

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

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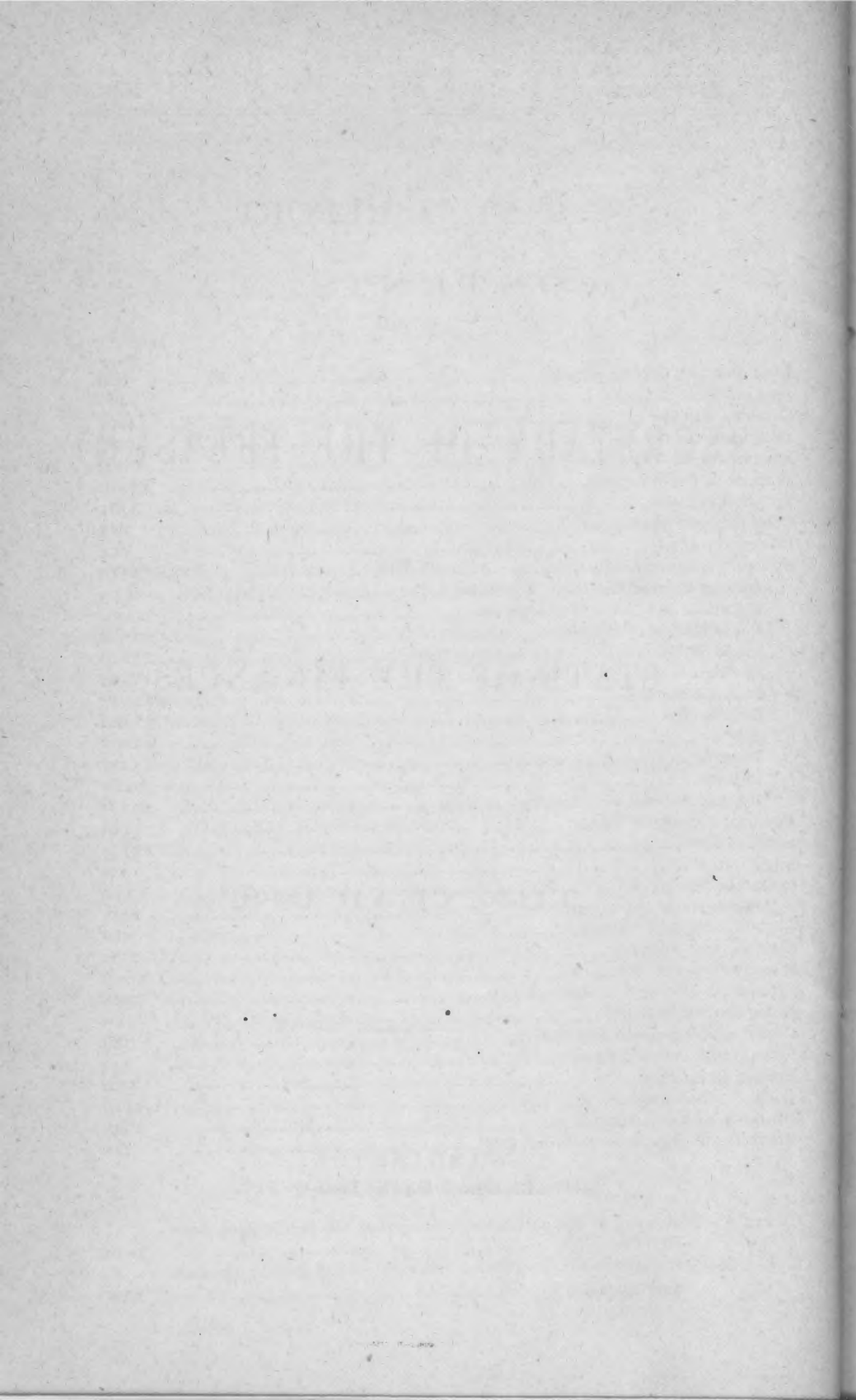
STATE OF THE FINANCES

FOR

THE YEAR 1888.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1888.



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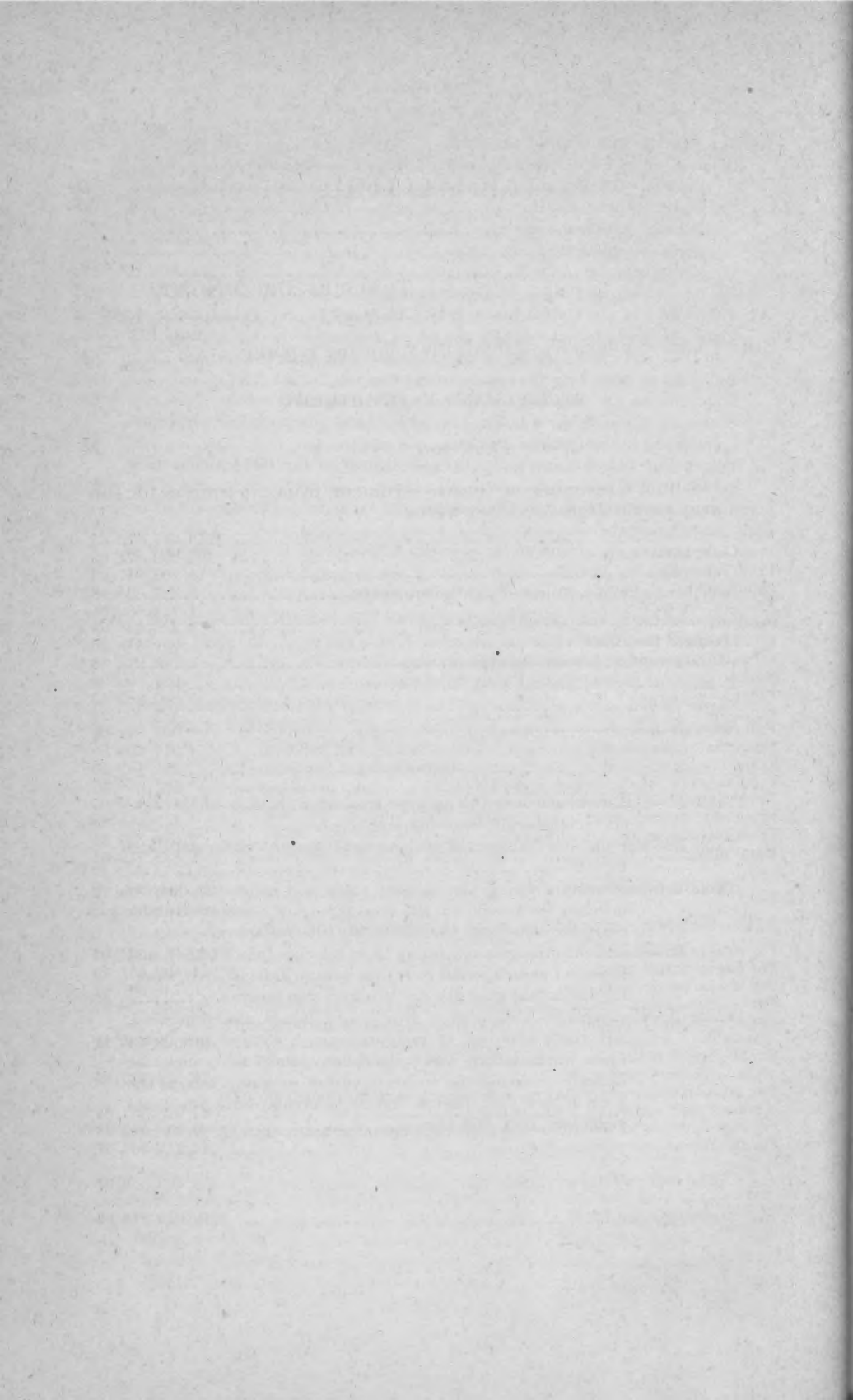
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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 3, 1888.

SIR: I have the honor to submit the following report:

RECEIPTS AND EXPENDITURES.

Fiscal year 1888.

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1888, were:

From customs.....	\$219, 091, 173 63
From internal revenue.....	124, 296, 871 98
From sales of public lands.....	11, 202, 017 23
From profits on coinage, bullion deposits, and assays.....	9, 387, 634 48
From tax on national banks.....	1, 748, 566 85
From fees—consular, letters-patent, and land.....	3, 433, 448 99
From customs fees, fines, penalties, &c.....	1, 097, 448 20
From sinking-fund for Pacific railways.....	1, 170, 331 43
From repayment of interest by Pacific railways.....	681, 696 95
From sales of Indian lands.....	880, 087 43
From Soldiers' Home, permanent fund.....	433, 189 29
From sales of Government property.....	365, 877 26
From tax on seal-skins.....	317, 500 00
From immigrant-fund.....	291, 189 50
From deposits for surveying public lands.....	161, 390 76
From deductions on mutilated notes, currency, &c.....	112, 422 05
From sale of condemned naval vessels.....	105, 665 88
From revenues of the District of Columbia.....	2, 650, 350 31
From miscellaneous sources.....	1, 838, 712 54
Total ordinary receipts.....	<u>379, 266, 074 76</u>

The ordinary expenditures for the same period were:

For civil expenses.....	\$22, 852, 334 03
For foreign intercourse.....	1, 593, 461 40
For Indian service.....	6, 249, 307 87
For pensions.....	80, 228, 508 77
For the military establishment, including rivers and harbors and arsenals.....	38, 522, 436 11
For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	16, 926, 437 65
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenues.....	44, 228, 351 89
For expenditures on account of the District of Columbia.....	4, 278, 113 48
For interest on the public debt.....	44, 715, 007 47
Total ordinary expenditures.....	<u>259, 653, 958 67</u>
Leaving a surplus of.....	\$119, 612, 116 09

XXII REPORT OF THE SECRETARY OF THE TREASURY.

Which was applied as follows:

Purchase of bonds for sinking-fund, including \$2,852,015.88 for premium.....	\$46,577,165 88
Redemption of—	
Fractional currency for sinking-fund	7,400 00
Loan of July and August 1861.....	34,350 00
Loan of 1863.....	4,500 00
Five-twenties of 1862.....	11,300 00
Five-twenties of 1865.....	1,500 00
Ten-forties of 1864.....	7,850 00
Consols of 1865.....	26,350 00
Consols of 1867.....	97,550 00
Consols of 1868.....	1,250 00
Oregon war debt.....	150 00
Funded loan of 1881.....	83,100 00
Loan of July 1882.....	4,175,750 00
Old demand, compound-interest, fractional currency and other notes.....	65,863 05
Purchase of—	
Funded loan of 1891.....	8,337,550 00
Funded loan of 1907.....	18,233,950 00
Premium on loans of 1891 and 1907.....	5,418,826 58
	<hr/>
Leaving a balance added to the cash in the Treasury of.....	83,084,405 51
	<hr/>
Total.....	119,612,116 09
	<hr/> <hr/>

As compared with the fiscal year 1887, the receipts for 1888 have increased \$7,862,797.10, as follows:

Source.	Increase.	Decrease.	Net increase.
Internal revenue.....	\$5,473,480 76		
Customs.....	1,804,280 50		
Sales of public lands.....	1,947,730 81		
Profits on coinage, assays, &c.....	458,381 65		
Consular fees.....	161,426 40		
Deductions on mutilated notes, &c.....	112,422 05		
Sale of condemned naval vessels.....	105,665 88		
Customs emolument fees.....	97,871 98		
Sales of Government property.....	103,044 94		
Deposits for surveying public lands.....	67,601 00		
Immigrant fund.....	32,787 00		
Fees on letters-patent.....	14,487 86		
Revenues of the District of Columbia.....	323,290 13		
Miscellaneous items.....	339,278 92		
Soldiers' Home, permanent fund.....		\$793,070 18	
Tax on national banks.....		637,284 33	
Sales of old public buildings.....		624,882 20	
Sales of Indian lands.....		598,941 38	
Repayment of interest by Pacific railways.....		233,096 18	
Sinking-fund for Pacific railways.....		194,104 44	
Custom-house fees.....		50,373 00	
Registers' and receivers' fees.....		44,111 93	
Customs fines, penalties, &c.....		3,088 64	
	<hr/>		
	11,041,749 38	8,178,952 28	\$7,862,797 10

There was a decrease in the ordinary expenditures of \$8,278,221.30, as follows :

	Decrease.	Increase.	Net decrease.
Civil and miscellaneous.....	\$12,312,564 79		
Interest on the public debt.....	3,026,569 78		
War Department.....	38,589 74		
Pensions.....		\$5,259,406 95	
Navy Department.....		1,785,310 85	
Indians.....		54,785 18	
	15,377,724 31	7,099,503 01	\$8,278,221 30

Fiscal year 1889.

For the present fiscal year the revenues, actual and estimated, are as follows :

Source.	Quarter ended September 30, 1888.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Customs.....	\$61,404,839 24	\$155,595,160 76	\$217,000,000 00
Internal revenue.....	31,242,005 47	93,757,994 53	125,000,000 00
Sales of public lands.....	2,236,197 58	8,263,802 42	10,500,000 00
Profits on coinage, assays, &c.....	1,429,521 13	8,070,478 87	9,500,000 00
Tax on national banks, &c.....	780,500 89	719,499 11	1,500,000 00
Fees—consular, letters-patent, and lands.....	637,540 12	2,612,459 88	3,250,000 00
Customs fees, fines, penalties, &c.....	218,686 14	681,313 86	900,000 00
Interest and sinking-fund, Pacific railways ...	557,651 21	1,442,348 79	2,000,000 00
Sales of Government property.....	134,334 10	365,665 90	500,000 00
Deposits for surveying public lands.....	28,827 34	121,172 66	150,000 00
Revenues of the District of Columbia.....	322,349 07	2,427,650 93	2,750,000 00
Miscellaneous sources.....	970,002 65	2,979,997 35	3,950,000 00
Total ordinary receipts.....	99,962,454 94	277,037,545 06	377,000,000 00

The expenditures for the same period, actual and estimated, are as follows.

Object.	Quarter ended September 30, 1888.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$17,778,813 08	\$61,471,186 92	\$79,250,000 00
Indians.....	1,696,496 37	4,553,503 63	6,250,000 00
Pensions.....	24,919,467 88	52,080,532 12	77,000,000 00
Military establishment, including fortifications, river and harbor improvements, and arsenals.....	9,253,164 53	34,746,835 47	44,000,000 00
Naval establishment, including vessels and machinery, and improvements at navy-yards.....	4,577,544 08	16,422,455 92	21,000,000 00
Expenditures for District of Columbia.....	1,288,519 14	3,211,480 86	4,500,000 00
Interest on the public debt.....	11,813,658 11	29,186,341 89	41,000,000 00
Total ordinary expenditures.....	71,327,663 19	201,672,336 81	273,000,000 00

Total receipts, actual and estimated..... \$377,000,000 00
 Total expenditures, actual and estimated..... 273,000,000 00

Estimated surplus, applicable to the purchase of bonds..... 104,000,000 00

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

Fiscal year 1890.

The revenues of the fiscal year ending June 30, 1890, are thus estimated upon the basis of existing laws:

From customs.....	\$217,000,000 00
From internal revenue.....	125,000,000 00
From sales of public lands.....	10,500,000 00
From fees—consular, letters-patent, and lands.....	3,250,000 00
From tax on national banks.....	1,500,000 00
From customs fees, fines, penalties, &c.....	900,000 00
From interest and sinking-fund, Pacific railways.....	2,000,000 00
From sales of Government property.....	500,000 00
From deposits for surveying public lands.....	150,000 00
From profits on coinage, assays, &c.....	9,500,000 00
From revenues of the District of Columbia.....	2,750,000 00
From miscellaneous sources.....	3,950,000 00
	<hr/>
Total estimated receipts.....	377,000,000 00
	<hr/> <hr/>

The estimates of expenditures for the same period, as submitted by the several Executive Departments and offices, are as follows:

Legislative.....	\$3,381,963 65
Executive.....	18,955,081 60
Judicial.....	436,600 00
Foreign intercourse.....	1,947,565 00
Military establishment.....	25,293,372 97
Naval establishment.....	25,163,028 76
Indian affairs.....	5,475,410 50
Pensions.....	81,758,700 00
Public Works—	
Legislative.....	\$4,000 00
Treasury Department.....	5,664,526 04
War Department.....	13,785,234 72
Navy Department.....	1,604,248 98
Interior Department.....	143,100 00
Department of Justice.....	3,800 00
	<hr/>
	21,204,909 74
Postal service.....	4,403,414 90
District of Columbia.....	5,949,535 61
Miscellaneous.....	20,906,849 66
Permanent annual appropriations—	
Sinking-fund.....	\$47,800,000 00
Interest on the public debt.....	38,000,000 00
Refunding—customs, internal revenue, lands, &c.....	12,463,500 00
Collecting revenue from customs.....	5,500,000 00
Miscellaneous.....	4,927,555 95
	<hr/>
	108,691,055 95
	<hr/>
Total estimated expenditures, including sinking-fund.....	323,567,488 34
	<hr/> <hr/>
Or an estimated surplus of.....	53,432,511 66
	<hr/> <hr/>

Excluding the sinking-fund, the estimated expenditures will be \$275,767,488.34, showing a surplus of \$101,232,511.66.

SINKING-FUND.

The requirements of the act of February 25, 1862 (R. S., 3688, 3689), establishing a sinking-fund for the gradual extinguishment of the public

debt, estimated for the current fiscal year at \$47,583,000, have been thus far met by the redemption of treasury notes, fractional currency, and bonds of the United States which had ceased to bear interest, amounting to \$77,797.35, and by the purchase of \$26,839,650 of the funded loan of 1907 and \$12,143,150 of the funded loan of 1891, at a cost to the fund for premium of \$7,672,222.29 on the former and \$844,206.73 on the latter loan.

SURPLUS REVENUE.

In the last annual report it was estimated that the revenues for the year to end June 30, 1888, would exceed the ordinary expenditures, not including the sinking-fund, by \$113,000,000. It will be seen from the foregoing statement that such excess was in reality \$119,612,116.09, or \$6,612,116.09 more than the Department estimate. It was also estimated in the same report that the like surplus for the fiscal year to end June 30, 1889, would be \$104,313,365.64. Judging from the actual expenditures for the first quarter of this fiscal year, and in the light of receipts and expenditures to the middle of November, it is probable that this estimate will prove to have been fairly accurate, and that the surplus will almost exactly equal the predicted sum, a remarkable result since its factors were subject to all the uncertainties of future revenues and of expenditures to be authorized by a Congress not yet assembled.

The accumulated surplus on September 29, 1888, was \$96,444,845.84; the surplus revenues from that date to June 30, 1889, as estimated, are \$75,365,208.25, making the total accumulation on June 30, 1889, which could be used in the purchase of bonds, \$171,810,054.09; however, between said September 29 and November 22, \$44,399,509.50 has been paid for bonds; consequently if no more bonds were bought between now and June 30 next the surplus would then amount to \$127,000,000. Upon the basis of appropriations recommended by the Department and upon the assumption that the revenues of the fiscal years to end June 30, 1889 and 1890, will be equal, the surplus revenues for the latter fiscal year will be \$101,000,000, which, with the surplus revenues of this year and the surplus already accumulated, make a total of \$228,000,000, which might be used during the next nineteen months in the purchase of the interest-bearing debt, and which ought to be used for that purpose, unless the laws are so changed as to reduce the difference between expenditures and revenue by nearly that sum.

About \$188,000,000 of the four-and-a-half per cent. bonds are now outstanding; they are payable September 1, 1891. The total amount

of interest which will accrue on them from now until their maturity is in round numbers \$25,000,000; consequently the present surplus and the surplus which will probably accrue before July 1, 1890, will suffice to pay the principal of those bonds and all the interest which would accrue upon them should they be permitted to remain unpaid until their maturity.

