630 73, which had been already deducted, (in Doc. 21, p. 28, 1823-'4, above referred to;) and he thus reduces the balance to \$128,878 17, whereas it is in truth \$131,508 90, as in the document last referred to is clearly shown.

Articles of agreement made on the twenty-sixth day of January, A. D. one thousand eight hundred and fourteen, between John Armstrong, Secretary for the Department of War of the United States of America, of the one part, and John H. Piatt, of the town of Cincinnati, in the State of Ohio, of the other part.

This agreement witnesseth, that the said John Armstrong, for and on behalf of the United States of America, and the said John H. Piatt, his heirs, executors and administrators, have mutually covenanted and agreed, and by these presents do mutually covenant and agree, to and with each other, as follows, viz:

1st. That the said John H. Piatt, his heirs, executors, or administrator, shall supply and issue all rations, to consist of the articles hereinafter specified, that shall be requested of him or them, for the use of the United States, at all and every place or places where troops may be stationed, marched, or recruited, within the limits of the States of Ohio and Kentucky, and of the Michigan Territory and northern vicinity, thirty days' notice being given of the post or place where rations may be wanted, or the number of troops to be furnished on the march, from the first day of June, eighteen hundred and fourteen, to the thirty-first day of May, eighteen hundred and fifteen, both days inclusive, at the following prices; that is to say, at any place where rations shall be issued: at Detroit, Fort Wayne, and their vicinities, for twenty cents the ration; at Chicago and

Michilimackinac for twenty-three cents the ration; at any other place where troops are or may be stationed or recruited in the Michigan Territory, or in Canada, in the vicinity of the upper lakes, and in the State of Ohio, north of the Indian boundary and west of Cleveland, at nineteen cents the ration, except at St. Joseph's, and such other posts as may be established on the Canada shore of said lakes, where the price of the ration shall be twenty-three cents; at all other places in the State of Ohio, at sixteen cents the ration; and at all places within the State of Kentucky, at thirteen cents eight mills the ration. Where the price of the ration is twenty cents, the prices of the component parts thereof shall be, for meat seven cents, for bread or flour seven cents, liquor five cents, small parts one cent; where the price of the ration is twenty-three cents, the price of the component parts thereof shall be, for meat eight cents, bread or flour eight cents, liquor six cents, small parts one; where the price of the ration is nineteen cents, the price of the component parts thereof shall be, for meat seven cents, bread or flour seven cents, liquor four cents, small parts one cent; where the price of the ration is sixteen cents, the price of the component parts thereof shall be, for meat six cents, for bread or flour six cents, liquor three cents, small parts one cent; where the price of the ration is thirteen cents eight mills, the price of the component parts thereof shall be, for meat four cents nine mills, for bread or flour four cents nine mills, liquor three cents, small parts one cent; the price of the component parts of the small parts of rations shall be, for candles twenty cents per pound, twelve cents per pound for soap, four cents per quart for salt, and three cents five mills per quart for vinegar.

2d. That all rations to be furnished and delivered by virtue of this contract shall consist of the following articles, viz: one pound and a quarter of beef, or three quarters of a pound of salted pork, eighteen ounces of bread or flour, one gill of rum, whiskey, or brandy, and at the rate of two quarts of salt, four quarts of vinegar, four pounds of soap, and one and a half pound of candles, to every hundred rations; it is understood that it shall be in the option of the general or officer commanding an army, or a great military district, in all cases not otherwise provided for by this contract, to direct when and how often fresh or salted meat shall be issued by general orders, to be promulgated a reasonable time before the issue is to commence; that the contractor shall always issue flour two days in every week, and the option of bread or flour for the remainder of the week to be with the contractor.

3d. That supplies shall be furnished by the said John H. Piatt, his heirs, executors, or administrators, at the fortified place and military post that are or may be established in the limits aforesaid, upon the requisition of the commandant of the army or post, in such quantities as shall not exceed what is sufficient for the troops to be there stationed, for the space of three months in advance, in good and wholesome provisions, consisting of due proportions of all the articles forming the ration. It is understood, that if the contractor shall be requested to deposit provisions at one place or post, and shall afterwards be requested to move them, to be delivered at another place or post, the expense of transportation to such place or post to be borne by the United States; it is also understood, that all supplies are to be originally delivered at the post where they may be requested, without expense to the United States.

4th. That whenever and so often as the provisions stipulated to be fur-

nished under this contract shall, in the opinion of the commanding officer of the post or place where they are offered to be issued, be unsound, unfit for use, or of an unmerchantable quality, a survey shall be held thereon by two disinterested persons—one to be chosen by the commanding officer, and the other by the said John H. Piatt, or his agent—and in case of disagreement a third person to be chosen by mutual consent, who shall have power to condemn such part of the provisions as to them may appear unfit for use; but if the said John H. Piatt, or his agent, shall fail to appoint a person to inspect the provisions, after notice in writing, it shall be permitted to the said commanding general to appoint such persons as he may think proper, to inspect the provisions under oath, with power to condemn as aforesaid; and all provisions condemned under such survey or inspection may be destroyed by the commanding officer.

5th. That the commanding general, or person appointed by him at each post or place, in case of absolute failure or deficiency in the quantity of provisions contracted to be delivered and issued, shall have power to supply the deficiency by purchasing at the risk and on account of the said John H. Piatt, his heirs, executors, or administrators.

6th. That all losses sustained by depredations of the enemy by means of the troops of the United States, in articles intended to complete rations to be delivered under this contract, being the property of the contractor, as well as in other property necessarily used in transporting the same, shall be paid for at the contract price of the ration, or the component parts, and at an appraised value of the other articles, on the deposition of one or more creditable characters, and the certificate of a commissioned officer, when the same can be obtained, ascertaining the circumstances of the loss and the amount of the articles for which compensation is claimed.