The principal of the four per cent. bonds is now \$680,000,000, and the interest which could accrue upon them until their maturity in 1907 is about \$500,000,000; a calculation will show that the present surplus revenues, if continued, would pay before 1900 all of these four per cent. bonds and all of this interest. Of course all the money which is saved by purchase of bonds at less than the principal and the interest to accrue but shortens the time when all the bonds may be paid if the holders will surrender them.

Nothing more is needed than the foregoing statement to show the absolute necessity of a readjustment of the public revenues at the earliest possible date.

That it will be necessary to pay nearly the whole of the interest which will accrue upon the public debt if an attempt is made to invest the present surplus revenues in it before its maturity is evident from the fact that even now the Government is paying for the four-and-a-half per cent. bonds a price which realizes only about one-and-a-half per cent. annually, and receives but meager offerings of them at that price.

To continue taxation with no other use for its proceeds than such an investment is a cruel waste of the people's money.

PURCHASE OF BONDS.

Since the last annual report and after the completion of the sinking fund requirements for the year ended June 30, 1888, no bonds were bought until there had been an expression of opinion by resolutions in both Houses of Congress, that it was lawful and proper to invest the surplus in bonds at the premium necessary to obtain them. Under the then state of public opinion in many parts of the country upon this question, both as to its legality and propriety, it seemed wise to seek the coöperation of the Congress in this important matter. I am confident that the delay in the purchase of bonds while waiting for Congress to act resulted in no substantial pecuniary loss to the Government. The purchase was resumed under a circular of April 17, 1888, and since that time nearly all the bonds which have been offered for sale to the Government have been bought by it, as will appear from an inspection of the bond-purchase book. Of course many offerings of bonds

have been declined because the price was thought to be too high, but finally, almost all of the offered bonds were bought at some price. An example will show this more clearly. Certain bonds of a par value of only \$326,000 were offered so often that the offerings aggregated over \$19,700,000, but they were at last secured by the Department. Ninety-four millions of dollars of bonds have been secured under this circular, and a premium paid for the privilege of buying them of about \$18,000,000; the net rate of interest realized from this investment is only about two per cent., and the saving in the total amount of interest which would have been paid had the bonds been allowed to run to maturity, is about \$27,000,000. Had taxation been reduced so as to leave this money with the people, and if it is worth in their business 6 per cent. per annum, the total value of the money to them during the term which these bonds had to run would be about \$83,000,000; thus, there is a resulting loss to the people of \$56,000,000 upon this transaction alone; if this over taxation is not stopped, and if the Government is forced to continue to be a purchaser of its own bonds at the holders' prices, the loss to the people, as could be shown by a like calculation, must be hundreds of millions of dollars.

REDUCTION OF TAXATION.

I cannot too strongly repeat my recommendation of last year to reduce taxation, and as far as possible, without too sudden disturbance of existing interests, to make this reduction in customs taxation, to the end that the people may get the greatest possible benefit from the reduction.

Beside the vexed economic question as to whether a country can make itself prosperous by a tariff; whether it can increase the relative average comfort of its whole people by diverting a portion of its labor and capital from the employments which could be most profitably followed under natural conditions, thereby making certain of the necessities of life more costly than they would be otherwise, there is a higher moral question which may well be asked, and that is, can a government be kept pure and free which, through the agency of its laws, offers vast pecuniary temptations to some kinds of business?

There are many indications that this question must be answered in the negative. There are many proofs that large classes of our business men have come to depend for success upon their skill in manipulating governmental agencies rather than upon industry, intelligence, and honorable competition.

Is it not possible that eagerness for the money which men assume

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comes to them only through government, may lead them to use an ever-growing proportion of their gains to possess and influence the supposed source of their wealth?

And will not the endeavor to make men rich soon become the chief function of our Government? Is not this already the case? If these dangers exist, if they are not overestimated (and they do exist and are not overestimated), then can it be doubted that the true welfare of our people calls for the rescue of the Government from them as speedily as may be?

This can only be done by severing government from private business. Steps should at once be taken in that direction, always, however, let me repeat, bearing in mind interests which have become established under present laws; to the end that they may not suffer unduly while beneficent reforms are made.

CURRENCY CIRCULATION.

The following table shows changes in circulation which are interesting :

Comparative statement showing the changes in circulation from July 1, 1887, to November 1, 1888.

	In circulation July 1, 1887.	In circulation Nov. 1, 1888.	Decrease.	Increase.
Gold coin	\$376, 758, 607	\$380, 016, 817	.....	\$3, 258, 210
Standard silver dollars	55, 504, 310	59, 801, 350	.....	4, 297, 040
Subsidiary silver.....	48, 697, 259	52, 571, 712	.....	3, 874, 453
Gold certificates	91, 225, 437	140, 613, 658	.....	49, 388, 221
Silver certificates	142, 118, 017	229, 783, 152	.....	87, 665, 135
United States notes.....	326, 667, 219	309, 867, 696	\$16, 799, 523	.....
National bank notes.....	276, 855, 203	235, 217, 283	41, 637, 920	.....
Totals.....	1, 317, 826, 052	1, 407, 871, 668	58, 437, 443	148, 483, 059
Net increase .....	.....	.....	.....	\$90, 045, 616

Comparative statement showing the changes in money and bullion held in the Treasury from July 1, 1887, to November 1, 1888.

	In Treasury July 1, 1887.	In Treasury Nov. 1, 1888.	Decrease.	Increase.
Gold coin.....	\$192, 368, 916	\$223, 209, 020	.....	\$30, 840, 104
Standard silver dollars.....	211, 483, 970	249, 979, 440	.....	38, 495, 470
Subsidiary silver.....	26, 977, 494	24, 088, 769	\$2, 888, 725	.....
United States notes.....	20, 013, 797	36, 813, 320	.....	16, 799, 523
National bank notes.....	2, 362, 585	4, 167, 954	.....	1, 805, 369
Gold bullion	85, 732, 190	108, 479, 213	.....	22, 747, 023
Silver bullion	3, 982, 472	4, 369, 972	.....	387, 500
Trade-dollars as bullion.....	6, 934, 963	6, 189, 142	745, 821	.....
Totals.....	549, 856, 387	657, 296, 830	3, 634, 546	111, 074, 989
Net increase .....	.....	.....	.....	\$107, 440, 443

As was the case last year, the increase in circulation this year has been in the form of small money. The increase of outstanding paper

and coin in denominations of \$20 and less is more than \$115,000,000, thus exceeding the total increase of circulation among the people by about \$25,000,000, and showing a conversion of larger into smaller denominations to that extent.

SILVER COINAGE.

The ownership of silver by the Government again was largely decreased, in spite of the increase of the total stock of silver dollars in the country, by the coinage of 16 months. During the past few years the decrease of circulation caused by the cancellation of national-bank notes, and by the deposit of money with the Treasurer by the banks to redeem their notes when presented for that purpose, has been but little exceeded by the increased circulation of silver certificates and of standard silver dollars; thus silver seems to have filled the vacuum caused by the retirement of national-bank circulation. The circulating medium in small denominations has been largely converted into silver certificates. And, finally, business has largely increased in the South and in portions of the country where there are few banking facilities. All of these causes have cooperated to postpone any evil effects which might arise from a continued and excessive coinage of the silver dollar; but the danger still exists, and should be guarded against. This can be done by the adoption of the recommendation of my last report, viz., by fixing the maximum of silver which shall belong to the Government, and by providing that when it was exceeded by \$5,000,000, the purchase of silver bullion should cease until the amount owned by the Government should be again reduced to such maximum, or by canceling United States notes to the amount of the excess over the maximum, provided the Government held the notes; if not, then by ceasing the purchase of bullion. Such plan, if adopted, would provide a safety valve which would be self-operative, and would assure the country against any possible danger from silver; for as soon as it exceeded the amount which could be absorbed in the business of the country, it would begin to flow into the Treasury in payment of taxes, and would be there held until business called for it, and when the Government's ownership fell below the maximum, the purchase of the bullion would again begin.

Thus the country's business demand would regulate the country's silver circulation, and there would be little danger of depreciation in the value of the silver dollar as compared with the gold dollar. I venture to predict that if some such safeguard is not adopted, and if thereby

the silver dollar is suffered at some time to lose a part of its purchasing power, that the people will demand the absolute stoppage of the silver bullion purchase, and furthermore, the use by the Government of the whole or a portion of the silver coinage profits for the redemption of the silver dollars which are held by them. It is to be hoped that before such crisis is reached that the nations of the world will have agreed upon some standard of bimetallism which will forever maintain a fixed ratio between gold and silver, but in the meantime there is no occasion to burden ourselves with a stock of silver which may be troublesome.

COIN CERTIFICATES.

The system of coin circulation by means of certificates has certain conveniences and advantages, but it is a costly form of money. Last year the cost of the \$105,000,000 silver certificates issued was about \$421,000, and as more and more of these certificates are converted into smaller denominations this cost is likely to increase. There are also certain dangers connected with it; for example, in time of war, the possession by the Government of such vast stores of the precious metals might prove embarrassing, and, at a time when the Government was in financial need, the temptation to spend the coin held against outstanding certificates might prove too strong. The loss by the abrasion of the coin, if it was in circulation, would not equal the cost of the certificates. On the whole I think it may be said that the currency of the country would be more safe and more economical if the coin were in actual circulation instead of being held by the Government on pledge against outstanding certificates, as is now the case. But whatever may be thought about the wisdom of the certificate system, there can be no doubt that with it the further coinage of gold and silver, except subsidiary coin, is not necessary or wise. Far more gold and silver coins are now in the possession of the Government than probably ever will be needed for the redemption of certificates. Future accumulation of the precious metals should be only in the form of bullion, which can be kept more safely and counted more easily than the coin. If this suggestion was adopted all but one of our mints might be closed, and large, useless expense be saved annually. I earnestly call the attention of the Congress to this subject.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the Treasurer of the United States, nine assistant treasurers, and two hundred and ninety-seven national bank depositaries.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to the sum of \$664,282,224.76 (\$285,016,150 of which were on account of United States notes, certificates, and conversion of refunding certificates), were deposited as follows, viz:

In the Treasury and sub-treasuries.....	\$532,953,095.72
In national bank depositories.....	131,329,129.04

CUSTOMS ADMINISTRATION.

While much progress has been made in the reformation of abuses in the Customs Service, the inadequacy of the present laws renders it practically impossible to correct many of the evils and inequalities which have so long and so seriously affected our Customs system.

In my last annual report I called attention to the more important defects in the existing law, and indicated certain remedies which appeared advisable, and which may be briefly summarized as follows:

1. The elimination from the tariff schedules of the numerous ambiguities and conflicting provisions, which for many years have been constant subjects of dispute and litigation.

2. The amendment of the laws relating to appraisement, so as to provide for a more efficient supervision of the work of local appraising officers, by increasing the number of general appraisers, enlarging their powers, and conferring upon them exclusive appellate jurisdiction in questions of value.

3. The repeal of existing provisions of law which so restrict the Government in suits for fraudulent undervaluations, as to make it impossible to recover penalties or secure forfeitures.

4. The simplification of the law relating to the determination of the dutiable value of merchandise subject to ad valorem rates, particularly with respect to coverings, packing charges, &c.

5. Such modifications of the law respecting the forms of declarations to invoices by shippers as will harmonize the same with the requirements regarding entry.

6. The amendment of the law so as to subject merchandise entered on *pro forma* invoice to the same conditions as are imposed in case of entry upon "original" or regularly certified invoice.

7. The discouragement of speculative suits and of protests and appeals, by providing more effective means for the prompt and summary hearing and final decision of questions of classification.

8. A clear definition of what is meant by the words "component material of chief value," and a specific rule whereby the same may be determined.

9. The abolition or limitation of damage allowances.

10. The amendment of the law relating to drawbacks on exported goods, so as to provide for the payment of the full amount of the duties paid on imported materials, and no more, and for such proofs and safeguards as will prevent frauds and imposition in such cases.

Bills now pending before Congress contain provisions which substantially meet these suggestions, and which have, in one form or another, received the sanction of this Department.

Incongruities of the Tariff Schedules.

Certain incongruous provisions of the present tariff schedules are so hurtful to domestic industries, so fruitful of complaints, contentions, and suits, and are so menacing to the Treasury, that I feel constrained to express the hope that they will receive attention at this session of Congress, even if there should be no further legislation respecting the tariff. I refer particularly to the provision of "Schedule K" under which worsted cloths are admitted at lower rates of duty than woolen cloths, and to which I called especial attention in my last annual report (the duties now levied on worsted cloths are, in my judgment, as high as they should be, but the duties on the wool, of which they are woven, should be reduced so as to permit their profitable manufacture, and the duties on woolen cloths should be correspondingly reduced); to the provision of the same schedule for "waste," under which the highest qualities of carded and purified wools are held to be entitled to admission at the same duty as that provided for rags, shoddy, and other adulterants; and to the provision in "Schedule N" for "Hat materials," &c., under which manufactures of silk of various kinds, including broad silks and ribbons, are claimed and held to be entitled to admission at twenty per cent. ad valorem, while "Schedule L" imposes a duty of fifty per cent. ad valorem on all such goods.

Condition and Needs of the Service.

I commend to the attention of Congress the accompanying report of the Supervising Special Agent* as containing valuable information and suggestions concerning the condition and needs of the Customs Service, with detailed statements of the amount of business transacted, the expense thereof, and number of persons employed at each of the customs ports and districts during the past fiscal year; also the value of merchandise and estimated duties thereon transported from exterior to interior ports without appraisement. It is gratifying to be able to show a further reduction in the percentage cost of collecting the customs revenue; during the past year it was 2.94 per cent., for the year 1885 it was 3.77 per cent.

*This report will be found in the Appendix, page 851.

Consolidation of Districts.

I renew the recommendation made last year, and repeatedly made by my predecessors, for the consolidation of customs districts, and the abolition of useless customs establishments. It seems to have been the policy of Congress for several years past to create new ports, but not to discontinue those which have long since ceased to have any importing trade or other business of consequence, and are still maintained at large expense. If this policy is to continue, and appropriations are not to be made annually according to estimates submitted, as required by the fifth section of the act of August 5, 1885, it is imperatively necessary, for reasons detailed in my last annual report, that the permanent appropriation for the expense of collecting the revenue from customs shall be considerably increased.

Fixed Salaries for Collectors and Surveyors.

I also renew the suggestion that the compensation of all collectors and surveyors of customs be fixed by law and paid from the Treasury, and that all fees, emoluments, and perquisites now allowed to these officers be abolished. This should be done both as a measure of economy and to promote the *morale* and efficiency of the service.

Conferences of Local Appraisers.

These conferences have been continued during the past year, and under the increased appropriation made for their support by the act of October 2, last, steps have been taken towards extending their benefits to the more distant ports.

The reports received from the recording officers, and the individual opinions expressed by the appraisers who attend the conferences, so far as heard from, continue to commend their influence as exceedingly beneficial to the service.

FOREIGN COMMERCE.

The values of our imports from and exports to foreign countries during the year ended June 30, 1888, as compared with the preceding fiscal year, were as follows:

Merchandise.

	1887.	1888.
Exports—		
Domestic.....	\$703,022,923	\$683,862,104
Foreign.....	13,160,288	12,092,403
Total.....	716,183,211	695,954,507
Imports.....	692,319,768	723,957,114
Excess of exports.....	23,863,443	
Excess of imports.....		28,002,607

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Specie.

	1887.	1888.
Exports	\$35,997,691	\$46,414,183
Imports	60,170,792	59,337,986
Excess of imports.....	24,173,101	12,923,803

The total value of the imports and exports of the last fiscal year, when compared with that of the fiscal year 1887, shows an increase of \$20,992,328.

[An extended analysis of the condition, growth, leading characteristics, &c., of our foreign trade, as compared with that of preceding years, will be found in the Annual Report of the Chief of the Bureau of Statistics on Foreign Commerce.]

Exports.

The value of our exports of domestic merchandise during the last fiscal year was less than that of 1887 by \$19,160,819.

The following are the articles of domestic product or manufacture the exports of which have materially increased during the last fiscal year :

	Increased over 1887.
Animals.....	\$2,286,728
Wheat-flour	2,827,628
Copper-ore.....	3,370,763
Cotton, unmanufactured.....	16,794,703
Beef products.....	2,922,812
Wood, and manufactures of.....	3,408,174

The following are the articles of domestic product or manufacture the exports of which have decreased during the last fiscal year :

	Decreased since 1887.
Corn.....	\$5,991,411
Wheat.....	34,475,013
Cotton, manufactures of.....	1,916,153
Hog products.....	2,360,066
Oleomargarine.....	1,322,222
Sugar, refined.....	9,250,977
Tobacco, unmanufactured.....	4,012,193

The values of the principal articles of domestic merchandise exported during the two years ended June 30, 1887 and 1888, were as follows :

Articles.	1887.	1888.
Animals.....	\$10,598,362	\$12,885,090
Breadstuffs.....	165,768,662	127,191,687
Coal.....	4,526,325	6,295,380
Copper, and manufactures of.....	3,727,447	3,812,798
Cotton, and manufactures of.....	221,151,399	236,029,949
Furs and fur-skins.....	4,807,277	4,777,246
Iron and steel, and manufactures of.....	15,963,756	17,763,034
Leather, and manufactures of.....	10,436,138	9,583,411
Oil-cake and oil-cake meal.....	7,309,691	6,423,930
Oil, mineral.....	46,824,915	47,042,409
Provisions:		
Meat products.....	82,945,994	82,142,687
Dairy products.....	9,837,302	10,916,018
Sugar.....	11,442,337	2,192,290
Tobacco, and manufactures of.....	29,230,672	25,514,541
Wood, and manufactures of.....	19,654,934	23,063,108
Total.....	644,225,211	615,633,578
Value of all domestic exports.....	703,022,923	683,862,104
Per cent. of enumerated articles to total.....	91.6	90.2

The values of exports of domestic merchandise during the year ended June 30, 1888, classified by groups according to sources of production, were as follows :

	Values.	Per cent.
Products of agriculture.....	\$500,840,086	73.23
Products of manufacture.....	130,300,087	19.05
Products of mining (including mineral oils).....	17,998,895	2.63
Products of the forest.....	23,991,092	3.51
Products of the fisheries.....	5,518,552	.82
Other products.....	5,218,392	.76
Total.....	683,862,104	100.00

Imports.

The total value of the imports of merchandise increased from \$692,-319,768 in 1887 to \$723,957,114 in 1888, being an increase of \$31,637,-346, or 4.6 per cent., of which \$9,850,484 represents the increase in the value of free merchandise, and \$21,786,862 the increase in the value of dutiable imports.

The following are the articles of merchandise the imports of which have materially increased or decreased during the fiscal year 1888 :

Increase.

Free of duty :	
Coffee.....	\$4,160,030
Fruits, including nuts, not elsewhere specified.....	1,020,208
India-rubber and gutta-percha, crude.....	2,310,479
Ore, silver-bearing.....	1,317,279
Tin, bars, blocks, or pigs.....	1,830,866
Dutiable :	
Breadstuffs.....	2,115,564
Hemp, and substitutes for.....	2,893,315

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Sisal-grass, and other vegetable substances.....	\$1, 697, 893
Flax, hemp, jute, &c., manufactures of.....	1, 809, 143
Hats, bonnets, and hoods, and materials for.....	1, 517, 267
Bars, railway, of steel, or in part of steel.....	1, 731, 378
Tin-plates, terne-plates, or taggers' tin.....	2, 068, 454
Seeds, not medicinal, not elsewhere specified.....	1, 260, 662
Silk, manufactures of.....	2, 003, 076
Tobacco, and manufactures of.....	2, 201, 327
Vegetables.....	5, 015, 073
Wood, and manufactures of.....	1, 026, 845
Wool: Clothing wools.....	1, 109, 675
Manufactures of.....	816, 675

Decrease.