7th. That escorts and guards for the safety of the provisions for the protecting the cattle against an enemy shall be furnished whenever, in the opinion of the commanding officer of the army or of any post, to whom application may be made, the same can be done without prejudice to the service; and that the said John H. Piatt, his heirs, executors, or administrators, shall not be accountable for any deficiency of supplies at any of the aforesaid posts or places, if it shall appear upon satisfactory proof that such deficiency was occasioned by the want of proper escorts and guards.

8th. That at all stationary posts, proper storehouses shall be procured on the part of the public for the reception and safekeeping of the provisions deposited from time to time at such posts respectively, and the contractor shall suffer no loss for want of such stores.

9th. That the said John H. Piatt, his heirs, executors, or administrators, shall render his or their accounts to the accountant of the Department of War, for settlement, at least once in every three months, agreeably to such form as by the said accountant may be established and made known to him.

10th. That all such advances of money as may be made to the said John H. Piatt, his heirs, executors, or administrators, for and on account of the supplies to be furnished pursuant to this contract, and all such sums of money as the commanding officer of the troops or recruits that are or may be within the limits aforesaid may cause to be disbursed, in order to procure supplies in consequence of any failure on the part of the said John H. Piatt, his heirs, executors, or administrators, in complying

with the requisitions herein contained, shall be duly accounted for by him or them, by way of set-off against the amount of such supplies, and the surplus, if any, paid to the United States immediately after the expiration of the term of this contract, together with an interest at the rate of six per cent. per annum from the time of such expiration until the same shall be actually repaid; and that if any balance shall, on any settlement of the accounts of the said John H. Piatt, his heirs, executors, or administrators, be found to be due to him or them for or on account of the rations which shall be supplied pursuant to this agreement, the same shall immediately be paid, and that no unnecessary or unreasonable delay on the part of the officers of the United States shall be given to the settlement of the accounts of the said John H. Piatt, his heirs, executors, or administrators: Provided, however, that no member of Congress shall have any share or profit in this contract, or in any benefit to accrue therefrom.

In witness whereof, the said Secretary of War, for and on behalf of the United States, hath hereunto subscribed his name and affixed his seal of the War Office of the United States, and the said John H. Piatt hath hereunto set his hand and seal, the day and year first above written.

JOHN ARMSTRONG. [SEAL.]

DANIEL PARKER,
GEORGE BOYD,

Witnesses to the signing of the Secretary of War.

— — —,
— — —,

Witnesses to the signing of John H. Piatt.

Whereas by a certain agreement, made on the twenty-sixth day of January last, between John Armstrong, Secretary of War, and John H. Piatt, of Cincinnati, in the State of Ohio, it was stipulated that the said John H. Piatt shall furnish the troops of the United States according to said agreement and contract hereunto annexed: now, therefore, it is agreed between them, the said John Armstrong and John H. Piatt—

1st. That an inventory shall be taken as soon as possible, which shall comprise all such supplies as shall have been actually delivered on or before the last day of May, one thousand eight hundred and fourteen, and shall on this day remain unexpended either at the deposits of the present contractors, Orr and Grealy, or the public deposits, ordered by the commanding general of district number eight.

2d. That the inventory shall be taken in the presence of the commanding officer of the post and the party of the second part of this agreement, or his agent, and duplicate receipts given therefor by the said party of the second part, or his agents, expressing the quantity and quality of each article, or the said deposits may be received and receipted for by order of the commanding general, in such manner as he may direct.

3d. That the party of the second part shall account to the United States for all the supplies which shall be receipted for, as in the preceding article, he being allowed, however, a deduction of twelve and a half per cent., as a full allowance for leakage, wastage, and damage of whatever nature, excepting such losses only as may be occasioned by water, fire, an enemy, or by troops of the United States.

4th. That the party of the second part shall issue all the supplies as aforesaid to the troops at the several posts, in rations, to consist as follows, viz: eighteen ounces of bread or flour, one pound and a quarter of beef

or three quarters of a pound of pork, one gill of rum, brandy or whiskey, and at the rate of two quarts of salt, four quarts of vinegar, four pounds of soap, and one pound and a half of candles, to every hundred rations.

5th. The first party shall pay or cause to be paid to the said party of the second part, one cent for every ration issued, as before recited, as a full compensation for his trouble and expense in issuing the same.

In witness whereof, the said Secretary of War, on behalf of the United States, hath hereunto subscribed his name and affixed the seal of the War Office of the United States, and the said John H. Piatt hath hereunto set his hand and seal, the twentieth day of May, one thousand eight hundred and fourteen.

JOHN ARMSTRONG. [SEAL.]

DANIEL PARKER,
GEORGE BOYD,

Witnesses to the signing of the Secretary of War.

TREASURY DEPARTMENT,
Third Auditor's Office.

SIR: I have the honor to address you on the subject of a memorandum left with me at the last session of Congress, by the Hon. A. Naudain, chairman of the Committee of Claims of the Senate, requesting, for the committee, certain statements in relation to the accounts of John H. Piatt, and the preparation of which before the end of the session. Owing to the magnitude of those accounts, the nature of the investigations they had to undergo, in order to collect from them the requisite information, and the great pressure of other urgent business in the office, it was found to be impracticable to complete them. The memorandum requires:

"First, a statement showing how much was paid per ration by the United States upon that part of the provisions furnished by John H. Piatt upon which the allowance of \$48,230 77, under the head of assurances, was made."