Free of duty :	
Tea.....	3, 411, 117
Dutiable :	
Fruits, including nuts.....	1, 126, 471
Hops.....	2, 387, 174
Pig-iron.....	1, 485, 909
Scrap-iron, wrought, and cast, fit only to be remanufactured.....	1, 562, 686
Ingots, blooms, slabs, billets, and bars of steel, &c.....	1, 373, 921
Sugar, molasses, sugar-candy, and confectionery.....	5, 025, 181
Combing-wools.....	1, 197, 995

Imports Entered for Consumption.

The values of imported merchandise entered for consumption in the United States, and the ordinary duty collected thereon, during the last four fiscal years, have been as follows :

Year ending June 30—	Value of merchandise.		Ordinary duty collected.	Average rate collected on—	
	Free of duty.	Dutiable.		Dutiable.	Free and dutiable.
				<i>Per cent.</i>	<i>Per cent.</i>
1885.....	\$192, 912, 234	\$386, 667, 820	\$177, 319, 550	45.86	30.59
1886.....	211, 530, 750	413, 778, 055	188, 379, 397	45.55	30.13
1887.....	233, 093, 659	450, 325, 322	212, 032, 424	47.10	31.02
1888.....	244, 104, 852	468, 143, 774	213, 509, 802	45.63	29.98

It will be seen that while there was an increase of \$17,818,452 in the value of dutiable imported merchandise entered for consumption during the last fiscal year, as compared with the preceding year, the amount of customs revenue derived from these importations was about the same as the revenue derived from similar importations during the fiscal year 1887.

The principal changes in duties collected on articles and classes of articles imported was an increase in the duty collected on manufactures of wool; flax, hemp, jute, and manufactures of; silk, manufactures of; manufactures of iron; and potatoes; and a falling off in the duty collected on imports of sugar, molasses, and confectionery; raw wool; and iron ore and pig iron.

Leading Articles of Imports Entered for Consumption.

The following table shows the values of the leading and all other articles of imported merchandise entered for consumption in the United States, including both entries for immediate consumption and withdrawals from warehouse for consumption, during the years ending June 30, 1887 and 1888:

FREE OF DUTY.

Order.	Articles.	1887.	1888.
		Values.	Values.
		<i>Dollars.</i>	<i>Dollars.</i>
1	Coffee.....	56,380,701 42	60,509,522 29
2	Chemicals, drugs, dyes, and medicines.....	27,025,787 62	25,679,931 59
3	Hides and skins, other than fur-skins.....	24,225,776 21	23,972,616 53
4	Silks, unmanufactured, cocoons, eggs, &c.....	19,640,397 00	19,932,337 00
5	India-rubber and gutta-percha.....	13,762,627 00	16,077,262 00
6	Tea.....	16,373,422 66	13,473,919 33
7	Tin, bars, blocks, or pigs, grain on granulated.....	6,927,710 00	8,758,562 00
8	Fruits, including nuts.....	4,767,628 58	5,774,847 97
9	Paper-stock, crude.....	4,538,719 21	5,462,255 83
10	Ores (emery, gold, and silver).....	3,840,925 00	5,233,647 00
11	Wood, unmanufactured.....	3,550,191 83	4,140,708 72
12	Spices, unground.....	3,315,964 92	3,344,069 06
13	Animals.....	3,136,081 52	3,336,621 75
14	Household effects, &c., of immigrants.....	2,659,700 47	2,989,496 23
15	Eggs.....	1,900,405 39	2,312,476 56
16	Cocoa or cacao, crude, leaves and shells of.....	1,670,008 00	2,252,031 00
17	Hair.....	2,404,423 00	2,129,938 00
18	Oils, fixed or expressed and volatile or essential.....	1,736,239 58	2,029,783 87
19	Furs and fur-skins, undressed.....	2,471,279 60	1,952,305 37
20	Fish.....	1,038,561 82	1,385,514 42
21	Cork-wood or cork-bark, unmanufactured.....	1,239,247 00	1,030,695 00
22	Fertilizers.....	1,773,367 98	1,003,829 00
23	All other free articles.....	28,614,493 34	31,317,481 79
	Total free of duty.....	233,093,659 15	244,104,852 46

DUTIABLE.

The following are the leading articles of imported merchandise entered for consumption on which the customs revenue was collected during the last two fiscal years ending June 30, 1888:

Articles.	1887.		1888.	
	Value.	Duty collected.	Value.	Duty collected.
Sugar, molasses, and confectionery....	\$72,242,279 20	\$58,016,686 34	\$68,973,214 36	\$52,007,979 89
Wool, and manufactures of:				
Wool, raw.....	16,351,369 97	5,899,816 63	14,064,100 10	4,729,486 50
Manufactures of.....	44,235,243 64	29,729,717 50	47,158,048 16	32,213,120 65
Total.....	60,586,613 61	35,629,534 13	61,222,148 26	36,942,607 15
Iron and steel, and manufactures of:				
Iron-ore and pig-iron.....	8,622,254 08	3,667,021 88	6,869,228 18	2,382,886 34
Manufactures of.....	41,996,731 52	17,046,212 01	44,110,841 53	18,391,246 11
Total.....	50,618,985 60	20,713,233 89	50,980,069 71	21,274,132 45

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Articles.	1887.		1888.	
	Value.	Duty collected.	Value.	Duty collected.
Flax, hemp, jute, &c., and manufactures of:				
Raw.....	\$11,880,121 00	\$1,930,340 02	\$16,597,150 00	\$2,388,002 33
Manufactures of.....	21,927,161 55	7,567,641 72	23,015,588 10	7,914,092 99
Total.....	33,807,282 55	9,497,981 74	39,612,738 10	10,302,095 32
Silk, manufactures of.....	31,264,276 58	15,540,300 70	32,942,629 03	16,351,685 48
Cotton, manufactures of.....	29,150,068 83	11,710,719 88	28,706,702 67	11,491,897 37
Fruits, including nuts.....	15,088,073 82	4,210,098 64	15,106,551 08	4,477,535 21
Chemicals, drugs, dyes, and medicines.	13,285,225 75	4,654,165 24	12,814,525 85	4,622,441 94
Jewelry, and precious stones.....	10,981,191 66	1,162,300 19	11,032,310 74	1,182,334 84
Tobacco, and manufactures of.....	10,955,125 03	9,127,758 26	12,314,428 66	9,784,987 35
Leather, and manufactures of.....	10,933,569 77	3,286,862 17	11,671,497 21	3,479,248 89
Liquors—malt, spirituous, and wines:				
Malt liquors.....	1,267,309 25	614,186 73	1,353,889 50	666,666 39
Spirits, distilled.....	1,909,899 96	2,939,923 04	1,972,287 27	2,981,772 22
Wines.....	7,013,737 19	3,848,133 05	7,310,190 09	4,014,805 58
Total.....	10,190,946 40	7,402,242 82	10,636,366 86	7,668,244 19
Wood, and manufactures of.....				
Unmanufactured.....	15,087 39	2,977 26	18,188 39	3,426 39
Manufactures of.....	8,208,416 67	1,500,206 83	9,362,475 22	1,681,572 08
Total.....	8,223,504 06	1,503,184 09	9,380,663 61	1,684,998 47
Glass and glassware.....	7,801,339 78	4,510,312 48	7,721,453 31	4,799,251 52
Fancy articles.....	7,185,998 05	2,949,360 14	7,237,822 46	3,022,742 22
Breadstuffs.....	6,386,560 72	1,075,811 24	8,215,333 07	1,115,811 23
Earthen, stone, and china ware.....	5,708,093 40	3,251,881 22	6,262,387 59	3,568,276 56
Hats, bonnets, and hoods, and materials for.....	4,902,911 07	1,051,609 00	5,748,751 83	1,241,915 45
Animals.....	4,665,066 51	933,013 30	4,661,849 06	932,369 81
Furs, and manufactures of.....	4,545,265 24	926,217 73	4,811,412 44	971,195 86
All other articles.....	52,302,953 02	14,879,150 70	57,990,968 08	11,643,060 87
Total.....	450,325,321 55	212,082,423 90	468,143,773 98	213,509,801 57

FOREIGN CARRYING TRADE.

The following table shows the values of the imports and exports of the United States carried respectively in American vessels and in foreign vessels during each fiscal year from 1856 to 1888, inclusive, with the percentage carried in American vessels:

Year ending June 30—	In cars and other land vehicles.	In American vessels.	In foreign vessels.	Total.	Percentage carried in American vessels.
1856.....		\$482,268,274	\$159,336,576	\$641,604,850	75.2
1857.....		510,331,027	213,519,796	723,850,823	70.5
1858.....		447,191,304	160,066,267	607,257,571	73.7
1859.....		465,741,381	229,816,211	695,557,592	66.9
1860.....		507,247,757	255,040,793	762,288,550	66.5
1861.....		381,516,788	208,478,278	584,995,066	65.2
1862.....		217,695,481	218,015,296	435,710,774	50.0
1863.....		241,872,471	343,056,631	584,928,502	41.4
1864.....		184,061,486	485,793,548	669,855,034	27.5
1865.....		167,402,872	437,010,124	604,412,996	27.7
1866.....		325,711,861	685,226,691	1,010,938,552	32.2
1867.....		297,834,904	581,330,403	879,165,307	33.9
1868.....		297,981,573	550,546,074	848,527,647	35.1
1869.....		289,956,772	586,492,012	876,448,784	33.1
1870.....		352,969,401	638,927,489	991,896,890	35.6
1871.....		353,664,172	755,822,576	1,132,472,258	31.2
1872.....	\$22,985,510	345,331,101	839,346,362	1,212,328,233	28.5
	27,650,770				

Year ending June 30—	In cars and other land vehicles.	In American vessels.	In foreign vessels.	Total.	Percentage carried in American vessels.
1873	\$27,869,978	\$346,306,592	\$966,723,651	\$1,340,890,221	25.8
1874	23,022,540	350,451,994	939,206,106	1,312,680,640	26.7
1875	20,388,235	314,287,792	884,788,517	1,219,434,544	25.8
1876	18,473,154	311,076,171	813,354,987	1,142,904,312	33.1
1877	17,464,810	316,660,281	859,920,536	1,194,045,627	26.5
1878	20,477,364	313,050,906	876,991,129	1,210,519,399	25.9
1879	19,423,685	272,015,692	911,269,232	1,202,708,609	22.6
1880	20,981,393	258,346,577	1,224,265,434	1,503,593,404	17.18
1881	25,452,521	250,586,420	1,269,002,983	1,545,041,974	16.22
1882	34,973,317	227,229,745	1,212,978,769	1,475,181,831	15.40
1883	48,092,892	240,420,500	1,258,506,924	1,547,020,316	15.54
1884	46,714,068	233,699,035	1,127,798,199	1,408,211,302	16.60
1885	45,332,775	194,865,743	1,079,518,566	1,319,717,084	14.76
1886	43,700,350	197,349,503	1,073,911,113	1,314,960,966	15.01
1887	48,951,725	194,356,746	1,165,194,508	1,408,502,979	13.80
1888	54,356,827	190,857,473	1,174,697,321	1,419,911,621	13.44

NOTE 1.—The value of commodities carried in cars and other land vehicles was not separately stated prior to July 1, 1870.

NOTE 2.—The amounts stated prior to 1880 include the value of coin and bullion, those from 1880 to 1888, inclusive, merchandise only.

Thus it will be seen that our foreign commerce, carried in vessels of the United States, measured by its value, has steadily declined from 75 per cent. in 1856 to less than 14 per cent. in 1888. Even of this small percentage only 53 per cent. was carried in steam-vessels bearing our flag.

IMMIGRATION.

The State commissioners heretofore employed under contracts authorized by the immigrant act, have continued during the last fiscal year to conduct the local affairs of immigration at the following ports: Baltimore, Boston, Galveston, Key West, New Orleans, New York, Philadelphia, Portland, Me., and San Francisco. The immigration at none of the other ports was deemed sufficient to justify the employment of a commissioner, and the business has been conducted by the respective collectors of customs at those ports.

The receipts of capitation-tax for the year ending June 30, 1888, were \$291,189.50. The expenditures on account of immigration during the year were \$159,836.10.

The total number of alien passengers coming into the United States, by steam or sail vessel from foreign countries, other than the Dominion of Canada and Mexico, during the year ending June 30, 1888, was 567,510, of which number 20,621 were tourists or aliens not intending to remain in the United States.

The following statement exhibits the number of immigrants examined by the commissioners of immigration at the several ports named, and

the number returned to the countries whence they came, during the year ending June 30, 1888 :

Ports.	No. examined.			No. returned.				
	Male.	Female.	Total.	Convicts.	Lunatics.	Idiots.	Liable to become public charge.	Total.
Baltimore.....	17,777	15,625	33,402	.....	2	.....	36	38
Boston.....	26,260	19,372	45,632	.....	24	.....	71	95
Galveston.....	91	13	104	.....	.....	.....	.....	.....
Key West.....	3,614	1,411	5,025	.....	.....	.....	.....	.....
New Orleans.....	2,782	793	3,575	.....	.....	.....	.....	.....
New York.....	255,401	131,728	387,129	15	46	11	801	873
Philadelphia.....	22,132	14,886	37,018	.....	.....	8	81	89
Portland.....	158	95	253	.....	.....	.....	6	6
San Francisco.....	15,559	1,636	*17,195	.....	1	.....	16	17
Total.....	343,774	186,559	529,333	15	73	19	1,011	1,118

* Includes 12,967 Chinese returning.

The recommendations contained in my last annual report respecting certain amendments to the Immigrant Act, are here repeated as follows:

“That the existing law be so amended that, in addition to the provision prohibiting the landing of aliens liable to become a public charge, idiots, lunatics, and convicts, a fine reasonable in amount should be imposed upon the master of the vessel for every such person brought by him to this country, and that such fine be made a lien upon the vessel.

“Provision should also be made that, where aliens, after having been landed, are found, within a time to be fixed, to be of either of the classes whose landing is prohibited, they should be deported by or at the expense of the master or owner of the vessel bringing them, and, on failure to do so, such master or owner to be subject to fine.”

The examinations of immigrants required by the laws relating to alien contract-labor have been made by the collectors of customs at the several ports, aided by the commissioners of immigration at ports where those officers were stationed. No appropriation having been made to carry into effect the provisions of the act during the fiscal year ending June 30, 1888, its enforcement was necessarily made an incident of the customs service, and, with the limited appropriations provided for that service, the means for a perfect and successful execution of the law were wanting. It is believed, however, that the collectors have been vigilant, and have made every effort within their power to prevent the landing of all persons known to them to be within the prohibition of the statute. But their first duty is the collection of the revenue, and as the force at their command has been barely sufficient for that purpose, they should

not be held responsible for evasions of the law which they were powerless to prevent.

All cases of alleged violations of law reported to the Department were referred to the Department of Justice for prosecution.

At the request of the Department an appropriation has been provided for the present year for the purpose of carrying into effect the provisions of the law. And, in order to render the execution of the law more effective, amendments thereto were passed, October 19, 1888, upon the recommendation of the Treasury Department, by which the Secretary of the Treasury is authorized, in case he shall be satisfied that an immigrant has been allowed to land contrary to law, to cause such immigrant within a period of one year after landing or entry, to be taken into custody and returned to the country whence he came, at the expense of the owner of the importing vessel, or, if he entered from an adjoining country, at the expense of the person previously contracting for the service.

The Secretary of the Treasury is also authorized to pay to an informer who furnishes original information that the law has been violated, such share of the penalties recovered as he may deem reasonable and just, not exceeding 50 per centum, where it appears that the recovery was had in consequence of the information thus furnished.

It is believed that these provisions of the law, with the appropriation to meet the necessary expenses of its proper enforcement, will be sufficient to prevent the landing of persons prohibited by the statute. Under the law as amended, a special force has been employed at the principal ports whose duty is to attend to the enforcement of its provisions.

It will be observed that like provisions are recommended to be inserted by way of amendment to the Immigrant Act, which, if adopted, will render these laws more effective in keeping out undesirable immigrants.

NAVIGATION.

The Bureau of Navigation reports a small increase during the last fiscal year in the tonnage of the country, arising from the building of vessels, chiefly for the coasting trade. The tonnage built during the previous year was 150,450 tons, while that built during the past year was 218,086 tons, comparing favorably, according to the statistics available, with the amount built during that time in Austria, Belgium, Denmark, France, Germany, the Netherlands, Italy, Russia, and Sweden combined. The amounts in either case, however, are small as compared with the tonnage built in the United Kingdom, where, on the

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30th of June, 1888, 377 vessels, of 608,118 tons gross, were under construction. It is useless to expect any material increase in the building of iron and steel steam-vessels in this country for the foreign trade under present conditions. Were all the restrictions of the tariff removed, the business would still be hampered by the higher cost of the completed vessel as compared with the expense of a similar ship built upon the Clyde or at Belfast.

The tonnage of the country amounted at the close of the last fiscal year to the respectable figure of 4,191,915.77 tons, and is likely to increase, for the reason that the decrease of the tonnage in the foreign trade is less than the increase in the tonnage built for the domestic trade, more especially upon the Great Lakes, where the business of shipping grain and ore is growing rapidly.

The burdens imposed upon the coasting trade by Federal legislation have nearly all been removed within the past four years, with the exception of such as may arise from the present tariff. Other disabilities, springing from local legislation in regard to compulsory pilotage and taxation, should be abolished by the States. Coasting vessels of one State are forced to compete with those of others, and to burden the former with local taxation, while the latter are exempt therefrom, is injudicious, so far as the interests of the State are concerned, and unfair to the owners of the property.

INTERNAL REVENUE.

The receipts from the several objects of internal taxation during the last two fiscal years, as reported by the Commissioner of Internal Revenue, are as follows:

Objects of taxation.	Fiscal year ended June 30—	
	1887.	1888.
Distilled spirits.....	\$65,829,321 71	\$69,306,166 41
Manufactured tobacco.....	30,108,067 13	30,662,431 52
Fermented liquors.....	21,922,187 49	23,324,218 48
Oleomargarine.....	723,948 04	864,139 88
Bank circulation.....	4,288 37	4,202 55
Penalties, &c.....	220,204 83	155,547 61
Collections under repealed laws.....	29,283 49	9,768 87
Total.....	118,837,301 06	124,326,475 32

From the above table it appears that the increase in the collections on spirits during the last fiscal year was \$3,476,844.70; on tobacco, \$554,364.39; on fermented liquors, \$1,402,030.99; and on oleomargarine, \$140,191.84. There was a decrease of \$85.82 in the receipts from

bank circulation, and of \$19,514.62 in the collections under repealed laws. There was also a decrease of \$64,657.22 in penalties collected.

It will be observed that there is a slight discrepancy between the figures representing the total receipts for the two years, as shown in the foregoing table, and the amounts covered into the Treasury by warrants. This is explained by the fact that all sums are not deposited during the same fiscal years in which they are collected. The cost of collecting the internal revenue was reduced during this year from 3.4, the cost for the year 1887, to less than 3.2.

In the enforcement of the law for the collection of the tax on distilled spirits in some of the sparsely-settled portions of the country, and for the suppression of illicit distillation, the officers of internal revenue have suffered loss from the destruction, by persons operating unregistered stills and their lawless comrades, of their vehicles, and the killing or maiming of their horses, used while traveling on official duty.

Under existing laws there is no authority to reimburse the officer for the loss or damage sustained from such causes. Section 3171 of the Revised Statutes confers jurisdiction in such cases upon the United States court in a suit for damages; but this is of little or no benefit to the injured person, for the reason that it is usually impossible to obtain evidence to sustain an action against the guilty parties. Or, if they are discovered and convicted, they are generally so irresponsible, pecuniarily, that judgments recovered are entirely worthless.

Sections 3482 and 3483 of the Revised Statutes provide for the reimbursement of the officer for property lost while in the military service. An enactment somewhat similar to the provisions of those sections would not only be just to the civil officers whose duties expose them to loss and damage in property, but would encourage them in the more faithful performance of an arduous and dangerous duty.

The Commissioner in his report reiterates his recommendation in previous reports, that the law be so amended as to authorize the distillation of brandy from all kinds of fruits, under the exemptions now accorded to distillers of brandy from apples, peaches, or grapes exclusively, and to provide for the storage of all kinds of fruit brandy in special bonded warehouses.

He also expresses the opinion, in reference to the proposition to remove the tax from brandy distilled from fruit, that the additional volume of such spirits which might reasonably be expected to be produced under the inducement afforded by competition with grain and molasses spirits, taxed at 90 cents a gallon, would materially affect the

smaller producers of the latter spirits, and, by inducing illicit distillation, would present increased difficulties in the enforcement of the law.

With a view to determining the practicability of methylating spirits, as a protection against fraud in the use of alcohol in the arts, free of tax, the Commissioner caused attempts to be made with the chemical apparatus in his office to demethylate certain spirits which had been methylated by the use of wood naphtha, as in Great Britain. The detailed report of the officer who conducted the experiments, and the report received from the inland-revenue officer in Canada, both published in the Commissioner's report, indicate that it is not safe to rely upon methylation to prevent frauds in the use of alcohol withdrawn from bonded warehouses, free of tax, for use in the arts.

The Commissioner also again calls attention to the great disparity between the special taxes and the tax on the article itself in the oleomargarine law, and refers to his recommendation in the matter in previous reports.

In order to supply the Congress with means for a more intelligent consideration of the subject, he furnishes copies of the most important of the European laws relating to oleomargarine. He also furnishes a list of the State laws relating to the adulteration of food and drugs, together with a very full list of scientific works of interest to analytical chemists and other officers charged with the enforcement of the recent act of Congress to prevent the manufacture and sale of adulterated food and drugs in the District of Columbia, this act having provided that the analysis of food and drugs shall be performed under the control of the Commissioner of Internal Revenue.

I renew my recommendation to amalgamate the internal revenue and customs systems, thereby reducing the number of officers and the expense of collecting the entire revenues.

A NON-PARTISAN CIVIL SERVICE.

Almost all of the subordinate service of this Department is now appointed under the civil service system of rules. But also five important branches of the Treasury Department are in a large measure removed from political influences, and yet are not under what is technically known as the civil service system. They are the Coast and Geodetic Survey, Life-Saving Service, the Revenue-Marine, the Marine-Hospital Service, and the Light-House Service. Much has been gained in this regard in all of these branches, particularly the latter, during the past three years, and if their administration continues to be conducted in the present spirit it will be of benefit to the country. If the Customs and Internal

Revenue Services were amalgamated into one service and then made strictly non-partisan like the Revenue-Marine, it could be freed from its local character and made a general service, so that a peculiarly efficient collector, appraiser, or other officer, could be sent to a port where his services were especially needed; and the location of these officers might be changed from time to time, thus providing an efficient check upon each other. Such a system, if adopted, would in my judgment promote efficiency and economy. It has been tried to a small extent during the past year with very good results.

REVENUE-MARINE SERVICE.

The arduous and steady work of the revenue cutters has been faithfully and successfully conducted by the officers of this service during the past year, and the only drawback to a large increase in the record of duty performed has been the disabled condition of some of the vessels which require replacement and more extensive repairs than the funds now available will allow.

The following is the record of regular duty for the year ended June 30, 1888:

Aggregate number of miles cruised by vessels	303, 311
Number of merchant-vessels boarded and examined	25, 552
Number of merchant-vessels found violating law in some particular and seized or reported to proper authorities.....	1, 026
Fines and penalties incurred by vessels so seized or reported	\$311, 844. 00
Number of vessels in distress assisted	526
Value of vessels and their cargoes imperilled by the sea to which assistance was rendered.....	\$7, 328, 793. 00
Number of persons on board vessels assisted	4, 041

Sixty persons were picked out of the water and saved from drowning.

The steamers "Rush" and "Bear" cruised during the summer in the vicinity of the Pribylov Islands without encountering any vessels in that part of Behring Sea engaged in the unlawful killing of seals. In their visits to other parts of the Territory of Alaska, the proper maintenance of the customs regulations of the United States was investigated and enforced.

Substantial aid was given by these vessels, at the various points at which they touched, to shipwrecked seamen, destitute miners and explorers, and to the natives of the Territory; medical attendance being frequently afforded, which could be obtained from no other source.

Captain Shepard brought down to San Francisco, in the "Rush," thirty persons whose removal from the exposed situations in which they were placed was a matter of necessity or humanity.

The "Bear," under the command of Captain Healy, went as far north as Point Barrow, and at that place took on board one hundred and sixty

persons, being the officers and crews of the whaling-barks "Fleetwing," "Mary and Susan," and "Young Phoenix," and the schooners "Jane Gray," and "Iho," that had been wrecked in a violent gale. Some of these unfortunate seamen were transferred to other vessels of the whaling fleet, but one hundred and eight were conveyed by the "Bear" to San Francisco.

The great danger attending whaling in the Arctic, on the west coast of this country, should lead the United States to render all the assistance in its power to shipwrecked mariners in those regions.

Much assistance could be afforded by a staunch revenue steamer cruising along the coast each year during the whaling season. This duty, as well as any emergent service cannot be met by the "Bear" in her present condition, and a provision of \$25,000 to strengthen and repair this vessel is recommended.

Material assistance has been given, as customary, by the officers and vessels of this service, to the Life Saving Service. The distance cruised while performing this duty aggregated 13,045 miles.

The expenditures of the Revenue-Cutter Service for the year 1888 were about \$912,000.

LIFE-SAVING SERVICE.

The number of life-saving stations in commission at the close of the year was 222.

With the extension of the Service the number of disasters falling within its scope has correspondingly increased. The success of its operations, however, has in nowise abated. The Service has continued to improve its methods and appliances, and this year offers a record excelling any heretofore presented. More lives and property were involved in disasters than in any former year, while the loss of both is in proportion less.

There were during the year 411 disasters to documented vessels. On board these vessels there were 3,653 persons, of whom 3,641 were saved, and 12 lost. The number of shipwrecked persons succored at the stations was 743, and they received 1,898 days relief in the aggregate. The value of property involved is estimated at \$9,555,285; of this \$7,776,405 was saved, and \$1,778,880 lost. The number of vessels totally lost was 71. In addition to the foregoing there were 133 disasters to smaller craft, such as sail-boats, row-boats, &c., involving the lives of 297 persons, of whom 292 were saved, and 5 lost. The property involved in these instances is estimated at \$197,935, of which \$190,255 were saved, and \$7,680 lost.

The aggregate is as follows:

Total number of disasters.....	544
Total value of property involved.....	\$9,753,220
Total value of property saved.....	\$7,966,660
Total value of property lost.....	\$1,786,560
Total number of persons involved.....	3,950
Total number of persons lost.....	17
Total number of shipwrecked persons succored at stations.....	743
Total number of days succor afforded.....	1,898
Number of vessels totally lost.....	71

Thirty-seven persons not included in the above were rescued, who had fallen from wharves, piers, &c., and would probably have been lost but for the help of the life-saving crews.

The assistance rendered in saving vessels and cargoes has been greater than ever before, 492 vessels having been worked off when stranded, repaired when damaged, piloted out of dangerous places and similarly aided by the station crews. There were also 229 instances, in which vessels were warned off by the signals of the patrolmen when in danger of stranding.

The cost of the maintenance of the Service during the year was \$928,213.03.

Four new stations were established and put in operation during the year: one at Cape Elizabeth, Maine; one at Jerry's Point, New Hampshire; one at Cape Lookout, North Carolina; and one at Velasco, Texas. Contracts have also been entered into for the construction of stations at Point Allerton, Massachusetts; Metompkin Inlet, Virginia; Oak Island, North Carolina; Fort Point, near Galveston, Texas; and Michigan City, Indiana. Several of these are now building and all will probably be completed within the current fiscal year.

Eight of the older stations have been rebuilt since the last report—at Narragansett Pier, Point Judith, and New Shoreham, Rhode Island; Napeague and Far Rockaway, Long Island; and at Bond's, Sea Isle City, and Hereford Inlet, New Jersey. The stations at Great Egg Harbor, New Jersey, and at Sheboygan, Wisconsin, are also being rebuilt. Twelve stations upon different portions of the coast have received extensive repairs and alterations.

The telephone service heretofore established between a number of the stations, having proved of great benefit, has been extended during the year, so that now a large portion of the New Jersey, Delaware, Virginia, and North Carolina coasts are provided with this advantage.

Preliminary surveys and estimates have also been made with a view of establishing it upon Long Island.

MARINE-HOSPITAL SERVICE.

The Supervising Surgeon-General of the Marine-Hospital Service reports that during the year just passed there have been treated

43,203 patients, which is the greatest number of patients furnished relief in any year since the organization of the Service.

The receipts from all sources were \$496,441.69, and the expenditures were \$528,844.66, which amount was paid from the unexpended balance to the credit of this appropriation in the Treasury.

Better facilities for laboratory work and more room for storage purposes have recently been secured by the removal of the Bureau from 1419-1421 G street, N. W., to 1306-1308 F street, N. W., the Department having leased the latter-named premises. The lease began July 1, 1888, but, owing to the necessity of making repairs and alterations in the building, the store-room 1314 F street was occupied temporarily as a store-room and laboratory. The new location of the Bureau is a marked improvement over the old, but the necessity still remains for a building specially designed for the uses of the several divisions.

The Surgeon-General also recommends that a special laboratory for bacteriological work be established at this Capital.

A full statement of the sanitary work of the Bureau is made in his report. The passage of the law providing for the maritime quarantine stations is a great advance on previous legislation, and will greatly improve the sanitary defenses of the country. A circular has recently been issued by the Bureau concerning the treatment of foul ships, which it is believed will, in the course of time, make a clean ocean-going fleet, as the extraordinary disinfection required in case of the second appearance of a vessel at one of our ports in a foul and unsanitary condition is, in effect, a penalty upon her. The history of the calamitous epidemic of yellow fever in Florida is included in his report, and it gives me pleasure to state that the officers of the Marine-Hospital Service have performed the delicate duties intrusted to them with courage, skill, and enthusiasm. The depopulation of Jacksonville was mainly effected by means of the establishment of a refuge camp, the Surgeon-General proceeding to Florida for that purpose. It is believed that the new legislature of Florida will pass a law creating a State board of health, which will obviate many of the difficulties contended with during the management of this epidemic, as it has been difficult to cooperate with so many boards of health, each having different regulations, scattered as they were throughout the State. For the prevention of the spread of the disease from one State to another, fumigation and inspection stations were established by regulations of August 28, which have required little modification to the present time. It is my opinion that interstate commerce should be so regulated as to strip railroads and other common-carriers of their power to convey disease from one State to another, and that the regu-

lations to be framed in accordance with such law should be enforced by national authority. I transmitted a draft of a bill to the chairman of the Senate Committee on Epidemic Diseases, which was introduced (Senate 3467), but as yet no action has been had upon it. The passage of the bill seems to me a public necessity.

The Surgeon-General recommends the establishment of hospital buildings at New York and Philadelphia, and that an additional medical officer be detailed for his office.

STEAMBOAT INSPECTION SERVICE.

The *personnel* of the Service on the 30th of June, 1888, was composed of 148 officers, clerks, and messengers, as follows :

One Supervising Inspector-General, ten supervising inspectors, thirty-eight inspectors of hulls, ten assistant inspectors of hulls, thirty-eight inspectors of boilers, eleven assistant inspectors of boilers, one assistant inspector for the examination of life-preservers, ten special inspectors of foreign steam vessels ; one chief clerk, three clerks, and one messenger to the Supervising Inspector-General ; one clerk to the supervising inspector at New York, twenty-two clerks to local boards of inspectors, one clerk to the special inspectors at New York.

Additions have been made to the *personnel* of the service during the year, as follows : An assistant inspector of boilers appointed for the district of Boston, Mass., and a clerk appointed to the local board of inspectors at Pittsburgh, Pa.

There was discontinued during the year the office of assistant inspector at Pittsburgh, Pa.

The office of Supervising Inspector-General, supervising and local inspectors of steam-vessels, &c., are organized under the act of Congress approved February 28, 1871, now Title 52, Revised Statutes.

The special inspectors of foreign steam-vessels are organized under the amendment to section 4400, Title 52, Revised Statutes, approved August 7, 1882.

STATISTICS OF THE SERVICE FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

Table giving the statistics for the different divisions of the country.

Divisions.	Steamers inspected.	Net tonnage.	Officers licensed.
Pacific coast.....	488	127,029.11	2,273
Atlantic coast.....	2,880	478,834.14	12,081
Western rivers.....	1,043	183,524.56	6,250
Northern lakes.....	1,576	380,498.49	6,502
Gulf coast.....	438	67,148.32	2,435
Total.....	6,425	1,285,134.62	29,541

L REPORT OF THE SECRETARY OF THE TREASURY.

RECAPITULATION.

Total number of vessels inspected.....	6,425
Total tonnage of vessels inspected.....	1,235 134.62
Total number of officers licensed.....	29,541
Increase in number of vessels inspected over preceding years.....	305
Increase in tonnage of vessels inspected from preceding year.....	74,858.35
Increase in number of officers licensed over preceding year.....	1,553

Expenditures.

Salaries Supervising Inspector-General, supervising, local, and assistant inspectors, and clerks, paid from funds in the Treasury not otherwise appropriated, acts July 19, 1886, and April 4, 1888 (appointments authorized by sections 4402, 4404, and 4414, Revised Statutes).....	\$218,563 30
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Contingent Expenses.

Traveling and miscellaneous expenses.....	\$33,267 75
Clerk, messenger, and room rent for board meeting.....	222 00
Stationery for supervising and local inspectors.....	859 17
Engraving, printing and binding licenses.....	1,861 80
New instruments.....	118 20
Reconstructing three testing machines.....	805 99
Expense of stenographer, investigation held at New York..	800 08
Marshal and witness fees.....	658 30
	<hr/>
	\$38,593 29
Total expenditures for year.....	257,156 59

While the above statement shows an increase of \$1,850.16 over the expenses of the preceding year, the total of such expenses is \$1,522.07 less than the average annual expenses of the service during the 17 years existence of the present steamboat laws, and \$7,990.63 less than the average of the first 5 years the laws were in operation, *namely*, 1871 to 1875 inclusive, when the average number of steamers inspected was but 3,804, as against 6,425 steamers inspected during the fiscal year embraced in this report.

As under the acts of Congress, approved June 19, 1886, and April 4, 1888, the expenses of the steamboat inspection service are to be paid from the indefinite appropriation of the surplus revenues in the Treasury, instead of from the permanent appropriation of funds collected from fees for inspection of steam-vessels and licensing officers of such vessels, as provided in section 3689, Revised Statutes, it is recommended that Congress enact a law to cover the unexpended balance of such fund \$218,913.17 into the general treasury, so that the accounts of the steamboat inspection service in regard to it may be closed.

CASUALTIES.

Total number of accidents during the year resulting in loss of life.

Cause.	Number.
Fire.....	5
Collisions.....	12
Breaking of steam-pipes and mud-drums.....	7
Explosions.....	7
Snags, wrecks, and sinking.....	7
Total.....	36

Total number of lives lost by accident from various causes during the fiscal year ended June 30, 1888.

Cause.	Lives lost.
Fire.....	15
Explosions or accidental escape of steam.....	54
Collisions.....	13
Snags, wrecks, and sinking.....	54
Accidental drowning.....	57
Miscellaneous.....	9
Total.....	202
Number of lives lost in 1887.....	220
Number of lives lost in 1888.....	202
Decrease in 1888.....	18

Of the number of lives lost, as above reported, 85 were passengers and 117 were officers or persons employed on the steamers.

The loss of life during the past fiscal year, besides being less than in the year previous, is less than the average annual loss for the decade terminated by the year, the average being 213, while the current year's loss is but 202. The annual average loss of life for the past 4 years has been but 184.

The following comparative statement of the work of the Steamboat Inspection Service for the last 30 years, divided into decades, giving the average of each, shows a gratifying progress in the efficiency of the officers of the Service, in carrying into effect the acts of Congress to prevent the loss of life on vessels propelled in whole or in part by steam :

Term—Decade.	Average annual number steamers.	Average annual loss of life.	Number of steamers per each life lost.	Average number passengers carried.
1859-1868.....	1,687	721	2.34	100,000,000
1869-1878.....	3,645	365	9.98	300,000,000
1879-1888.....	5,344	213	25.008	500,000,000

LII REPORT OF THE SECRETARY OF THE TREASURY.

Inspection of foreign passenger steam-vessels under the act of Congress approved August 7, 1882.

Annual inspection—	
At New York.....	132
At Boston.....	14
At Philadelphia (including 7 inspections on the lakes).....	17
At Baltimore (including 49 inspections on the lakes).....	66
At New Orleans.....	10
At San Francisco.....	13
Total.....	252
Intermediate inspections.....	1,964

The expenses of the foreign service have been :

Salaries.....	\$21,500 00
Traveling and miscellaneous expenses.....	790 23
Total.....	22,290 23
The expenses of the previous year were.....	22,967 09
Decrease for current year.....	\$676 86

LIGHT-HOUSE SERVICE.

The Light-House Board reports the changes in the aids to navigation as shown in the following table :

	June 30, 1887.	June 30, 1888.	Increase.	Decrease.
Light-houses, light-ships, and stake-lights, including those on the rivers.....	2,030	2,226	196	
New lights of all kinds established during the year.....	75	204	129	
Lights discontinued during the year.....	38	8		30
Unlighted beacons.....	361	396	25	
Steam and hot-air fog-signals.....	77	80	3	
Fog bells.....	140	152	12	
Whistling-buoys in position.....	44	47	3	
Bell buoys in position.....	51	60	9	
Lighted buoys in position.....	4	4		
Other buoys in position.....	3,791	3,971	180	

The Light-House Board states that the Pacific Coast is insufficiently lighted, and suggests that considering its present and increasing commerce, it should be supplied with every aid to navigation which can be consistently given.

The Board also calls attention to the great need of a light-house on the outer shoal off Cape Hatteras, which it styles one of the most dreaded dangers on the American coast. It gives a copy of each of the papers before it in reference to this subject in an appendix to its Annual Report. This matter is commended to the early attention of the Congress.

It also recommends additional legislation relative to the lighting of bridges over navigable streams. It points to the fact that while the

Board is required to issue regulations for lighting such bridges, that no penalty is prescribed in case of non-compliance with its regulations. It instances the case of the bridge between Brooklyn and New York City, in which the Department of Justice decided that it was not practicable to bring an action against the trustees of the bridge for failure to comply with the regulations, on the ground that the law prescribed no penalty for non-compliance with its provisions. It would seem that the Board should be relieved from the responsibility of regulating the lighting of such bridges, or that such change should be made in the law as would provide for its enforcement.

In this connection attention is called to the necessity for taking some legislative action to regulate private electric lights, on piers and other structures at the waters' edge, which dazzle the eyes of pilots, and endanger shipping in those waters.

The Board continues to call attention to the necessity for the prohibition of private lights and private buoys in United States waters, and for some provision by which it shall be enabled to establish temporarily, and pending the action of the Congress, such inexpensive lights as unforeseen emergencies shall make necessary. The Board is now held responsible by public opinion for the proper care of lights over which it has no control, and complaint has been made of the failure of private lights, which mariners naturally suppose are maintained by the Government.

The Board suffers from a lack of adequate facilities for inspecting, maintaining, and repairing the 968 lights on our coasts. The small steam-tenders provided for these purposes are becoming worn out from long and hard usage, and are not being replaced as rapidly as they are needed. Two such tenders have become utterly useless and are beyond economical repair. It is recommended, therefore, that the Board's request that appropriations be made to replace the "Putnam" and the "Warrington" receive prompt and favorable consideration.