The provisions in respect of which that sum was allowed, consisted of 849 barrels of flour, described as having been delivered at Lower Sandusky, in January, February, and March, 1815, at \$22 per barrel; of 50,430 lbs. of beef, described in a receipt dated March 5, 1815, as having been delivered at Detroit, at \$14 25 per 100 lbs.; of 536 beef-cattle, described as weighing 256,800 lbs., and as having been delivered at Detroit, in January and February, 1815, at \$13 50 per 100 lbs.; and of 230 beef-cattle, described in a receipt dated 10th June, 1815, as averaging at Urbana 450 lbs. each, at \$10 per 100 lbs.; being the only provisions shown, by the production of bills and receipts for the cost, to have been purchased by him at extraordinary prices. Under his contract, he was to be paid for rations as follows, viz:

For such as were issued at Detroit, Fort Wayne, and their vicinities, 20 cents per ration;

Chicago and Michilimackinac, 23 cents per ration.;

Any other places in the Michigan Territory, or in Canada, in the vicinity of the upper lakes, and in Ohio north of the Indian boundary line and west of Cleveland, (except at St. Joseph's and such other posts as might be established on the Canada shore of said lakes, where the price was to be 23 cents,) 19 cents per ration ;

All other places in Ohio 16 cents per ration ;

And all places in Kentucky, 13 8-10 cents per ration.

The prices of the component parts were to be, where the price of the ration was—

	20 cents.	23 cents.	19 cents.	16 cents.	13 8-10 cents.
Meat	7	8	7	6	4.9
Flour	7	8	7	6	4.9
Liquor	5	6	4	3	3
Small parts	1	1	1	1	1

The beef and flour to which the allowance under the head of assurances applied, were, according to the vouchers, delivered at places where the flour and meat parts of the ration were to be paid for at 7 cents each ; except Urbana, where the price was 6 cents. The flour was equal to 147,915 rations, and the portion of the allowance applicable to it increased the price of the flour part of each of that number of rations 9.77 cents. The beef was equal to 328,584 rations, and the portion of the allowance applicable thereto increased the price of the meat part of each of that number of rations 10.28 cents. At Sandusky, where the flour is stated to have been delivered, the contract price of the complete ration was

	-	-	-	-	-	19	cents.
The addition of	-	-	-	-	-	9.77	
Increased it to say	-	-	-	-	-	28.8	

The contract price of the complete ration at Detroit, the place of delivery of the beef and cattle, except the Urbana lot, was 20 cents.

And the addition of	-	-	-	-	-	10.28	
Increased it to say	-	-	-	-	-	30.3	

According to the memorandum the committee desires—

“Secondly. A statement showing what sum would be due to the legal representatives of J. H. Piatt, if they were to be paid at the same rate per ration for all the rations furnished under his contract after the first day of January, 1815, after deducting the contract price, and \$48,230 77 already paid under the head of assurances.”

The very careful examination requisite to collect and bring together in classes the charges for rations and parts of rations appearing to have been furnished at each of the several rates specified in the contract, in order to make out the statement here desired, has led to disclosures entirely unexpected by me. The accounts have been examined, and the official statements needed for the settlement thereof had been prepared in the office

of the accountant of the War Department prior to May, 1816, when the office of additional accountant, held by me, was established, and when sundry claims for extra allowances, losses, transportation, &c., &c., were pending before the Secretary of War, leaving to be performed by me only the finishing act, after his decisions on those claims were received. It has now been discovered that among the numerous charges in the accounts, many, involving a large amount, are interspersed, made either on duplicate vouchers, or at prices exceeding those fixed by the contract for rations furnished at the places where the same are described to have been issued, or are otherwise improper; and that, owing to the want of due vigilance on the part of the examining clerk, these escaped notice, and their amount was passed to the credit of the contractor. It would seem, indeed, that in the examination the contract could have been scarcely at all adverted to, and that regard was had, a few instances excepted, to little more than the correction of errors in the additions of the rations, or in the calculations of the prices charged for them. By the contract Mr. Piatt was bound to supply and issue all the rations that should be required of him for the use of the United States, at all and every place or places where troops were or might be stationed, marched, or recruited, "*within the limits of the States of Ohio and Kentucky, and the Michigan Territory, and northern vicinity,*" at the prices therein fixed. The part of the contract enumerating these prices, and the different places, &c., at which the same, respectively, were applicable, has been previously recited in this communication, and a certified copy of the entire contract will be sent herewith for the perusal of the committee.

At either Chicago, St. Joseph's, or any post on the Canada shore of the upper lakes, no rations appear to have been issued. Michilimackinac, therefore, is the only place for issues, at which the price of 23 cents was payable; and so far as concerns the issues there, the contractor is found to have been over-credited. The provisions for the expedition to that place were furnished by the contractor at Detroit, and were included in his abstracts of issues there, as well as in the abstracts of issues on the expedition. For the transportation of these provisions on the expedition, vessels were chartered by the quartermaster's department, at the expense of the United States. The clerk observing the entries in the Detroit abstracts for those and other provisions supplied there in bulk for the expedition, and for the troops on duty at Fort Gratiot, made deductions in respect of them from the Detroit abstracts, on the ground of their being included in the abstracts of issues on the expedition, and at Fort Gratiot. By making the deductions from the Detroit abstracts, on which they were charged for at 20 cents, and giving credit on the abstracts of issues at 23 cents, the contractor obtained, on the abstracts of issues on the expedition alone, more than he was entitled to, by - - - \$1,076 05

The deduction and credit ought to have been made at the same rate. To entitle him to the high price, the contractor was bound to furnish the rations at the place of issue, and this it is obvious he did not in this instance do. They were transported at an expense to the United States of \$2,840.