COAST AND GEODETIC SURVEY.

During the past fiscal year, every branch of the work made active progress to the full extent of the means afforded by the appropriations.

Surveys involving triangulation and topography, astronomical and magnetic determinations and observations for the value of gravity, were carried on within the limits or upon the coasts of twenty-one States, three Territories, and in the District of Columbia. Hydrographic surveys, including observations of tides and currents, off-shore and inshore soundings, observations of ice movement, and researches in physical

hydrography relating to harbors and bars, were prosecuted in the waters or off the coasts of fifteen States and two Territories.

The necessity for connecting the extended series of triangulations of the Survey with other works of similar character, carried on by independent organizations and methods, was not lost sight of. Upon the northeastern coast of Maine the connection of the Island of Grand Manan with the primary triangulation, and the advance towards completion of the triangulation of the St. Croix River, will ultimately join the Coast and Geodetic Survey with the surveys of the Dominion of Canada. In Wisconsin, the Geodetic operations in progress have effected another junction with the work of the U. S. Lake Survey, one having been previously made by the triangulation crossing the State of New York. In Indiana and Illinois, the transcontinental triangulation advancing eastward near the thirty-ninth parallel has been connected with the second and third principal meridians of the General Land Office. The accurate determinations of geographical positions made in the progress of the work, according to the most approved methods of modern geodesy, whether on the coast or in the interior, continue to be freely communicated to the Geological Survey, and serve to check the approximate positions obtained in the course of its preliminary triangulations.

Among the more important field operations of the year may be mentioned the combined observations of precise leveling and direction and velocity of currents for ascertaining the successive tidal levels in New York Harbor, and the relation of the under-run of the Hudson River to New York Bar; the continuation of the study of ice formation and movement in Delaware River and Bay; the prosecution of the explorations of the Gulf Stream; the advance towards completion of the triangulation needed to extend the oblique arc of the meridian from Calais, Me., to Mobile, Ala., and to unite the triangulations of the Atlantic and Gulf Coasts; the extension of the line of transcontinental leveling from the Mississippi River to Little Rock, Ark.; shore-line re-surveys of important harbors on the Pacific Coast; determinations of gravity at San Francisco, Mount Hamilton, Cal., and Washington D. C., in connection with similar determinations made on the Hawaiian Islands, and progress made in the surveys of harbors and channels in Southeastern Alaska.

The special triangulation asked for by the Commissioners of the Topographical Survey of the State of Massachusetts was continued; geodetic operations, in coöperation with State geological or topographical surveys, were carried on in the States of Pennsylvania, New Jersey,

Tennessee, Indiana, Wisconsin, Arkansas, and Minnesota; additional determinations of geographical positions were made by the longitude parties on the Pacific slope.

By direction of the Secretary of the Treasury, and on the request of the Attorney-General of the United States, for the use of the Government in the Potomac-Flats litigation, and for the sake of preserving the record of the early maps, already seriously injured by time, the Survey prepared and published an edition, in *fac simile*, of the original "L'Enfant Plan" of the City of Washington (1791), and a reproduction of the "L'Enfant Plan," with the obliterated lines and faded colors restored; an edition of the "Dermott Map" of Washington (1798), and an edition of the "King Plats" of Washington (1803).

By direction of the Secretary of the Treasury, and on the request of the Secretary of State, a special examination and survey was made of the boundary-line between the United States and Canada, in the vicinity of Burnt Island, Lake Huron.

In coöperation with the District Commissioners unusually rapid progress was made in the detailed topographical survey of the District of Columbia.

By direction of the Secretary of the Treasury, and on the request and at the expense of the Hawaiian Government, observations for the determination of latitude and gravity were made on the Hawaiian Islands by an officer of the Survey who was granted leave without pay for that purpose.

Measurements were made upon British admiralty charts of the waters involved in the recent fisheries negotiation with the Government of Great Britain, and memoranda and a large display-map relating to the same were supplied for reference during the discussion of the Fisheries Treaty by the Senate.

In the office special attention was given to the prompt publication of results of immediate value to the interests of commerce and navigation. Discoveries and developments made in the progress of the hydrographic operations were published in the form of Notices to Mariners. Fifteen of these notices were issued during the year, and 35,500 copies were printed for distribution. Corrections made to charts are published in monthly editions of these notices; also lists of new charts and new editions.

Tide Tables, predicting for 1889 the times and heights of high and low water at all of the principal ports on the Atlantic and Pacific coasts, were published; also a new Catalogue of Charts and a new volume of the Atlantic Local Coast Pilot, covering the coast from Tybee Roads to

Jupiter Inlet. A fourth edition of the Pacific Coast Pilot was prepared for the press.

There were published 35 new charts, 12 of which were from engraved plates and 23 from photolithographs. Ten new editions of charts were published from engraved plates, and 15 new editions (including reprints) from photolithographs. Thirteen index maps to the charts of the Survey were engraved on stone; an edition of these maps forms part of the new Chart Catalogue.

The whole number of charts printed during the year was 42,312, an increase of nearly 5,000 over that of the year preceding. Of this number 30,784 were from engraved plates and 11,528 from photolithographs. Distribution was made of 41,327 copies of charts, 8,235 of which were for the use of the Executive Departments, 2,483 for Congress, and 25,278 for sale agents.

Of the annual reports for various years 1,152 copies were distributed.

Under the designation of Bulletins, the publication was begun of a series of papers, intended to appear from time to time, as material for them accumulates, and to give early announcement of work accomplished or information of importance obtained. Two of these Bulletins have been published, and three more are ready for the printer.

A desire for the utmost efficiency in the work of the Survey, and for its economical administration, has led during the past few years to a careful preparation of itemized estimates upon a basis adjusted to meet the demands for its extension and development which come from various localities throughout the country. These estimates, when approved by the Department, should, it is urged, receive also the sanction of Congress.

ENGRAVING AND PRINTING.

The work turned out by the Bureau of Engraving and Printing during the last fiscal year exceeded the production of any previous year in its history. There were printed and delivered to the various offices by which they are used, 38,040,984 sheets of securities, an increase of 5,388,777 over the production of 1887, and exceeding the output of any former year by 4,710,238 sheets. A comparison of the results for the three years ending June 30, 1888, with those for the three preceding fiscal years, shows an increase in production of 5,594,336 sheets of securities, and a decrease in expense of \$540,802.18. Of the appropriations made for the support of the Bureau for the last four years, balances amounting to \$270,840.84 have been returned to the Treasury unused.

There were printed during the last year 8,147,000 sheets of silver certificates of the series of 1886. Of this amount \$14,308,000 consisted of one-dollar certificates, and \$10,552,000 of two-dollar certificates. To October 31, 1888, there had been delivered to the Treasurer of the United States \$30,652,000 in one-dollar certificates, and \$20,304,000 in two-dollar certificates.

The great increase in the work of the Bureau during the last two years has made it necessary to increase the number of plate printing-presses operated by steam-power. The new presses have been used to print the green backs of the silver certificates and United States notes and certain varieties of internal-revenue stamps. Their use has resulted in a great economy of expense and room, and the quality of the securities printed by them has been satisfactory to the officers of the Department, by whom they are used, and no complaint has been heard from the general public.

By the executive order of June 29, 1888, all of the places in the Bureau of Engraving and Printing, except the watchmen and the lowest grade of laborers, were brought within the classified civil service, to be filled only by selection from candidates standing highest in the civil service examinations, and certified for employment by the Civil Service Commission. This change in the method of selection for employment caused at once an almost complete cessation of the importunity for place, and it is not doubted that it will result in an improvement in the qualifications of the persons entering this important branch of the public service.

PUBLIC BUILDINGS.

During the year work was commenced on nineteen new buildings, and upon three buildings where extensive repairs were specially appropriated for. Of the new buildings commenced, seven were provided for by legislation of the session of the Congress just closed, and, but for the fact that many of the appropriations have only lately become available, a greater number of buildings would have been under way.

In addition to legislation extending the limits of cost of buildings already under construction, rendering necessary the preparation of new drawings, &c., Congress directed the erection and extensive repairs of forty-one buildings.

An agent of this Department is now visiting the various points to select the most suitable sites, thus providing for the commencement of operations in the Spring.

Work has been so actively prosecuted, and such satisfactory terms secured, that of the seventy-five buildings under construction during

the past year, nineteen have been completed, with every indication that, before the close of the calendar year, this number will be increased to twenty-three, and, under the terms of existing contracts, fourteen more will be completed before the close of the current fiscal year, making in all thirty-seven buildings that will be completed before June 30, 1889.

In addition to the work of construction and special repairs, this Department has under its control nearly two hundred and fifty buildings completed and occupied, to be cared for from the annual appropriation for "Repairs and Preservation," "Vaults, Safes, and Locks," and "Repairs to Heating Apparatus," involving a total expenditure of \$3,914,248.25, which is fully accounted for in the report of the Supervising Architect of this Department, as follows :

The total expenditures during the year for sites, construction of new buildings and repairs specially appropriated for	\$3, 414, 057. 63
Repairs and preservation of completed buildings.....	206, 190. 16
Heating apparatus, buildings under construction.....	140, 861. 74
Heating apparatus, repairs in completed buildings	103, 077. 42
Vaults, safes and locks, completed buildings.....	47, 937. 43
Plans, &c	2, 123. 87

In nearly all cases, where the appropriation has permitted such action, the Department has included the entire work of the erection and completion of the building under one contract, and has by this method simplified the records and accounts, secured a more rapid prosecution of the work, and removed the plea so often made that the work of one contractor was delayed by the slow progress made by another.

The most active competition in bidding has been secured by a greater publicity given to the advertisements, and in enlisting the co-operation of the building exchanges throughout the country. The work on all the buildings now under construction has been adapted to the limits of cost placed by Congress, and unless some incident, now unforeseen, arises, no request will be made for deficiency appropriations for the prosecution of work.

HALL OF RECORDS.

I again call attention to the necessity for the construction of a fire-proof building suitable for the storage of the files and records of the several Departments.

Year by year valuable papers and records are crowded into unsafe and almost inaccessible places, and serious damage and loss must ultimately follow.

I earnestly urge the matter upon the attention of the Congress.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1888 were \$4,278,113.48. The revenues deposited in the Treasury on this account for the same period were \$2,650,350.31.

During the fiscal year 1888 there has been issued in payment for judgments of the Court of Claims \$53,400 of the 3.65 per cent. bonds. There has been retired through the operations of the sinking-fund, \$353,000 of the bonded indebtedness of the District, making a net reduction of \$299,600, and reducing the amount annually required for interest \$18,753.50. The issue of the 3.65 per cent. bonds is limited by law to \$15,000,000. The total issue to the close of the fiscal year 1888, was \$14,636,750.

Since the duties of the commissioners of the sinking fund of the District of Columbia were devolved on the Treasurer of the United States by the act of Congress of June 11, 1878 (20 Stat., 106), the bonded debt of the District has been increased \$893,500, by the issue of 3.65 per cent. bonds in exchange for certificates of the board of audit and in payment for judgments of the Court of Claims. Also, by the issue of \$1,092,300 Twenty-year 5 per cent. funding bonds to replace maturing indebtedness. There has been retired during the same period \$3,511,000 of the bonded debt, making a net reduction of \$1,525,200, reducing the annual interest charge \$109,516.72.

The amount realized from the sale of bonds in which the 10 per cent. retained from contractors with the District of Columbia was invested, as required by the act of June 11, 1878, exceeds the sum necessary to pay the amounts originally withheld. The net surplus at the close of the fiscal year 1888 was \$25,966.42, and has been deposited in the Treasury as a miscellaneous receipt to the credit of the United States and District of Columbia in equal parts, as required by the act of February 25, 1885.

Detailed information in regard to the affairs of the District of Columbia will be found in the reports to be submitted by the District commissioners, and by the Treasurer of the United States as ex-officio commissioner of the sinking-fund of the District.

REPORTS OF HEADS OF OFFICES, &C.

The several reports of the heads of offices and bureaus are herewith transmitted. An inspection of these reports will show that the business of the Government has been kept well in hand, that the arrears which the present officers found have been cleared away in most of their bureaus, and that important reforms have been made in the interest of economy and efficiency. These officers are entitled to re-

spect and honorable mention for the zeal and faithfulness with which they have served the public. I wish also to express my high appreciation of the ability and fidelity shown by the great bulk of the officers, clerks, and employés of the Department, both those who have been long in the service and those who have been appointed under this administration. With few exceptions, all have worked harmoniously together to promote the public weal.

CHARLES S. FAIRCHILD,
Secretary of the Treasury.

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

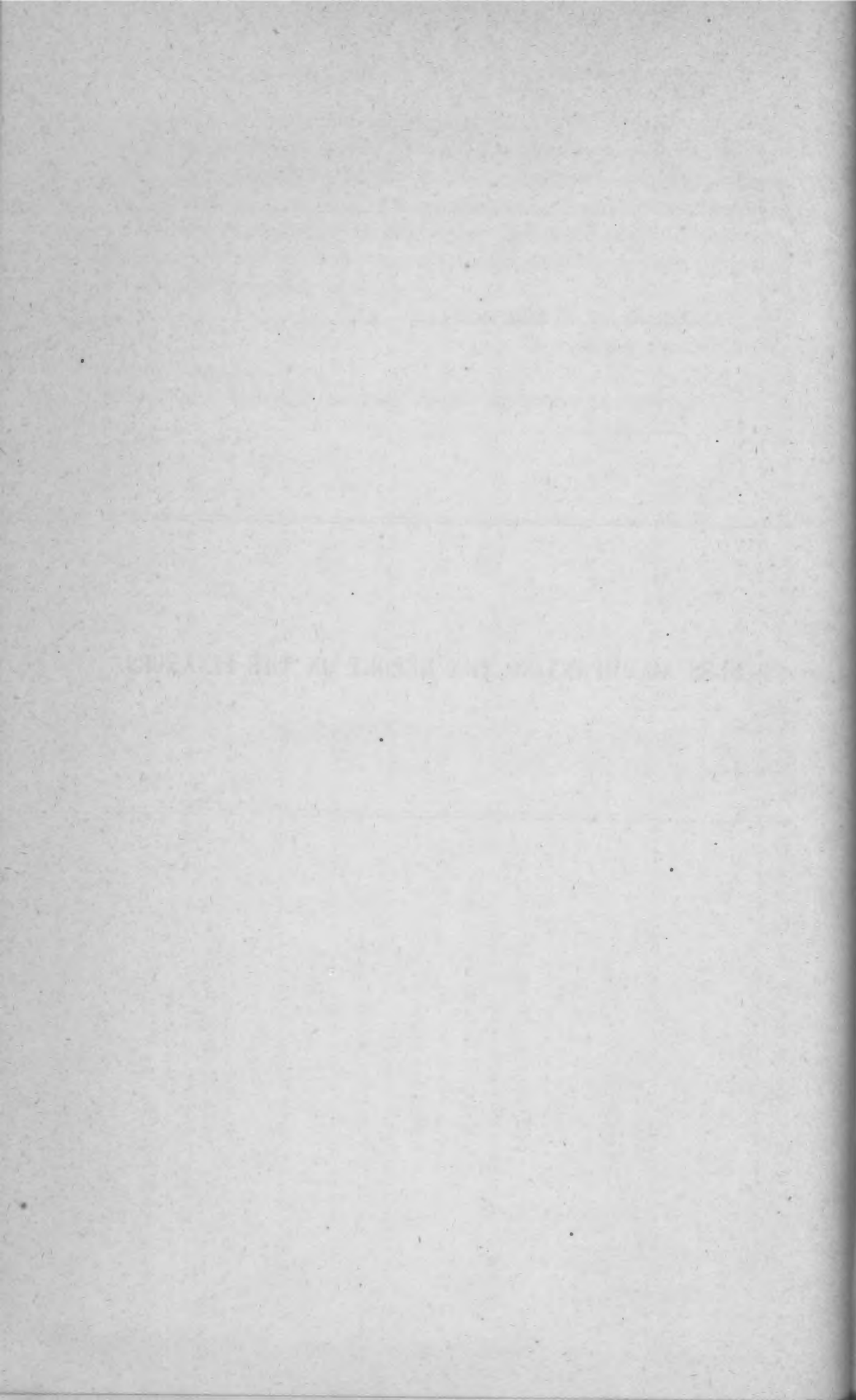


TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1888.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	-----	On demand ...	5 and 6 per cent.	-----	Indefinite....	-----	\$151,920.26
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par.....	\$51,000,000.00	\$47,002,900.00	(†)
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39).....	1 year.....	1 year from date.	$\frac{1}{10}$ of 1 to 5½ per cent.	Par.....	10,000,000.00	7,687,800.00	(†)
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94).....	5 years.....	5 years from date.	5 per cent....	Par.....	320,000.00	303,573.92	(†)
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	1 and 2 years	1 and 2 years from date.	5½ and 6 per cent.	Par.....	23,000,000.00	*26,122,100.00	(†)
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257).....	1 year.....	1 year from date.	3 to 6 per cent.	Par.....	Indefinite....	52,778,900.00	(†)
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125).....	Indefinite ..	At the pleasure of the Government.	6 per cent....	Par.....	Indefinite....	233,075.00	(†)
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	20 years.....	January 1, 1868	6 per cent....	$1\frac{1}{2}$ to 2 per cent. prem' m.	23,000,000.00	†28,230,350.00	1,250.00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447).....	14 years.....	January 1, 1865	5 per cent....	Par.....	10,000,000.00	5,000,000.00	20,000.00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365).....	15 years.....	January 1, 1874	5 per cent....	Average prem' m of 3.58%	20,000,000.00	20,000,000.00	2,000.00

* Including reissues.

† Included in "old debt."

‡ Including conversion of Treasury notes.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79).....	10 years	Jan. 1, 1871	5 per cent...	Par to 1 $\frac{1}{2}$ per ct. pr'm.	\$21,000,000.00	\$7,022,000.00	\$10,000.00
LOAN OF FEBRUARY, 1861 (1881s).							
Act of February 8, 1861 (12 Statutes, 129).....	10 or 20 years	Dec. 31, 1880...	6 per cent...	(Av.) 89.03	25,000,000.00	18,415,000.00	6,000.00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to 1 $\frac{1}{2}$ per ct. pr'm.	Indefinite	85,364,450.00	2,500.00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198)	20 years	July 1, 1881....	6 per cent...	Par.....	2,800,000.00	1,090,850.00	3,700.00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861.	20 years	After June 30, 1881.	6 per cent...	Par.....	250,000,000.00	189,321,350.00	91,100.00
LOAN OF JULY AND AUGUST, 1861.							
Continued at 8 $\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	8 $\frac{1}{2}$ per cent..	Par.....	.....	.....	69,300.00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand ...	None	Par.....	60,000,000.00	*60,030,000.00	56,807.50

SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259)	3 years.....	Aug. 19 and Oct. 1, 1864.	7½ per cent.	Av. pre. of 1000.	Indefinite.....	189,999,750.00	10,800.00
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FIVE-TWENTIES OF 1862.

Acts of February 25, 1862 (12 Statutes, 345), March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867...	6 per cent...	Av. pre. of 1000.	515,000,000.00	514,771,800.00	254,750.00
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LEGAL-TENDER NOTES.

The act of February 25, 1862 (12 Statutes 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which the Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand....	None	Par.....	450,000,000.00	346,681,016.00
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TEMPORARY LOAN.

Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	Aftertent days' notice.	4, 5, and 6 per cent.	Par.....	150,000,000.00	*716,099,247.16	2,960.00
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CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year.....	1 year after date.	6 per cent...	Par.....	No limit	561,753,241.68	4,000.00
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FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presenta- tion.	None	Par.....	50,000,000.00	*368,720,079.63	6,922,643.82
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* Including reissues.

H. B. 2-17

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1863.							
The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$800,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority, except as to the \$75,000,000 of bonds already advertised for.	17 years	July 1, 1881 ...	6 per cent...	Average premium of 4.15%.	\$75,000,000.00	\$75,000,000.00	\$16,400.00
Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	3½ per cent...	Par.....	.....	.....	4,150.00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710).....	1 year.....	1 year after date.	5 per cent...	Par.....	400,000,000.00	44,520,000.00	35,085.00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710).....	2 years.....	2 years after date.	5 per cent...	Par.....	400,000,000.00	166,480,000.00	28,750.00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711).....	Indefinite...	On demand ...	None	Par.....	Indefinite.....	.....	142,023,150.00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 219).	3 years.....	3 years from date.	6 per cent. compound.	Par.....	400,000,000.00	266,595,440.00	189,530.00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13).....	10 or 40 years.	March 1, 1874.	5 per cent...	Par to 7 per ct. prem.	200,000,000.00	196,118,300.00	63,600.00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218).....	5 or 20 years.	Nov. 1, 1869 ...	6 per cent...	Av. prem. of 2.15%.	400,000,000.00	125,561,300.00	44,100.00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218), January 23, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years....	{ Aug. 15, 1867 } { June 15, 1868 } { July 15, 1868 }	7½ per ct. {	Av. prem. of 1.87%.	800,000,000.00	829,992,500.00	128,300.00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of	Indefinite...	Indefinite.....	3 per cent...	Par.....	Indefinite.....	14,000,000.00	14,000,000.00

The Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.

FIVE-TWENTIES OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov. 1, 1870 ...	6 per cent. ...	Av. prem. of $\$ \frac{2.447}{1000}$	Indefinite.....	203,327,250.00	27,350.00
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CONSOLS OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870 ...	6 per cent. ...	Av. prem. of $\$ \frac{2.221}{1000}$	Indefinite.....	332,998,950.00	153,250.00
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CONSOLS OF 1867.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872 ...	6 per cent. ...	Av. prem. of $\$ \frac{1.886}{1000}$	Indefinite.....	379,618,000.00	261,200.00
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CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1873 ...	6 per cent. ...	Av. prem. of $\$ \frac{1.46}{1000}$	Indefinite.....	42,539,350.00	72,150.00
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THREE-PER-CENT. CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 553), and July 25, 1868 (15 Statutes, 183).	Indefinite...	On demand ...	3 per cent. ...	Par	75,000,000.00	*85,155,000.00	5,000.00
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FIVE-PER-CENT. LOAN OF 1881.

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (16 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads, or his legal representatives, in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money

*Including reissues.

TABLE A—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.</p> <p>The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.</p>	10 years....	May 1, 1881 ...	5 per cent...	Par.....		\$517,994,150.00	\$52,050.00
	<p>FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)</p>					\$1,500,000,000.00	
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.</p>	15 years....	Sept. 1, 1891 ...	4½ per cent..	Par.....		185,000,000.00	157,207,050.00
<p>FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)</p>							
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard</p>	30 years....	July 1, 1907 ...	4 per cent...	Par to one-half		708,980,800.00	688,677,400.00

value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificate, page X.

FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances, at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

			per cent premi- um.				
15 years.....	Sept. 1, 1891...	4½ per cent..	Par to one and one-half per cent. premium.	Indefinite.....	65,000,000.00	65,000,000.00	
30 years.....	July 1, 1907...	4 per cent...	Par.....	Indefinite.....	30,500,000.00	30,500,000.00	
Indefinite...	On demand...	None.....	Par.....	No limit.....	64,780,000.00	14,665,000.00	

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 28, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.	Indefinite...	On demand ...	None	r.....	No limit .....	.....	\$229,491,772.00
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent. ...	Par.....	No limit	\$40,012,750.00	198,050.00
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent. ..	Par.....	.....	.....	42,000.00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3 per cent. ...	Par.....	.....	.....	722,900.00
							1,692,858,984.58

* Exclusive of \$64,623,512 bonds issued to Pacific railroads.

TABLE B.—STATEMENT OF OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES ON THE 1ST OF JANUARY OF EACH YEAR FROM 1791 TO 1843, INCLUSIVE, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1888, INCLUSIVE.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791	\$75,463,476.52	Jan. 1, 1841	\$5,250,875.54
1792	77,227,924.66	1842	13,594,480.73
1793	80,352,634.04	1843	20,601,226.28
1794	78,427,404.77	July 1, 1843	32,742,922.00
1795	80,747,587.39	1844	23,461,652.50
1796	83,762,172.07	1845	15,925,303.01
1797	82,064,479.33	1846	15,550,202.97
1798	79,228,529.12	1847	38,826,534.77
1799	78,408,669.77	1848	47,044,862.23
1800	82,976,294.35	1849	63,061,858.69
1801	83,038,050.80	1850	63,452,773.55
1802	80,712,632.25	1851	68,304,796.02
1803	77,054,686.30	1852	66,199,341.71
1804	86,427,120.88	1853	59,803,117.70
1805	82,312,150.50	1854	42,242,222.42
1806	75,723,270.66	1855	35,586,956.56
1807	69,218,398.64	1856	31,972,537.90
1808	65,196,317.97	1857	28,699,831.85
1809	57,023,192.09	1858	44,911,881.03
1810	53,173,217.52	1859	58,496,897.88
1811	48,005,587.76	1860	64,842,287.88
1812	45,209,737.90	1861	90,580,873.72
1813	55,962,827.57	1862	524,176,412.13
1814	81,487,846.24	1863	1,119,772,138.63
1815	99,833,660.15	1864	1,815,784,370.57
1816	127,334,933.74	1865	2,680,647,869.74
1817	123,491,965.16	1866	2,773,236,173.69
1818	103,466,633.83	1867	2,678,126,103.87
1819	95,529,648.28	1868	2,611,687,851.19
1820	91,015,566.15	1869	2,588,452,213.94
1821	89,987,427.66	1870	2,480,672,427.81
1822	93,546,676.98	1871	2,353,211,332.32
1823	90,875,877.23	1872	2,253,251,328.78
1824	90,269,777.77	1873	*2,234,482,993.20
1825	83,788,432.71	1874	*2,251,690,468.43
1826	81,054,059.99	1875	*2,232,284,531.95
1827	73,987,357.20	1876	*2,180,395,067.15
1828	67,475,043.87	1877	*2,205,301,392.10
1829	58,421,413.67	1878	*2,256,205,892.53
1830	48,565,406.50	1879	*2,349,567,482.04
1831	39,123,191.68	1880	*2,120,415,370.63
1832	24,322,235.18	1881	*2,069,013,569.58
1833	7,001,698.83	1882	*1,918,312,994.03
1834	4,760,082.08	1883	*1,884,171,738.07
1835	37,733.05	1884	*1,830,523,923.57
1836	37,513.05	1885	†1,876,424,275.14
1837	336,957.83	1886	†1,756,445,205.78
1838	3,308,124.07	1887	†1,683,229,591.63
1839	10,434,221.14	1888	†1,705,992,320.58
1840	3,573,343.82		

* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

† Exclusive of gold, silver, and currency certificates held in the Treasury's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1856, TO JULY 1, 1888.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ per cents.	Total interest-bearing debt.
1856					\$3,632,000.00	\$28,130,761.77		\$31,762,761.77
1857					3,489,000.00	24,971,958.93		28,460,958.93
1858					23,538,000.00	21,162,838.11		44,700,838.11
1859					37,127,800.00	21,162,938.11		58,290,738.11
1860					43,476,300.00	21,164,538.11		64,640,838.11
1861					33,022,200.00	57,358,673.95		90,380,873.95
1862			\$57,926,116.57		30,483,000.00	154,313,225.01	\$122,582,485.34	365,304,826.92
1863			105,629,385.30		30,483,000.00	431,444,813.83	139,974,435.34	707,531,634.47
1864			77,547,696.07		300,213,480.00	842,882,662.09	139,286,985.34	1,359,930,763.50
1865			90,496,930.74		245,709,420.63	1,213,495,169.90	671,610,897.02	2,221,311,918.29
1865—August 31			618,127.98		269,175,727.65	1,281,736,439.33	830,000,000.00	2,381,530,294.96
1866			121,341,879.62		201,982,665.01	1,195,546,041.02	813,460,621.95	2,332,331,207.60
1867			17,737,025.68		198,533,435.01	1,543,452,080.02	488,344,846.95	2,248,067,387.66
1868	\$64,000,000.00		801,361.23		221,586,185.01	1,878,303,984.50	37,397,196.95	2,202,088,727.69
1869	66,125,000.00				221,588,300.00	1,874,347,222.39		2,162,060,522.39
1870	59,550,000.00				221,588,200.00	1,765,317,422.39		2,046,455,722.39
1871	45,885,000.00		678,000.00		274,236,450.00	1,613,897,300.00		1,934,696,750.00
1872	24,665,000.00		678,000.00		414,567,300.00	1,374,883,800.00		1,814,794,100.00
1873	14,000,000.00		678,000.00		414,567,300.00	1,281,238,650.00		1,710,483,950.00
1874	14,000,000.00		678,000.00		510,628,050.00	1,213,624,700.00		1,738,930,750.00
1875	14,000,000.00		678,000.00		607,132,750.00	1,100,865,550.00		1,722,676,300.00
1876	14,000,000.00				711,685,800.00	984,999,650.00		1,710,685,450.00
1877	14,000,000.00			\$140,000,000.00	703,266,650.00	854,621,850.00		1,711,888,500.00
1878	14,000,000.00		98,850,000.00	240,000,000.00	703,266,650.00	738,619,000.00		1,794,735,650.00
1879	14,000,000.00		741,522,000.00	250,000,000.00	508,440,350.00	283,681,350.00		1,797,643,700.00
1880	14,000,000.00		739,347,800.00	250,000,000.00	484,864,900.00	235,780,400.00		1,723,993,100.00
1881	14,000,000.00		739,347,800.00	250,000,000.00	459,841,350.00	196,378,600.00		1,639,567,750.00
1882	14,000,000.00	\$460,461,050.00	739,349,350.00	250,000,000.00				1,463,810,400.00
1883	218,204,350.00	32,082,600.00	737,942,200.00	250,000,000.00				1,338,229,150.00
1884	238,612,150.00		737,951,700.00	250,000,000.00				1,226,563,850.00
1885	208,190,500.00		737,960,450.00	250,000,000.00				1,196,150,950.00
1886	158,046,600.00		737,967,500.00	250,000,000.00				1,146,014,100.00
1887	33,716,500.00		737,975,850.00	250,000,000.00				1,021,692,350.00
1888	14,000,000.00		714,315,450.00	222,207,050.00				950,522,500.00

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	\$209, 776. 13		\$31, 972, 537. 90	\$21, 006, 584. 89	\$10, 965, 953. 01	\$1, 869, 445. 70
1857	235, 572. 92		28, 099, 831. 85	18, 701, 210. 09	9, 998, 621. 76	1, 672, 787. 53
1858	211, 042. 92		44, 911, 881. 03	7, 011, 689. 31	37, 900, 191. 72	2, 446, 670. 28
1859	205, 099. 77		53, 496, 837. 88	5, 091, 603. 69	53, 405, 234. 19	3, 126, 166. 28
1860	201, 449. 77		64, 842, 287. 88	4, 877, 885. 87	59, 964, 402. 01	3, 443, 687. 29
1861	199, 999. 77		90, 580, 878. 72	2, 862, 212. 82	87, 718, 666. 80	5, 092, 630. 43
1862	280, 195. 21	\$158, 591, 390. 00	524, 176, 412. 13	18, 863, 659. 96	505, 312, 752. 17	22, 048, 509. 59
1863	473, 048. 16	411, 767, 456. 00	1, 119, 772, 138. 63	8, 421, 401. 22	1, 111, 350, 737. 41	41, 854, 148. 01
1864	416, 335. 86	455, 437, 271. 21	1, 815, 784, 370. 57	106, 332, 093. 53	1, 709, 452, 277. 04	78, 853, 487. 24
1865	1, 245, 771. 20	458, 090, 180. 25	2, 680, 647, 869. 74	5, 832, 012. 98	2, 674, 815, 856. 76	137, 742, 617. 43
1865—August 31	1, 543, 020. 09	461, 616, 311. 51	2, 844, 649, 626. 56	88, 218, 055. 13	2, 756, 431, 571. 43	150, 977, 697. 87
1866—July 1	835, 092. 05	439, 969, 874. 04	2, 773, 236, 173. 69	157, 240, 009. 85	2, 616, 036, 163. 84	146, 068, 196. 29
1867	1, 840, 615. 01	428, 218, 101. 20	2, 678, 136, 103. 87	169, 874, 692. 18	2, 508, 151, 211. 69	138, 892, 451. 39
1868	1, 197, 340. 89	408, 401, 782. 61	2, 611, 687, 851. 19	130, 834, 437. 96	2, 480, 853, 413. 23	128, 459, 598. 14
1869	5, 260, 181. 00	421, 131, 510. 55	2, 588, 452, 213. 94	155, 660, 340. 85	2, 432, 771, 873. 09	125, 523, 998. 34
1870	3, 708, 641. 00	430, 508, 064. 42	2, 480, 672, 427. 81	149, 502, 471. 60	2, 331, 169, 956. 21	118, 784, 960. 34
1871	1, 948, 902. 26	416, 565, 680. 06	2, 353, 211, 332. 32	106, 217, 263. 65	2, 246, 994, 068. 67	111, 949, 330. 50
1872	7, 928, 797. 26	430, 530, 431. 52	2, 253, 251, 328. 78	103, 470, 798. 43	2, 149, 780, 530. 35	103, 988, 463. 00
1873	51, 929, 710. 26	472, 069, 332. 94	2, 234, 482, 993. 20	129, 020, 932. 45	2, 105, 462, 060. 75	98, 049, 804. 00
1874	3, 216, 590. 26	509, 543, 128. 17	2, 251, 690, 468. 43	142, 541, 314. 74	2, 009, 049, 153. 69	98, 706, 004. 50
1875	11, 425, 820. 26	498, 182, 411. 69	2, 232, 284, 531. 95	142, 243, 361. 82	2, 090, 041, 170. 13	96, 855, 690. 50
1876	3, 905, 420. 26	465, 807, 196. 89	2, 180, 365, 067. 15	119, 469, 728. 70	2, 060, 925, 340. 45	95, 104, 269. 00
1877	16, 648, 800. 26	476, 764, 031. 84	2, 205, 301, 392. 10	156, 823, 612. 08	2, 048, 477, 779. 02	93, 160, 643. 50
1878	5, 594, 560. 26	465, 875, 882. 27	2, 256, 205, 822. 53	256, 823, 612. 08	1, 999, 382, 280. 45	94, 654, 472. 50
1879	37, 015, 630. 26	410, 855, 741. 78	2, 245, 495, 072. 04	249, 060, 167. 01	1, 996, 414, 905. 03	83, 778, 778. 50
1880	7, 621, 455. 26	388, 800, 815. 37	2, 120, 416, 370. 63	201, 088, 922. 88	1, 919, 328, 747. 75	79, 633, 981. 00
1881	6, 723, 865. 26	422, 721, 954. 32	2, 069, 013, 569. 58	249, 363, 415. 35	1, 819, 650, 154. 23	75, 018, 695. 50
1882	16, 260, 805. 26	438, 244, 788. 77	1, 918, 312, 994. 03	243, 289, 519. 78	1, 675, 023, 474. 25	57, 360, 110. 75
1883	7, 831, 415. 26	538, 111, 162. 81	1, 884, 171, 728. 07	345, 889, 902. 92	1, 538, 281, 825. 15	51, 436, 709. 50
1884	19, 656, 205. 26	584, 308, 868. 31	1, 830, 528, 923. 57	391, 985, 928. 18	1, 438, 542, 995. 39	47, 926, 432. 50
1885	4, 100, 995. 26	663, 712, 927. 88	1, 863, 964, 873. 14	488, 612, 429. 23	1, 375, 352, 443. 91	47, 014, 133. 00
1886	9, 704, 445. 26	619, 344, 468. 52	1, 775, 063, 013. 78	492, 017, 173. 34	1, 282, 145, 840. 44	45, 510, 698. 00
1887	6, 115, 165. 26	629, 795, 077. 37	1, 657, 602, 592. 63	482, 433, 917. 21	1, 175, 168, 675. 42	41, 780, 529. 00
1888	2, 496, 055. 26	739, 840, 389. 32	1, 692, 858, 984. 58	629, 854, 069. 85	1, 063, 004, 894. 73	38, 991, 935. 25

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents, from 1862, to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten day's notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

LXXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Oregon war debt, act of March 2, 1861.		\$150.00		\$150.00
Loan of July and August, 1861, acts of July 17 and August 5, 1861		34,350.00		34,350.00
Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862.		322.50		322.50
Five-twenties of 1862, act of February 25, 1862	\$500.00	11,800.00		11,300.00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	63,652,000.00	63,652,000.00		
Gold certificates, acts of March 3, 1863, and July 12, 1862	85,160,000.00	64,623,667.00	\$20,536,333.00	
One-year notes of 1863, act of March 3, 1863		1,120.00		1,120.00
Two-year notes of 1863, act of March 3, 1863		650.00		650.00
Compound interest notes, acts of March 3, 1863, and June 30, 1864		3,350.00		3,350.00
Loan of 1863, acts of March 3, 1863, and June 30, 1864		4,500.00		4,500.00
Ten-forties of 1864, act of March 3, 1864		7,850.00		7,850.00
Seven-thirties of 1861, act of July 17, 1861		5,000.00		5,000.00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		1,300.00		1,300.00
Five-twenties of 1865, act of March 3, 1865		1,500.00		1,500.00
Consols of 1865, act of March 3, 1865		26,350.00		26,350.00
Consols of 1867, act of March 3, 1865		97,550.00		97,550.00
Consols of 1868, act of March 3, 1865		1,250.00		1,250.00
Funded loan of 1861, acts of July 14, 1870, and January 20, 1871, and January 14, 1875		83,100.00		83,100.00
Certificates of deposit, act of June 8, 1872	30,260,000.00	24,675,000.00	5,585,000.00	
Silver certificates, act of February 28, 1872	105,896,000.00	21,947,378.00	83,948,622.00	
Refunding certificates, act of February 26, 1879		37,200.00		37,200.00
Loan of 1882, act of July 12, 1882		23,056,250.00		23,056,250.00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		24,320.55		24,320.55
Funded loan of 1891, acts July 14, 1870, January 24, 1871, and January 14, 1875		27,792,950.00		27,792,950.00
Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875	48,150.00	23,671,350.00		23,623,200.00
Total	285,016,650.00	249,760,258.05	110,069,955.00	74,813,563.05
Excess of issues				74,813,563.05
Excess of redemptions				110,069,955.00
Net excess of issues charged in receipts and expenditures				35,256,391.95

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1888.