In respect of issues at Fort Gratiot, which is in the Michigan Territory, and at which, unless it is to be viewed as in the vicinity of Detroit (from which it appears to be distant

71 miles,) the contract fixes the price at only 19 cents for the complete ration, 7 cents each for the meat and flour parts, and 4 cents for the liquor, there are found to be charges in the contractor's accounts at 23 cents for 86,527 complete rations, at 8 cents for 35,692 rations of meat and flour, and at 6 cents for 11,634½ rations of liquor, for all of which he received credit at the prices charged, and the excess appears to amount as follows, viz:

86,527 complete rations, at 4 cents.	-	\$3,461 08
35,692 rations of flour and meat, at 7 cents		356 92
11,634½ rations of liquor, at 2 cents	-	232 69

\$4,050 69

For provisions furnished at Malden and Canada, charges are made in the contractor's accounts, and credited, at the same rates as for those supplied at Fort Gratiot, viz: for 236,319 complete rations, 265,885½ rations of flour and meat, and 119,671 rations of whiskey. The excess in respect of these, supposing Malden as in the vicinity of Detroit, will be, say

236,319 complete rations, at 3 cents	-	\$7,089 57
265,885½ rations of flour and meat, at 1 cent	-	2,658 88
119,671 rations of liquor, at 1 cent	-	1,196 71

10,945 16

There are also charges at 23 cents per ration for 14,217½ complete rations expressed to have been issued north of the Indian boundary line, but without designation of place; and for 465 rations issued at St. Clairsville, Ohio. St. Clairsville is south of the Indian boundary line; and nearly all the 14,217½ rations appear to have been issued to Ohio and Kentucky militia on their march to Detroit; and on reference to the recruiting accounts of the officer by whom the voucher is certified, he is found to have been on duty at Urbana, a town between twenty and thirty miles south of the Indian boundary line, and at which, by another voucher, the *succeeding issues* to those militia appear to have been made. For these 14,217½ and 465 rations, therefore, the price payable was only 16 cents per ration, and the excess of 7 cents per ration amounts to

1,027 78

A charge is also made at 23 cents for 8,962 complete rations issued at the river Thames, for which only the 19 cents price was payable, and the excess is

358 48

For 10,136 complete rations and 368 rations of whiskey issued at Fort Winchester, which is in Ohio, north of the Indian boundary line, and where the prices of 19 cents for the complete ration, and four cents for the liquor portion, were payable, charges are made and credited at 20 cents and 5 cents, and the excess is

105 04

Charges in different parts of the contractor's accounts appear also to have been made at 19 cents for the complete ration, 7 cents each for the meat and flour parts, and 4 cents for the liquor part, of sundry issues at Greenville, Fort

Manary, New Lisbon, Cleveland, Xenia, Chillicothe, Piqua, Franklinton, Dayton, Hamilton, Urbana, Coshocton, Smithfield, and McPherson's Blockhouse, in Ohio, for which the prices payable under the contract were only 16 cents for the complete ration, 6 cents each for the flour and meat parts, and 3 cents for the liquor. These issues as charged comprised 41,373 complete rations, 574,386 rations of flour and meat, and 31,784 rations of whiskey; and the excess charged and credited, beyond what the contract authorized, is, say :

41,373 complete rations, at 3 cents	-	-	\$1,241 19
574,386 rations of flour and meat, at 1 cent	-	-	5,748 36
31,784 rations of whiskey, at 1 cent	-	-	317 84

\$7,307 39

It appears also that the abstracts of the contractor contain entries, under the head of *flour*, for 301,887 rations, which by the vouchers are shown to have consisted of *corn*, and for which he charged and received credit at 7 cents each, computing a bushel as equal to fifty rations—thus obtaining \$3 50 per bushel for corn, to the amount of \$21,121 89. The utmost price, which on resort to the accounts in the quartermaster's department could be found to have been charged for corn within the limits and period to which the contract extended, is \$2 per bushel; and this was at Detroit, in the second quarter of 1815, near the close of the contract. In the fourth quarter of 1814, and first quarter of 1815, it is found to have been supplied even there at \$1 25 to \$1 50.

On the 14th of December, 1814, Quartermaster General Swearingen appears to have been despatched by General McArthur to the frontier of Champaign and Miami counties, in Ohio, to ascertain the number of hogs and cattle and quantity of flour that had been since the middle of November, or probably would be within a few weeks, forwarded towards Detroit, by the contractor or his agents; and also to endeavor to obtain the best information relative to the prospect of supplying with rations the troops on the lines through a special commissary, and the price or cost of the different parts of the ration in the interior, with the expense and means of transportation. Quartermaster General Swearingen's report made in pursuance thereof is printed in pages 17 and 18 of the Senate document No. 15, second session 17th Congress, in relation to Mr. Piat's claims, and in it the belief is expressed that flour could be delivered at about \$8 per barrel at St. Mary's and Manary's, and that the transportation thereof to Detroit, the only means being by land, would make it cost per barrel delivered from \$28 to \$30. This evinces that the expense of transportation from St. Mary's to Detroit increased the price of that article at the latter place at least five-sevenths; and that it would not have less effect on the price of corn, may be inferred. If from \$2, the highest price per bushel at which

corn can be found to have been supplied at Detroit, five-sevenths be deducted, there would remain but a fraction over 57 cents as the price thereof per bushel at St. Mary's and its vicinity. No vouchers could be met with showing what was the actual price of corn in that part of Ohio in the first and second quarters of 1815, during which the vouchers for chief of the corn charged for by the contractor describe it to have been furnished; but the article was found to have been supplied at Dayton in December, 1814, at 33½ cents, and at Urbana in September and October, 1814, at 37½ and 50 cents. These places are south of the Indian boundary line. St. Mary's appears to be near to and north of that line, and is the place at which, according to the vouchers, 136,100 of the rations charged for by the contractor were furnished. 38,700 rations more of them are described as having been furnished at Fort Wayne, (about sixty miles distant from St. Mary's;) and the remaining 127,087 are expressed to have been furnished at different places in Ohio south of the Indian boundary line, where the price payable for them, had they been flour, would have been but 6 cents each, and the amount as to them alone less, of course, than the contractor received, by \$1,270 87. Were a price to be assumed from the foregoing data, at as high a rate for the whole as \$1 per bushel, or two-sevenths of \$3 50, the price the contractor obtained, instead of two-sevenths of \$2, the highest Detroit price, the excess of charge in respect thereof would amount to - - -