Year ended—	Principal re-deemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000.00	\$253,822.84	\$1,874,822.84	\$1,349,970.02	\$16,210.00	\$7,384.60	\$8,825.40
Five-twenties of March, 1864.....	70,000.00	11,725.00	81,725.00	57,552.82	700.00	218.63	481.37
Five-twenties of June, 1864.....	1,051,000.00	161,946.45	1,212,946.45	873,205.61	10,510.00	1,470.42	9,039.58
Five-twenties of 1865.....	465,000.00	74,969.00	539,969.00	387,566.28	4,650.00	2,683.54	1,966.46
Consols, 1865.....	461,000.00	73,736.80	534,736.80	387,903.26	13,830.00	429.04	13,400.96
Consols, 1867.....	4,718,000.00	749,208.08	5,467,208.08	3,948,586.11	141,540.00	116,032.35	25,507.65
Consols, 1868.....	305,000.00	49,442.50	354,442.50	256,653.20	9,150.00	8,173.98	976.02
Total.....	8,691,000.00	1,374,850.67	10,065,850.67	7,261,437.30	196,590.00	136,392.56	60,197.44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050.00	493,479.42	4,035,529.42	3,263,099.51	160,919.50	45,994.49	114,925.01
Five-twenties of March, 1864.....	85,000.00	15,742.87	100,742.87	75,658.54	5,350.00	1,080.99	4,269.01
Five-twenties of June, 1864.....	3,971,400.00	506,189.91	4,477,589.91	3,647,628.29	165,834.00	49,946.00	115,888.00
Five-twenties of 1865.....	2,790,250.00	361,735.43	3,151,985.43	2,606,636.20	105,257.50	37,113.53	68,143.97
Consols, 1865.....	11,552,150.00	1,454,778.37	12,986,928.37	10,681,736.97	495,421.50	145,618.29	349,903.21
Consols, 1867.....	5,882,550.00	861,763.73	6,744,313.73	5,309,810.90	302,734.50	66,111.51	286,622.99
Consols, 1868.....	348,500.00	53,363.95	401,863.95	308,573.16	19,380.00	5,238.73	14,141.27
Total.....	28,151,900.00	3,747,053.68	31,898,953.68	25,893,143.57	1,254,897.00	351,003.54	903,893.46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950.00	227,607.56	3,020,557.56	2,680,209.05	145,975.00	36,657.80	109,317.20
Five-twenties of March, 1864.....	29,500.00	2,277.20	31,777.20	28,590.88	1,240.00	388.35	851.65
Five-twenties of June, 1864.....	3,967,350.00	340,529.63	4,307,879.63	3,847,182.42	201,375.00	51,703.46	149,671.54
Five-twenties of 1865.....	6,768,600.00	574,923.00	7,343,523.00	6,525,231.42	331,933.50	92,259.58	239,673.92
Consols, 1865.....	10,222,200.00	850,949.79	11,073,149.79	9,762,387.78	622,117.00	109,455.28	412,661.72
Consols, 1867.....	6,103,050.00	541,559.41	6,644,609.41	5,800,618.37	351,528.00	76,745.93	274,782.07
Consols, 1868.....	52,600.00	4,784.61	57,384.61	49,797.81	3,096.00	572.13	2,512.87
Total.....	29,936,250.00	2,542,631.20	32,478,881.20	28,694,017.73	1,567,264.50	367,782.53	1,189,481.97

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6,417,850.00	\$764,055.21	\$7,181,905.21	\$6,345,391.98	\$427,849.00	\$75,179.43	\$352,669.57
Five-twenties of March, 1864.....	127,100.00	14,959.03	142,059.03	126,123.46	8,594.00	1,338.70	7,555.30
Five-twenties of June, 1864.....	3,604,650.00	438,656.16	4,043,306.16	3,573,223.63	246,001.50	57,449.80	188,551.70
Five-twenties of 1865.....	3,635,200.00	436,535.70	4,071,735.70	3,594,747.85	246,562.00	57,817.37	208,744.63
Consols, 1865.....	11,788,900.00	1,436,989.46	13,225,889.46	11,660,785.89	707,534.00	149,248.21	558,085.79
Consols, 1867.....	6,958,900.00	833,600.15	7,792,500.15	6,863,777.39	417,534.00	108,487.92	809,046.08
Consols, 1868.....	85,850.00	9,951.63	95,801.63	84,595.02	8,151.00	1,386.95	3,764.05
Total.....	32,618,450.00	3,935,050.34	36,553,500.34	32,248,645.22	2,059,325.50	430,908.38	1,628,417.12
JUNE 30, 1873.							
Five-twenties of 1862.....	7,187,100.00	925,783.87	8,062,883.87	7,089,542.58	431,450.50	101,960.57	829,489.83
Five-twenties of March, 1864.....	50,000.00	7,372.50	57,372.50	49,780.91	3,500.00	42,813.70	2,686.30
Five-twenties of June, 1864.....	3,741,150.00	480,684.37	4,221,834.37	3,715,211.22	223,270.50	42,210.48	181,054.04
Five-twenties of 1865.....	1,959,850.00	250,635.93	2,210,485.93	1,943,488.93	120,266.50	23,744.47	96,522.03
Consols, 1865.....	10,768,250.00	1,371,187.17	12,139,437.17	10,668,617.09	649,095.00	145,069.34	501,025.66
Consols, 1867.....	4,402,100.00	553,610.89	4,955,710.89	4,373,781.76	264,126.00	69,632.51	194,493.49
Consols, 1868.....	619,550.00	81,983.44	701,533.44	617,140.34	37,173.00	8,948.40	28,224.60
Total.....	28,678,000.00	3,671,258.17	32,349,258.17	28,457,562.83	1,725,881.50	392,385.45	1,333,496.05
JUNE 30, 1874.							
Five-twenties of 1862.....	1,421,700.00	161,219.79	1,582,919.79	1,415,391.05	99,519.00	31,743.95	67,775.05
Five-twenties of June, 1864.....	2,020,550.00	218,457.39	2,239,007.39	2,012,051.32	141,438.50	48,013.46	93,425.04
Five-twenties of 1865.....	1,247,250.00	135,577.95	1,382,827.95	1,241,671.69	87,307.50	29,348.19	57,959.81
Consols, 1865.....	3,393,650.00	360,964.62	3,754,614.62	3,374,834.42	203,619.00	48,489.33	157,129.67
Consols, 1867.....	4,051,000.00	432,348.18	4,483,348.18	4,029,975.86	243,960.00	55,976.97	187,083.03
Consols, 1868.....	802,300.00	86,505.62	888,805.62	798,926.40	48,138.00	11,014.38	37,123.62
Total.....	12,936,450.00	1,395,073.55	14,331,523.55	12,872,850.74	823,082.00	222,586.28	600,495.72
JUNE 30, 1875.							
Five-twenties of 1862.....	25,170,400.00	.....	.....	25,170,400.00	541,973.50	353,061.56	188,911.94
JUNE 30, 1876.							
Five-twenties of 1862.....	5,785,200.00	.....	.....	5,785,200.00	404,964.00	54,745.72	350,218.28
Five-twenties of June, 1864.....	10,889,800.00	.....	.....	10,889,800.00	760,872.00	171,966.33	588,905.67
Five-twenties of 1865.....	1,789,250.00	.....	.....	1,789,250.00	125,247.50	30,805.86	94,441.64
Total.....	18,444,050.00	.....	.....	18,444,050.00	1,291,083.50	257,517.91	1,033,565.59

JUNE 30, 1877.						
Five-twenties of 1862.....	81,200.00		81,200.00	4,352.25	1,181.67	3,170.58
Five-twenties of June, 1864.....	178,900.00		178,900.00	9,943.50	1,323.60	4,619.90
Five-twenties of 1865.....	180,350.00		180,350.00	9,519.00	3,141.08	6,377.92
Consols, 1865.....	8,050.00		8,050.00	181.50	108.97	72.53
Consols, 1867.....	1,000.00		1,000.00	30.00	21.20	8.60
Total	447,500.00		447,500.00	24,026.25	5,776.52	18,249.73
JUNE 30, 1878.						
Five-twenties of 1862.....	17,900.00		17,900.00	966.00	192.65	773.35
Five-twenties of June, 1864.....	15,900.00		15,900.00	834.00	78.41	755.59
Five-twenties of 1865.....	2,350.00		2,350.00	129.00	40.92	88.08
Consols, 1865.....	23,600.00		23,600.00	1,416.00	273.35	1,142.65
Consols, 1867.....	5,700.00		5,700.00	342.00	134.76	207.24
Consols, 1868.....	8,500.00		8,500.00	510.00	89.83	420.17
Total	73,950.00		73,950.00	4,197.00	809.92	3,387.08
JUNE 30, 1879.						
Five-twenties of 1862.....	2,650.00		2,650.00	165.75	40.35	125.40
Five-twenties of June, 1864.....	3,150.00		3,150.00	94.50	18.53	75.97
Five-twenties of 1865.....	1,850.00		1,850.00	85.50	41.22	44.28
Consols, 1865.....	1,700.00		1,700.00	102.00	41.49	60.51
Consols, 1867.....	9,050.00		9,050.00	543.00	166.62	876.38
Consols, 1868.....	100.00		100.00	6.00	56.00	5.44
Total	18,500.00		18,500.00	996.75	308.77	687.98
JUNE 30, 1880.						
Five-twenties of 1862.....	100.00		100.00	4.00	.67	3.33
Five-twenties of June, 1864.....	100.00		100.00	4.00	.49	3.51
Five-twenties of 1865.....	250.00		250.00	14.50	5.85	8.65
Ten-forties of 1864.....	676,050.00		676,050.00	28,168.75	12,872.65	15,296.10
Loan of February, 1861.....	2,837,000.00	74,161.95	2,911,161.95	85,110.00	47,540.20	87,569.80
Loan of July and August, 1861.....	82,064,250.00	1,376,085.04	83,440,335.04	1,165,807.50	518,148.79	647,658.61
Loan of March, 1863.....	12,797,150.00	549,035.18	13,346,185.18	484,747.50	213,179.29	271,568.21
Oregon war debt.....	202,550.00	8,273.02	210,823.02	9,787.50	3,662.56	6,124.94
Funded loan of 1881.....	23,575,450.00	662,206.97	24,237,656.97	415,162.70	130,349.36	284,813.34
Funded loan of 1907.....	1,500,000.00	125,558.26	1,625,558.26	15,000.00	10,191.74	4,808.26
Total	73,652,900.00	2,795,320.42	76,448,220.42	2,203,806.45	935,951.60	1,267,854.85
JUNE 30, 1881.						
Five-twenties of 1862.....	3,000.00		3,000.00	210.00	80.22	129.78
Five-twenties of June, 1864.....	50.00		50.00	3.50	.25	3.25
Five-twenties of 1865.....	100.00		100.00	7.00	1.74	5.26
Loan of February, 1861.....	7,775,000.00	51,277.58	7,826,277.58	462,390.00	160,072.88	302,317.12
Loan of July and August, 1861.....	16,712,450.00	488,876.11	17,201,326.11	1,002,747.00	200,043.95	802,783.05

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1881—Continued.							
Loan of March, 1863.....	\$7,057,100.00	\$199,514.62	.....	\$7,256,614.62	\$361,315.50	\$83,330.51	\$277,984.99
Oregon war debt.....	54,250.00	1,408.65	.....	55,658.65	2,584.50	551.11	2,033.39
Funded loan of 1881.....	42,769,400.00	320,171.82	.....	43,089,571.82	1,106,474.15	268,342.94	843,131.21
Total.....	74,371,350.00	1,061,248.78	.....	75,432,598.78	2,935,731.65	707,423.60	2,228,308.05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent.	55,215,850.00	.....	.....	55,215,850.00	1,368,894.04	579,493.12	789,401.50
Loan of March, 1863, continued at 3½ per cent.	2,637,850.00	.....	.....	2,637,850.00	91,701.75	25,771.80	65,929.95
Funded loan of 1881, continued at 3½ per cent.	1,000.00	.....	.....	1,000.00	23.33	2.78	20.55
Funded loan of 1881.....	2,224,450.00	.....	.....	2,224,450.00	115,717.53	6,771.83	108,945.70
Total.....	60,079,150.00	.....	.....	60,079,150.00	1,576,337.23	612,039.53	964,297.70
JUNE 30, 1883.							
Five-twenties of 1862.....	100.00	.....	.....	100.00	5.50	14.18	8.68
Funded loan of 1881.....	41,300.00	.....	.....	41,300.00	1,716.66	138.13	1,578.53
Loan of July and August, 1861, continued at 3½ per cent.	661,750.00	.....	.....	661,750.00	20,760.25	5,293.40	15,463.85
Loan of March, 1863, continued at 3½ per cent.	34,128,150.00	.....	.....	34,128,150.00	1,171,034.37	186,913.66	984,120.71
Funded loan of 1881, continued at 3½ per cent.	10,019,400.00	.....	.....	10,019,400.00	233,862.12	137,402.11	96,460.01
Total.....	44,850,700.00	.....	.....	44,850,700.00	1,427,378.90	329,761.48	1,097,617.42
JUNE 30, 1884.							
Five-twenties of 1862.....	200.00	.....	.....	200.00	9.50	13.35	3.85
Funded loan of 1881.....	5,200.00	.....	.....	5,200.00	187.08	164.24	22.84
Loan of March, 1863, continued at 3½ per cent.	422,550.00	.....	.....	422,550.00	14,789.25	2,823.94	11,965.31
Loan of July and August, 1861, continued at 3½ per cent.	566,250.00	.....	.....	566,250.00	19,818.75	7,069.86	12,748.89
Funded loan of 1881, continued at 3½ per cent.	83,221,450.00	.....	.....	83,221,450.00	1,018,176.97	276,923.93	741,253.04
Loan of July 12, 1882.....	12,553,950.00	.....	.....	12,553,950.00	240,130.13	81,884.61	208,245.52
Total.....	46,769,600.00	.....	.....	46,769,600.00	1,293,111.68	318,879.93	974,231.75

JUNE 30, 1885.							
Five-twenties of 1862.....	4,000.00			4,000.00	85.00	701.96	616.96
Five-twenties of 1864.....	100.00			100.00	4.00		3.51
Funded loan of 1881.....	1,100.00			1,100.00	86.67	50.51	13.84
Loan of July and August, 1861, continued at $2\frac{1}{2}$ per cent.....	52,250.00			52,250.00	1,269.62	588.85	680.77
Loan of March, 1863, continued at $3\frac{1}{2}$ per cent.....	18,000.00			18,000.00	499.62	87.92	411.70
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	230,500.00			230,500.00	5,347.70	1,416.28	3,931.42
Loan of July 12, 1882.....	45,282,200.00			45,282,200.00	1,153,460.88	268,821.31	884,639.57
Total.....	45,588,150.00			45,588,150.00	1,160,703.49	271,667.32	889,036.17
JUNE 30, 1886.							
Oregon war debt.....	100.00			100.00	1.50	18.00	16.50
Loan of July and August, 1861.....	2,500.00			2,500.00	53.25	99.00	45.75
Loan of 1863.....	1,100.00			1,100.00	31.50	33.00	1.50
Five-twenties of 1862.....	67,500.00			67,500.00	1,423.00	14,899.00	12,974.00
Five-twenties of 1864.....	4,300.00			4,300.00	85.25	31.14	54.11
Five-twenties of 1865.....	300.00			300.00	6.00	2.02	3.98
Ten-forties of 1864.....	14,250.00			14,250.00	356.25	278.80	77.45
Consols of 1865.....	15,900.00			15,900.00	419.25	542.29	423.04
Consols of 1867.....	26,950.00			26,950.00	682.25	2,070.75	1,408.50
Consols of 1868.....	12,250.00			12,250.00	203.25	570.04	366.79
Funded loan of 1881.....	49,800.00			49,800.00	826.50	868.55	42.05
Loan of 1882.....	44,044,800.00			44,044,800.00	435,942.01	220,617.44	215,324.57
Loan of 1863, continued at $3\frac{1}{2}$ per cent.....	4,100.00			4,100.00	123.00	31.32	91.68
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.....	98,750.00			98,750.00	2,848.50	1,560.76	1,287.74
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	190,750.00			190,750.00	4,704.13	1,065.34	3,638.79
Total.....	44,531,350.00			44,531,350.00	447,687.64	242,487.45	205,209.19
JUNE 30, 1887.							
Loan of 1882.....	47,748,750.00			47,748,750.00	1,375,653.00	223,676.38	1,151,976.62
Ten-forties of 1864.....	1,300.00			1,300.00	84.17	119.50	35.33
Funded loan of 1881.....	3,100.00			3,100.00	110.83	166.80	55.97
Loan of July and August, 1861.....	28,700.00			28,700.00	1,722.00	861.00	861.00
Five-twenties of 1862.....	650.00			650.00	45.50	58.12	12.62
Five-twenties of 1865.....	8,000.00			8,000.00	560.00	473.92	86.08
Loan of February, 1861.....	2,000.00			2,000.00	120.00	60.00	60.00
Loan of 1863.....	13,400.00			13,400.00	804.00	402.00	402.00
Consols of 1865.....	18,200.00			18,200.00	1,092.00	2,147.16	1,055.16
Consols of 1867.....	34,000.00			34,000.00	2,040.00	3,333.69	1,293.69
Consols of 1868.....	500.00			500.00	30.00	270.25	240.25
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.....	1,500.00			1,500.00	52.50	22.58	29.92
Loan of 1863, continued at $3\frac{1}{2}$ per cent.....	8,500.00			8,500.00	297.50	60.31	237.19
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	25,600.00			25,600.00	926.33	213.17	713.16
Total.....	47,894,200.00			47,894,200.00	1,383,537.83	231,864.88	1,151,672.95

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1888.							
Loan of 1882.....	\$18,880,500.00	.....	.....	\$18,880,500.00	\$660,630.00	\$94,660.88	\$565,969.12
Funded loan of 1881.....	19,455,400.00	\$1,555,966.17	.....	21,011,366.17	794,247.00	95,098.43	699,148.57
Funded loan of 1907.....	5,389,250.00	1,296,049.71	.....	6,685,299.71	203,293.00	43,817.79	159,475.21
Total.....	43,725,150.00	2,852,015.88	.....	46,577,165.88	1,658,170.00	233,577.10	1,424,592.90
Grand total.....	666,629,000.00	23,374,502.69	\$157,677,967.61	667,753,192.47	23,565,782.37	6,402,186.31	17,163,596.06

TABLE F.—SINKING-FUND ACCOUNT FOR FISCAL YEAR 1888.

DR.

CR.

[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1885.]

H. Ex. 2—VI

DR.		June 30, 1888		CR.	
July 1, 1887	To 1 per cent. on the principal of the public debt on June 30, 1887, less coin and currency certificates held in cash and cash available for reduction of the debt, viz, \$1,307,739,749.25	\$13,077,397.49		By balance from last year	\$74.74
June 30, 1888	To interest on redemptions prior to fiscal year 1888	32,082,137.69		By principal of bonded debt redeemed in 1888	43,725,150.00
	To interest on \$43,732,550.00, amount of debt "paid" during fiscal year 1888	1,658,614.00		By accrued interest thereon	233,577.10
	To balance	68.54		Premium on bonds purchased	2,852,015.88
				By fractional currency redeemed in 1888	7,400.00
		46,818,217.72			46,818,217.72

SINKING-FUND ACCOUNT.

LXXXI

TABLE G.—STATEMENT OF THIRTY-YEAR 6 PER CENT. BONDS (INTEREST PAYABLE JANUARY AND JULY) ISSUED TO THE SEVERAL PACIFIC RAILWAY COMPANIES UNDER THE ACTS OF JULY 1, 1862 (12 STATUTES, 492), AND JULY 2, 1864 (13 STATUTES, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, etc.	Balance due the United States on interest account, deducting repayments.
January 1, 1888:						
Central Pacific.....	25,885,120.00	29,664,984.07	776,553.60	30,441,537.67	5,574,932.83	24,866,604.84
Kansas Pacific.....	6,303,000.00	7,642,053.09	189,090.00	7,831,143.09	3,563,485.83	4,267,657.26
Union Pacific.....	27,236,512.00	31,494,613.29	817,095.36	32,311,708.65	11,523,832.70	20,787,875.95
Central Branch Union Pacific.....	1,600,000.00	1,933,808.26	48,000.00	1,981,808.26	319,832.62	1,661,975.64
Western Pacific.....	1,970,560.00	2,141,183.34	59,116.80	2,200,300.14	9,367.00	2,190,933.14
Sioux City and Pacific.....	1,628,320.00	1,855,094.29	48,849.60	1,903,943.89	134,573.32	1,769,370.57
	64,623,512.00	74,731,736.34	1,988,705.36	76,670,441.70	21,126,024.30	55,544,417.40
July 1, 1888:						
Central Pacific.....	25,885,120.00	30,441,537.67	776,553.60	31,218,091.27	5,677,463.67	25,540,627.60
Kansas Pacific.....	6,303,000.00	7,831,143.09	189,090.00	8,020,233.09	3,614,719.77	4,405,513.32
Union Pacific.....	27,236,512.00	32,311,708.65	817,095.36	33,128,804.01	11,717,776.96	21,411,027.05
Central Branch Union Pacific.....	1,600,000.00	1,981,808.26	48,000.00	2,029,808.26	341,109.78	1,688,698.48
Western Pacific.....	1,970,560.00	2,200,300.14	59,116.80	2,259,416.94	9,367.00	2,250,049.94
Sioux City and Pacific.....	1,628,320.00	1,903,943.89	48,849.60	1,957,793.49	141,050.64	1,811,742.85
	64,623,512.00	76,670,441.70	1,988,705.36	78,609,147.06	21,501,487.82	57,107,659.24

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1888.