\$15,094 21

Observing in two other of the vouchers on which charges are raised in the account of the contractor, that the rations are expressed to have been for British prisoners of war, on their march from Newport, Kentucky, to Lower Sandusky, and while at Sandusky, from the 27th July to the 10th September, 1814, and for a company of United States Troops guarding them, and to have been issued *under a special contract* between Robert Crockett, marshal of Kentucky, and Benjamin M. Piatt and John H. Piatt, dated 19th July, 1814, it was deemed proper to resort to the accounts of Mr. Crockett, as marshal, to see whether payment had not been made for them by him; and therewith duplicates or copies of the vouchers were found, with receipts of B. M. Piatt and J. H. Piatt for their amount endorsed, and whereon the marshal charged and received credit. The number of rations thus issued appears to be 29,801, and the sums charged for them in the account of John H. Piatt under his contract with the Secretary of War, and admitted in the settlement thereof, amount to - - -

5,347 10

On another voucher with the accounts of Mr. Crockett, in the name of Thomas Thompson, a charge appears to have been therein made, and to have been allowed, of \$4,390 50 for 17,562 rations issued to the British prisoners of war, on their march from Lower Sandusky to Long Point to be exchanged; and the dates of issue, as described in the vouch-

er, extend from the 11th September to the 26th October, 1814. And with Mr. Crockett's account there is found to be a letter from him to General Mason, the commissary general of prisoners, in which he has stated, with reference to a draft on the commissary general in favor of Thomas Thompson for the \$4,390 50, that *John H. Piatt* was to receive the benefit of it. These vouchers evince that full payment was made by the marshal of Kentucky for the rations issued to the British prisoners of war that went from Newport, from the time of their leaving that place till their arrival in Canada.

Two more of the vouchers with the accounts of John H. Piatt, under his contract with the Secretary of War, and on which he has therein charged, and been credited

\$2,359 04

are for 12,416 rations issued to British prisoners of war, at Lower Sandusky, from the 1st to the 31st August, 1814, and at Fort Stephenson (being at that place) from the 1st to the 10th September, 1814. One of these vouchers contains no reference to any contract, and the reference to a contract in the other is left blank. To what extent, if any, these vouchers interfere with those previously noticed, cannot be ascertained therefrom. Their amount, however, even if there be no interference, was not properly chargeable under the contract with the Secretary of War, as that had no relation to rations for British prisoners of war; and, independent of this objection, there have been found, on referring to the accounts of John Hamm, as *marshal of Ohio*, two vouchers for payments by him—one in the name of John H. Piatt, for 5,034 rations for British prisoners, on their march from Chillicothe to Lower Sandusky; and the other in favor of Jacob Fowler & Co., *sub-agents to John H. Piatt*, for furnishing British prisoners of war with 23,596 rations while at Lower Sandusky, and on their march from thence to their exchange, at Long Point, Upper Canada, from the 3d August to the 27th of November, 1814. The first voucher amounts to \$855 78, and the receipt on it is signed by John H. Piatt; and the other amounts to \$5,899, and the receipt on it is signed by *Thomas Thompson*, for Jacob Fowler & Co.

On a certificate of B. F. Sickney, Indian agent, dated Fort Wayne, 30th April, 1815, referring to a requisition, dated 30th December, 1814, for a deposite of provisions at that place, and expressing that 100,000 lbs. of flour, 200 bushels of corn, 2,000 quarts of salt, and 10 barrels of whiskey, had been duly deposited, Mr. Piatt is found to have charged, and been credited, sums amounting to

7,530 23

For the rations issued at Fort Wayne, to the troops and Indians, from the 1st January to the 31st May, 1815, when the contract expired, he charged and received credit on the monthly abstracts; and on statements of the commanding officer, dated 9th of June, 1815, expressing that there remained on hand unexpended of the provisions deposited

there by John H. Piatt for the troops and the Indian department, 154,314 rations of flour, 47,290 rations of whiskey, 1,968 quarts of salt, 253 bushels of corn, and certain quantities of meat, soap, and candles, he charged and was credited the contract prices thereof. It is manifest, therefore, that in effect the sums making the \$7,530 23 have been twice charged and credited.

The rations and parts of rations, independent of any of those previously specified, for which the prices have in various parts of the accounts been found to be twice charged, are as follows, viz :

2,840 complete rations, at 13.8 cents -	-	\$391 92
28,809 complete rations, at 16 cents -	\$4,609 44	
690 $\frac{3}{4}$ rations of meat and flour, at 6 cents -	41 44	
	<hr/>	4,650 88
12,080 complete rations, at 19 cents -	2,295 20	
13,013 rations of meat and flour, at 7 cents -	910 91	
45 rations of whiskey, at 4 cents -	1 80	
108 $\frac{1}{2}$ quarts of salt, at 4 cents -	4 34	
	<hr/>	3,212 25
22,812 complete rations, at 20 cents	4,562 40	
16,657 $\frac{1}{2}$ rations of meat and flour, at 7 cents -	1,166 02	
	<hr/>	5,738 42
245 complete rations, at 23 cents -	-	56 35
	<hr/>	\$14,049 82
		<hr/> <hr/>
		69,250 99

Other allowances than the \$48,230 77 mentioned in the memorandum, were made to Mr. Piatt for difference between the contract prices and assumed cost of rations supplied by him; and of which, as statements with reference to that alone have been requested, the committee, it is presumed, were not aware. In a statement, numbered 5, in the printed document No. 15, 2d session 17th Congress, it may be found that a sum of \$28,295 16 was claimed by Mr. Piatt, as a difference between the cost and contract prices of provisions furnished to distressed inhabitants, Indians, and the mounted expedition under General McArthur; that the Secretary of War decided that an allowance could only be made on the provisions issued to the distressed inhabitants; that, agreeably to his decision, an allowance of \$2,630 75 was credited to Mr. Piatt in the primary settlement; and that when the claim was renewed in 1820, the residue was refused allowance by me. The Second Comptroller, however, after the account was reported to him, allowed the remaining \$25,664 43, as may be seen in pages 13 and 27 of the before-mentioned document. The provisions in respect of which the allowances amounting to \$28,295 16 were made, appear, by the statements on which the charges were predicated, to have consisted as follows, viz :

46,101 $\frac{1}{2}$	rations of meat	}	For distressed inhabitants	-	\$14,429 80
92,469 $\frac{3}{4}$	rations of flour				
9,544 $\frac{1}{2}$	quarts of salt				
7,902	complete rations	}	For Indians	-	6,074 46
17,387	rations of meat				
18,109 $\frac{3}{4}$	rations of flour				
14,943	rations whiskey				
3	pounds candles				
22	pounds soap				
113 $\frac{1}{2}$	quarts of salt	}	For the mounted expedition	-	7,790 90
29,074	complete rations				
2,088	rations of meat				
2,088	rations of flour				
2,088	rations whiskey				
83 $\frac{1}{2}$	pounds soap				
81 $\frac{1}{2}$	pounds candles				28,295 16
408 $\frac{1}{2}$	quarts of salt				<hr/> <hr/>

The portions supplied in 1815 appear to be:

12,210	rations of flour	}	For distressed inhabitants.
8,752 $\frac{1}{2}$	rations of meat		
43 $\frac{1}{2}$	rations of salt		
6,760	complete rations	}	For Indians.
15,883	rations of meat		
16,837 $\frac{3}{4}$	rations of flour		
12,303	rations whiskey		
3	pounds candles		
22	pounds soap		
89 $\frac{1}{2}$	quarts of salt		

For the whole of these provisions, credit was given at the contract prices in the primary settlement, and the entire sum of \$28,295 16 was in addition to those prices. The allowance, pursuant to the decision of the Secretary of War, was limited, as to the provisions for the distressed inhabitants, to such as were furnished on and after the first of November, 1814. That made by the Second Comptroller extended to all the provisions previously supplied to them from the day the contract went into operation—a period during which there was no proof that the cost exceeded the contract prices. His reasons for allowing the \$25,664 43 are assigned in the statement marked G, printed with report No. 21, first session 18th Congress. He there, with reference not only to the provisions for the distressed inhabitants, but to those furnished to Indians and the mounted expedition, says: "These supplies were not considered as embraced in the contract, and, of course, to be left to an equitable adjustment." That the Secretary of War, as well as myself, considered the parts thereof furnished to the Indians and to the mounted expedition to be embraced in the contract, is evinced by his decision, and by my action on the claim when re-exhibited in 1820; and the grounds for the Comptroller's considering otherwise are not explained by him. The issues to the Indians were made at Detroit; and on the claim for them there is a note, signed by Mr. Piatt, expressing that, the "issues not being requirable by the contract, under the decision of the Secretary of War, he claimed, as in the case of the issues to the inhabitants of Detroit

and Malden, the cost of the ration;" but neither there nor in the written argument submitted to the Secretary of War prior to his decision, did Mr. Piatt attempt to show why those issues were not requirable by the contract; and the various charges in his accounts at the contract prices for other expensive issues to Indians, manifest that he himself considered that he was bound to supply them. As to the mounted expedition, it appears that on the 29th August, 1814, Mr. Piatt was required by General McArthur to furnish rations for one thousand mounted volunteers and eight hundred Indians on their march going to and returning from *Lake Michigan by the way of Fort Wayne*, on a tour of sixty days' service, and was notified that the troops would rendezvous at Urbana on the 20th September, leave it about the 24th, pass Fort Wayne about the 29th, and move thereafter at the rate of twenty-five or thirty miles per day; and that it was expected the mode of transportation would be provided accordingly. And it further appears, that General McArthur, on the 17th September, 1814, issued a proclamation declaring that the expedition had been abandoned, and requiring that all preparations and arrangements ordered with a view to the prosecution of it should cease. On account of this, a claim was preferred by Mr. Piatt amounting to \$12,452 32½, in which he sought payment of—

The difference between the stated cost of two hundred and forty-five pack-horses, alleged to have been purchased to furnish the most expeditious mode of transportation, and the stated proceeds of the sale of the horses, such difference amounting to	\$2,544 62½
Sums for forage for the horses, for services of pack horse men, and services of an agent, amounting to	2,014 50
And sums for transportation of six hundred barrels of flour, and 68,220 pounds of bacon, from Piqua and Urbana to Fort Wayne, alleged to have been purchased for the supply of the expedition, and deposited at Piqua and Urbana, amounting to	7,893 20
	12,452 32½

As regards this claim and the before-mentioned provisions for the mounted expedition, Mr. Piatt in his aforesaid written argument, after noticing the intended expedition and the abandonment of it, represented that after the troops were disbanded, circumstances occurred which made it necessary for the General to reassemble the same troops and march them to Detroit, which caused the issuing of upwards of thirty thousand rations of the provisions ordered in deposit for the subsistence of that garrison, and at a season in which they could not be replaced except by land transportation from the settled parts of the State Ohio; and that the situation of affairs at the time at Detroit, made it absolutely necessary for those troops to be marched there with the least possible delay, and precluded the possibility of the General's giving to the contractor the requisite notice. Of the rations for the mounted expedition to which the claim applies, upwards of seventeen thousand are entered in the abstracts, as having been issued from the 9th to the 22d October, 1814, and the dates of issue of the remainder are from the 17th to the 21st November.

The high prices are not shown to have prevailed at either period, and

what there could at that time have been in the season to prevent the replacing of the provisions, except by land transportation, from the settled parts of Ohio, is not apparent. Respecting notice, he was bound by the first article of his contract to supply and issue all the rations that should be required of him, for the use of the United States, at all and every place or places where troops were or might be stationed, marched, or recruited, within the limits of the States of Ohio and Kentucky, and the Michigan Territory and northern vicinity, "thirty days' notice being given of the post or place where rations may be wanted, or the number of troops to be furnished on their march." For issuing rations to troops at an established military post like that at Detroit, where Mr. Piatt was bound to keep provisions in deposit, and where all those issues were made, he is not considered to have been entitled to any notice. If otherwise, however, it seems evident that ample notice had been given. A requisition on him appears to have been issued by the commanding officer at Detroit, on the 14th August, 1814, for the deposit at that post of "200,000 complete rations, for the supply of the troops;" and another requisition appears to have been issued for a further deposit there of 335,000 complete rations, on or before the 25th October, 1814; and that he received these requisitions is manifested by his having transmitted copies of them to the Secretary of War, in a letter of advice concerning drafts, &c. According to historical evidence, General McArthur, with 600 volunteers, 50 rangers, and 700 Indians, proceeded from Detroit, on the 22d October, 1814, on a secret expedition into Canada, and returned to Detroit on the 17th November. These volunteers are found to have consisted of a battalion from Kentucky, commanded by Major Dudley, and a detachment of several companies from Ohio, whereof Captain Campbell is indicated to have been the commanding officer. They all appear to have been mustered into service on the 20th September, at Urbana, and out of service on the 20th November, at Detroit; and it is during the brief periods they remained at the latter place, on their way to and from Canada, that the issues in question were made. To sustain the claim of \$12,452 32 $\frac{1}{2}$, the contractor, as to the pack-horses, produced no vouchers for the purchases, nor any auctioneer's certificate of the sales, but merely an inventory of the stated cost certified by one of his agents, and an account of sales certified by another of them, neither paper even naming the persons of whom the horses were bought, or those to whom they were sold; and as to the forage and services of pack-horse men, the accounts were unsupported by any bills of the purchase of forage, or of pack-horse men for their services; and the only evidence of payment consisted of receipts of the contractor's agent. The charges on these accounts, however, amounting to \$4,559 12 $\frac{1}{2}$, although objected to, were passed to the credit of the contractor in the primary settlement; but the sums, amounting to \$7,893 20, for transportation, were suspended for "proof by affidavits that the provisions were provided for McArthur's expedition, and that the payments were made for that purpose." The bills for this transportation are in the names of Jonathan Ross and Michael Hagerman, and entries in the statement numbered 5, in the printed document No. 15, 2d session 17th Congress, before referred to, show that the sums charged in them were refused allowance by me, when the same were again presented in 1820; but the Second Comptroller, on a deposition of Mr. Piatt declaring generally "that the amount charged by him for transportation, in his

accounts now before the Second Comptroller of the Treasury, is correct and just, and that he has paid the said amount to his agents, except about the sum of two thousand dollars, for which he is still indebted to Samuel Newell," admitted those sums, with many others, to Mr. Piatt's credit. They form part of the \$13,363 89, entered amongst the allowances described in page 12 of the aforesaid document No. 15. The doubts which the remarks opposite the entries, in the statement numbered 5, indicate me to have entertained as to the correctness of these bills, the present investigations have tended to strengthen. The quantities of flour and pork which they represent to have been transported to Fort Wayne were equal to 104,533 rations of the former, and 90,960 rations of the latter. Fort Wayne was the extreme western post at which any troops were stationed, within the limits of Mr. Piatt's contract, and appears to have been not nearer than 50 miles from any other. Of course, any excess of provisions delivered there, beyond such as were needed for issue to the troops, &c., would have had to be left on hand at the termination of the contract. What quantities of provisions for the supply of the troops at Fort Wayne had been forwarded there under the contract prior to the requisition of the 29th August, 1814, does not appear; but, independent of the 104,533 rations of flour, and 90,960 rations of bacon, alleged to have been transported there in consequence of that requisition, others to the amount of 257 barrels were, according to a voucher with Mr. Piatt's accounts, and on which he was credited nearly \$1,900 for transportation, removed to Fort Wayne from St. Mary's, Loramie's, and Piqua, under an order of General McArthur, dated 24th September, 1814: and by other vouchers, with his accounts, he is shown to have, in 1815, deposited at Fort Wayne (amongst provisions of other kinds) 176,000 rations of flour, and 50,000 rations of meat. His monthly abstracts of issues at Fort Wayne, from the 1st September, 1814, to the termination of the contract, do not afford evidence of the issue altogether of so many as 50,000 rations, of either flour or meat, and the quantities of those articles left on hand on the 1st of June, 1815, appear to have been but 154,314 rations of the former, and 23,985 rations of the latter.

For difference between the alleged cost and contract prices of provisions, Mr. Piatt also claimed, as may be seen by the entry marked Y in the aforesaid statement numbered 5, document No. 15, 2d session 17th Congress, a sum of \$23,736 24. The provisions to which the claim applied consisted of 1,292 barrels of flour and 99 barrels of whiskey in deposite at Malden; and in a remark opposite the entry concerning it, in the statement of Mr. Piatt's claims, the ground on which he preferred it is thus explained: "These deposites were made in compliance with the order of Brigadier General D. McArthur, of 26th December, 1814, for 800,000 complete rations. The contractor contends that they were not requirable under his contract, inasmuch as they exceeded any possible demand for the troops stationed or ordered to Malden. See vouchers M. and N." The voucher is a receipt of Quartermaster McCloskey, dated 1st June, 1815, (the day after the expiration of the contract,) admitting the receipt, amongst other provisions, of 225,097 rations of flour, and 111,360 rations of whiskey, which had been deposited agreeably to a requisition of General McArthur, dated 26th December, 1814. On that receipt the contractor had elsewhere charged and received credit for the provisions described in it as part of those left on hand at

the termination of the contract, and the \$23,736 24 constituted the difference between the amount which had been so charged and credited, and the assumed cost, estimating the flour at \$28 per barrel, and the whiskey at 11 cents per ration. At what time the deposits of the flour and whiskey were made did not appear; and instead of the requisition of the 26th December, 1814, calling for a deposite of 800,000 complete rations at Malden, as, from the remark before cited, might be supposed, it only required the contractor to furnish, "*including the requisitions already made and the provisions now in deposite at those places,*" as follows :

318,000 complete rations at Detroit.
 300,000 complete rations at Malden.
 36,000 complete rations at Fort Gratiot.
 36,000 complete rations at Fort Wayne.
 50,000 complete rations at Fort Meigs.
 60,000 complete rations at Upper and Lower Sandusky.

800,000

The requisitions of the 14th August and 20th September, 1814, previously mentioned, whatever others there may have been, each required a deposite of 100,000 complete rations at Malden; so that if there had been no other than those requisitions, nor any rations in deposite there, independent of them, only 100,000 would have remained to be furnished at Malden under the requisition of the 26th December, 1814. The claim was disallowed by the Secretary of War in the primary settlement, and by me on the re-exhibition of it in 1820; but the Second Comptroller, as may be seen in page 13 of the aforesaid printed document, No. 15, admitted it to the credit of the contractor.

General McArthur on the 18th November, 1814, appears to have given an order for the collecting and bringing to Detroit of all the beef cattle, other than such as might be absolutely necessary for the inhabitants on the river Thames, the owners to be allowed by the contractor at Detroit \$6 per hundred weight. And Captain H. H. Hickman is shown to have issued a proclamation on the first December, 1814, requiring the inhabitants of a portion of Upper Canada to deliver, before the first January, either at certain mills in Canada or to an agent of the contractor at the public wharf in Detroit, all their surplus wheat and flour, to be paid for by the agent at \$8 per hundred for flour, and \$2 per bushel for wheat; and an order on the 15th December, 1814, for the collection from said inhabitants of all the beef-cattle not needed for the consumption of their families, the beef to be delivered to an agent of the contractor, and paid for at \$6 per hundred weight, exclusive of hide and tallow. Grounded on these, Mr. Piatt preferred a claim of \$10,902 95, produced by charging for

216,423 pounds of flour received at Detroit, at 8 cents	-	\$17,313 84
17,491 pounds of flour received at Fort Gratiot, at 10 cents	-	1,749 10
61,714 pounds of beef received at Detroit, at 6 cents	-	3,702 84
and for collecting cattle, transportation of flour, &c.	-	2,784 09

25,549 87

And by giving credit for

49,351 rations of beef, at 7 cents	-	-	\$3,454 57	
204,275 rations of flour, at 7 cents	-	-	14,299 25	
			<hr/>	
			17,753 82	
Loss 12½ per cent., and 1 cent per ration for issuing	-	-	3,106 90	
			<hr/>	\$14,646 92
				<hr/>
				10,902 95
				<hr/>

On this claim he received credits amounting to \$10,327 86. The residue consisted in part of \$115 20 for transportation, not appearing to be properly chargeable, and in other part of errors in calculation, and was not admitted. The claim is noticed here to explain the deduction which will be made in respect of the flour and meat in the required statement.

Upon a voucher of which the following is a copy:

“PITTSBURG, *May 9, 1815.*

“Received of Jacob Fowler, per John H. Piatt, one hundred and eight barrels of flour and two barrels of whiskey, containing sixty gallons, which we agree to receive of John H. Piatt, in part of his deposit at Detroit.

“PENTLAND, HEGINS & STEELE,

“*Army Contractors.*

“Forwarded per Mr. SAM. COOPER”—

Mr. Piatt has charged for the provisions mentioned in it as delivered at Detroit, and was credited for them at the Detroit prices. Messrs. Pentland, Hegins & Steele were the successors of Mr. Piatt, and accounted for the flour and whiskey at their contract prices, less the allowances for wastage and issuing. Delivered at Pittsburg, as the same appear to have been, Mr. Piatt could not, as to them, have had to pay the high prices payable at Detroit. As to the flour, therefore, a deduction will be made in the statement.

The foregoing is part of a report exhibiting the result of an examination, so far as it had progressed, which, in consequence of a call of the chairman of the Committee of Claims of the Senate, therein referred to, was made by me in 1836, of the accounts of the late John H. Piatt, contractor. Other duties prevented the completion of the examination, and it was never afterwards resumed.

T. GUNTON, *Clerk.*

TREASURY DEPARTMENT,

Third Auditor's Office, March 16, 1850.

Mr. Hagner will please to have prepared for the Committee of Claims of the Senate—

First. A statement showing how much was paid per ration by the United States upon that part of the provisions furnished by John H. Piatt, upon which the allowance of \$48,230 77, under the head of assurances,

was made, so as to show how much each ration would cost the government.

Secondly. A statement showing what sum would be due to the legal representatives of J. H. Piatt, if they were to be paid at the same rate per ration for all the rations furnished under his contract after the first day of January, 1815, after deducting the contract price, and \$48,230 77 already paid under the head of assurances.

Thirdly. A statement showing what sum would be due from the United States, if payment were made at the rate of 45 cents per ration for all rations delivered as above, after deducting the contract price, and the above named sum paid under the head of assurances.

Most respectfully, &c.,

A. NAUDAIN, *Chairman.*

MARCH 12, 1836.