Title of loan.	Rate of interest.	Outstanding November 1, 1887.	Increase during the year.	Decrease during the year.	Outstanding October 31, 1888.
	<i>Per cent.</i>				
Funded loan of 1891	4½	\$230,544,600	.....	\$33,242,600	\$197,302,000
Funded loan of 1907	4	732,447,550	*\$33,250	50,412,650	682,068,150
Refunding certificates	4	155,080	.....	25,460	129,620
Navy pension fund	3	14,000,000	.....	.....	14,000,000
Bonds issued to Pacific Railroad..	6	977,147,230	33,250	83,680,710	893,499,770
		64,623,512	.....	.....	64,623,512
		1,041,770,742	33,250	83,680,710	958,123,282

* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

Since November 1, 1887, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds, as follows:

Principal	\$25,460.00
Accrued interest due thereon	9,122.90
Total	34,582.90

For which settlement was made as follows:

Four per cent. bonds issued on account of principal	\$25,460.00
Four per cent. bonds issued on account of accrued interest	7,790.00
Interest paid in cash	1,332.90
Total	34,582.90

The certificates still outstanding amount to \$129,620.

The reduction in the annual interest charge, by reason of the changes during the year ended October 31, 1888, is as follows:

On bonds redeemed by purchase	\$3,512,423.00
Deduct the interest on \$7,790 4 per cent. bonds issued	311.60
Net reduction	3,512,111.40

During the twelve months ended October 31, 1888, the interest-bearing debt was reduced by the redemption of 4 per cent. bonds amounting to \$50,412,650, \$10,000 of which was purchased under the circular of September 22, 1887, and was applied to the sinking-fund for the fiscal year 1888. The balance, \$50,402,650, was purchased under the circular of April 17, 1888, and \$26,539,650 of the amount was applied to the sinking-fund for the fiscal year 1889.

Four and one-half per cent. bonds were also purchased under the circular of April 17, 1888, amounting to \$33,242,600, and \$12,143,150 of the amount was applied to the sinking-fund for 1889. The average rates of net premium paid for the bonds purchased for the sinking-fund were 6.952 per cent. for the 4½ per cents., and 28.659 per cent. for the 4 per cents. Average rates for those purchased with the surplus were 7.558, and 27.017 for 4½ and 4 per cent. bonds, respectively.

LXXXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES, ETC.—Continued.

The redemptions and cancellations of United States bonds and seven-thirty notes during the twelve months ended October 31, 1888, were as follows:

Seven-thirty notes of 1861	\$5,000
Seven-thirty notes of 1864 and 1865	3,400
Oregon war debt, act March 2, 1861	1,150
Five-twenties of February 25, 1862	*10,000
Ten-forties of 1864	5,200
Consols of 1865, act of March 3, 1865	16,500
Consols of 1867, act of March 3, 1865	93,400
Consols of 1868, act of March 3, 1865	1,050
Loan of July and August, 1861 (6 per cent.)	26,450
Loan of March 3, 1863 (81s) (6 per cent.)	1,500
Funded loan of 1881 (5 per cent.)	76,900
Loan of July and August, 1861 (continued at 3½ per cent.)	3,050
Loan of March 3, 1863 (continued at 3½ per cent.)	4,100
Funded loan of 1881 (continued at 3½ per cent.)	5,900
Loan of July 12, 1882, 3 per cent.	835,900
	1,089,500
Funded loan of 1891, 4½ per cent., purchased under circular April 17, 1888	33,242,600
Funded loan of 1907, 4 per cent., purchased under circular September 23, 1887	10,000
Funded loan of 1907, 4 per cent., purchased under circular April 17, 1888	50,402,650
Total redemptions and cancellations	84,744,750

* By authority of the act of August 5, 1882, \$500 was added January, 1888, to the amount outstanding on the debt statement of the loan of February 25, 1862, to adjust an erroneous settlement of \$500 bond No. 1716.

STATE OF NEW YORK

IN SENATE,
January 15, 1907.

REPORT
OF THE
COMMISSIONERS OF THE LAND OFFICE,
IN ANSWER TO A RESOLUTION PASSED BY THE SENATE,
MAY 15, 1906.

ALBANY:
J. B. WOODWARD, STATE PRINTER,
1907.

EXPLANATION OF DIAGRAM.

The diagram shows the amount in millions and tens of millions—a million being indicated by each space between the lines.

The reason for its non-extension beyond the year 1878 is that a new element was introduced into the circulating medium of the country in this year, just as in 1862 the introduction of the legal-tender notes brought about an entire change in the monetary system of the United States.

The first item upon the diagram designates the amount of the national-bank notes in actual circulation, excluding therefrom the notes held by national banks and those which had become a charge upon the Treasury, owing to the deposit of legal-tenders made in order to retire these notes from circulation.

The second item shows the amount of gold coin and bullion in the United States Treasury, held as a reserve for the redemption of the legal-tender notes and for the redemption of the gold certificates. These amounts being deducted, the balance will show the free gold and bullion contained in the Treasury.

The third item shows the reduction or increase of the public debt, as shown by the monthly statement published at the end of each month.

The fourth item shows the amount of legal-tenders held in the Treasury, and, with the fifth item, which must be first deducted, shows the amount of these notes applicable to the redemption of national-bank notes.

The sixth item shows the amount of gold certificates actually in circulation, and which had become a charge upon the gold coin and bullion in the Treasury.

The seventh item shows the amount to the credit of the national-bank redemption fund. This fund represents the amount of unredeemed national-bank notes, which, so long as they remain outstanding, inure to the benefit of the Treasury.

The eighth item includes the subsidiary coin, silver bullion, and standard silver dollars in the Treasury, the issue of the standard dollar having resulted in the retirement into the Treasury of the subsidiary silver, which would otherwise have remained in circulation.

The ninth item shows the amount of silver certificates actually outstanding, which had become a charge upon the standard silver dollars held in the Treasury.

The tenth item shows the total amount of the public debt, less the cash in the Treasury, at the close of each period given.

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION AND SUBSIDIARY SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM DECEMBER 31, 1877, TO OCTOBER 31, 1888.*

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1877—December 31.....		\$1,786,984.89	\$5,532,283.95	\$7,260,268.84
1878—January 31.....		2,827,388.07	5,626,541.22	8,453,909.29
February 28.....		2,955,577.65	6,261,437.76	9,217,015.41
March 30.....	\$810,561	3,534,480.53	7,139,637.34	11,484,678.87
April 30.....	3,169,681	7,350,710.68	7,029,306.77	17,549,698.45
May 31.....	5,950,451	5,891,204.95	8,103,228.02	19,944,883.97
June 30.....	7,718,357	7,341,470.84	6,860,505.97	21,920,933.81
July 31.....	9,550,236	7,665,760.19	7,079,667.36	24,295,663.55
August 31.....	11,292,849	8,982,239.07	6,478,642.23	26,753,730.29
September 30.....	12,155,205	9,634,034.48	6,143,903.02	27,933,142.50
October 31.....	13,397,571	8,352,042.21	6,323,132.31	28,072,745.52
November 30.....	14,843,219	10,156,491.41	6,009,834.43	31,012,544.84
December 31.....	16,704,829	9,439,461.25	6,031,804.52	32,176,094.77
1879—January 31.....	17,874,457	10,347,889.50	6,143,449.13	34,365,795.63
February 28.....	19,505,767	9,837,402.62	6,278,490.66	35,621,660.28
March 31.....	21,558,894	6,688,260.74	6,423,185.06	36,675,339.80
April 30.....	23,604,553	6,949,046.43	6,621,940.39	37,265,540.82
May 31.....	26,181,045	5,672,655.55	6,813,589.32	38,667,289.87
June 30.....	28,147,351	5,092,565.91	6,903,401.36	42,143,318.27
July 31.....	29,151,801	5,112,223.82	12,731,765.97	46,995,790.79
August 31.....	30,678,464	4,904,611.89	15,236,724.48	50,819,800.37
September 30.....	31,659,870	4,657,504.31	16,314,308.94	52,931,683.25
October 31.....	32,322,634	3,537,224.31	17,755,986.76	53,615,845.07
November 30.....	32,839,207	4,823,097.69	18,432,478.13	55,594,782.82
December 31.....	33,168,064	4,492,421.19	18,881,629.15	56,542,114.34
1880—January 31.....	34,961,611	4,898,035.97	20,204,809.83	60,054,456.80
February 28.....	36,972,093	4,625,306.25	21,179,312.32	62,776,711.57
March 31.....	38,780,342	4,066,639.58	21,989,814.45	64,856,996.06
April 30.....	40,411,673	5,007,331.04	22,767,672.95	68,186,676.99
May 31.....	42,773,190	4,853,587.92	23,577,061.99	71,208,869.98
June 30.....	44,428,315	5,124,536.42	24,350,481.80	73,900,333.22
July 31.....	46,192,791	6,031,647.91	24,976,713.52	77,250,152.43
August 31.....	47,495,063	6,380,258.46	25,152,971.89	79,028,293.35
September 30.....	47,654,675	5,557,759.74	24,799,925.40	78,012,360.14
October 31.....	47,084,459	6,043,367.37	24,628,459.89	77,757,316.26
November 30.....	47,397,453	6,255,389.81	24,653,530.37	78,306,373.18
December 31.....	48,190,518	6,183,324.05	24,769,057.32	79,142,799.37
1881—January 31.....	50,235,102	6,704,197.36	25,490,914.88	82,430,214.24
February 28.....	52,939,400	5,356,308.00	25,813,058.08	84,108,826.08
March 31.....	55,176,158	4,017,770.08	26,283,891.96	85,477,820.04
April 30.....	58,044,826	3,893,582.74	26,493,612.56	88,402,021.30
May 31.....	60,518,273	3,457,192.85	26,841,956.74	90,817,422.59
June 30.....	62,544,722	3,309,949.10	27,247,696.93	93,102,368.03
July 31.....	64,246,302	2,962,277.52	27,295,486.63	94,504,066.15
August 31.....	65,948,344	2,732,862.69	27,042,806.63	95,724,013.32
September 30.....	66,082,667	2,632,184.67	26,313,113.63	95,057,965.30
October 31.....	66,576,378	3,424,575.15	25,984,687.76	95,985,640.91
November 30.....	68,017,452	3,088,709.63	25,918,252.00	97,024,413.63
December 31.....	69,569,937	3,607,829.86	25,963,641.48	99,161,408.34
1882—January 31.....	72,421,584	3,258,926.18	26,567,873.37	102,248,383.55
February 28.....	75,138,957	2,806,143.12	26,869,906.26	104,815,006.38
March 31.....	78,178,583	4,440,661.97	27,187,680.67	109,806,925.64
April 30.....	81,595,056	3,239,033.43	27,439,183.93	112,273,273.36
May 31.....	84,006,043	3,793,664.11	27,755,923.33	116,165,630.44
June 30.....	87,153,816	3,230,908.36	28,048,630.58	118,433,354.94
July 31.....	88,840,899	2,816,269.83	28,153,956.16	119,811,124.99
August 31.....	91,166,249	2,730,716.27	27,990,387.75	121,887,353.02
September 30.....	92,228,649	3,343,565.26	27,426,139.93	122,998,354.19
October 31.....	92,414,977	4,012,503.27	26,749,432.45	123,176,912.72
November 30.....	92,940,582	3,769,219.77	26,544,544.43	123,254,346.20
December 31.....	94,016,842	4,468,193.10	26,521,692.20	125,006,727.30
1883—January 31.....	97,530,969	3,761,958.12	27,135,244.74	128,428,171.86
February 28.....	100,261,444	3,974,114.04	27,507,275.78	131,742,833.82
March 31.....	103,482,305	3,943,467.30	27,865,993.79	135,291,766.09
April 30.....	106,366,348	3,478,750.15	28,068,628.88	137,913,727.03
May 31.....	108,898,977	4,157,217.76	28,303,196.20	141,360,390.96
June 30.....	111,914,019	4,482,216.29	28,486,001.05	144,882,236.34

* See diagram.

LXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION, AND SUBSIDIARY SILVER COIN, ETC.—Continued.

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1883—July 31	\$113, 057, 052	\$4, 486, 638. 23	\$28, 058, 141. 67	\$145, 601, 831. 90
August 31	114, 320, 197	4, 694, 559. 45	27, 819, 711. 70	146, 834, 468. 15
September 29	114, 587, 372	5, 107, 911. 29	26, 750, 161. 13	146, 445, 444. 42
October 31	116, 036, 450	4, 936, 364. 86	26, 712, 424. 15	147, 685, 239. 01
November 30	117, 768, 966	4, 624, 279. 34	26, 969, 614. 40	149, 362, 859. 74
December 31	119, 449, 385	4, 534, 372. 93	27, 224, 126. 33	151, 207, 884. 26
1884—January 31	123, 474, 748	4, 674, 432. 92	28, 014, 414. 76	156, 163, 595. 68
February 29	126, 822, 399	4, 919, 912. 85	28, 490, 906. 91	160, 233, 213. 76
March 31	129, 066, 101	5, 043, 824. 61	28, 866, 556. 33	162, 916, 481. 94
April 30	130, 314, 065	5, 150, 842. 97	29, 158, 480. 47	164, 623, 388. 44
May 31	132, 626, 753	4, 623, 158. 03	29, 377, 206. 41	166, 627, 117. 44
June 30	135, 569, 916	4, 055, 498. 27	29, 600, 720. 05	169, 217, 134. 32
July 31	137, 692, 119	4, 003, 609. 95	29, 797, 485. 76	172, 093, 214. 71
August 30	140, 615, 722	4, 723, 420. 00	29, 659, 003. 38	174, 998, 145. 38
September 30	142, 058, 787	4, 934, 404. 86	29, 474, 100. 89	176, 467, 352. 75
October 31	142, 926, 725	4, 646, 496. 89	29, 340, 757. 24	176, 919, 979. 13
November 29	144, 745, 075	4, 778, 848. 90	29, 143, 283. 48	178, 667, 207. 38
December 31	146, 502, 865	4, 716, 055. 33	29, 194, 355. 52	180, 413, 275. 85
1885—January 31	150, 632, 154	4, 613, 582. 23	29, 901, 104. 54	185, 146, 840. 77
February 28	153, 561, 007	3, 991, 129. 93	30, 244, 836. 12	187, 796, 973. 05
March 31	156, 698, 482	3, 887, 493. 52	30, 632, 326. 20	191, 218, 301. 72
April 30	159, 441, 034	4, 042, 186. 86	30, 944, 048. 81	194, 427, 269. 67
May 29	162, 244, 855	4, 098, 143. 86	31, 694, 364. 80	198, 037, 363. 66
June 30	165, 413, 112	4, 038, 885. 52	31, 236, 899. 49	200, 688, 897. 01
July 31	166, 499, 948	3, 944, 637. 32	25, 355, 020. 23	195, 799, 805. 55
August 30	166, 854, 215	3, 766, 196. 12	24, 724, 287. 43	195, 344, 698. 55
September 30	165, 483, 721	3, 916, 122. 84	23, 641, 893. 79	193, 041, 737. 63
October 31	163, 817, 342	3, 840, 536. 45	22, 965, 535. 70	190, 623, 414. 15
November 30	165, 568, 018	3, 583, 956. 42	27, 920, 309. 44	197, 072, 283. 86
December 31	165, 718, 190	3, 797, 040. 84	27, 796, 430. 88	197, 311, 661. 72
1886—January 30	169, 083, 385	3, 658, 783. 44	29, 013, 993. 71	201, 756, 162. 15
February 27	171, 805, 906	2, 612, 968. 08	28, 811, 037. 49	203, 229, 911. 57
March 31	174, 700, 985	2, 271, 104. 42	28, 822, 637. 63	205, 794, 727. 05
April 30	175, 928, 502	2, 556, 522. 03	28, 864, 482. 89	207, 349, 506. 92
May 29	178, 252, 045	1, 947, 761. 61	28, 912, 277. 14	209, 112, 083. 75
June 30	181, 253, 566	3, 092, 198. 45	28, 904, 681. 66	213, 250, 446. 11
July 31	181, 523, 924	3, 786, 069. 56	28, 584, 624. 69	213, 894, 618. 25
August 31	181, 769, 457	3, 268, 940. 39	27, 956, 991. 95	212, 995, 389. 34
September 30	181, 262, 593	3, 758, 393. 89	26, 899, 745. 20	211, 920, 732. 09
October 30	182, 931, 231	3, 807, 948. 52	26, 300, 335. 88	213, 039, 515. 40
November 30	184, 911, 938	4, 091, 383. 17	25, 808, 067. 32	214, 811, 388. 49
December 31	188, 506, 238	4, 739, 376. 81	25, 680, 935. 44	218, 906, 550. 25
1887—January 31	193, 968, 783	4, 877, 039. 10	26, 323, 524. 61	225, 164, 346. 71
February 28	198, 112, 760	4, 700, 182. 85	26, 482, 472. 31	229, 295, 415. 16
March 31	201, 672, 372	4, 779, 858. 28	26, 601, 613. 74	233, 053, 844. 02
April 30	205, 788, 822	4, 171, 926. 35	46, 891, 076. 57	236, 851, 824. 92
May 31	209, 052, 567	3, 248, 351. 93	27, 064, 742. 87	239, 365, 661. 80
June 30	211, 483, 970	3, 982, 472. 43	26, 977, 493. 79	242, 443, 936. 22
July 30	211, 528, 891	5, 092, 355. 94	26, 691, 105. 74	243, 212, 352. 68
August 31	213, 212, 448	5, 024, 420. 16	26, 148, 531. 34	244, 385, 399. 50
September 30	213, 043, 796	4, 910, 872. 64	24, 984, 219. 17	242, 938, 887. 81
October 31	214, 175, 532	4, 721, 996. 19	24, 468, 135. 17	243, 365, 663. 36
November 30	215, 892, 443	4, 026, 770. 01	24, 158, 003. 77	244, 067, 216. 78
December 31	218, 917, 539	3, 232, 636. 66	24, 327, 528. 62	246, 477, 704. 28
1888—January 31	223, 918, 390	3, 559, 522. 81	25, 019, 973. 04	252, 497, 875. 85
February 29	227, 947, 493	3, 656, 130. 37	25, 355, 431. 80	256, 959, 055. 17
March 31	232, 037, 274	3, 375, 953. 09	25, 566, 279. 65	260, 979, 506. 74
April 30	236, 156, 394	3, 324, 419. 45	25, 750, 228. 33	265, 231, 041. 78
May 31	240, 587, 970	2, 802, 018. 13	25, 878, 872. 04	269, 268, 860. 17
June 30	243, 879, 487	4, 142, 731. 54	26, 051, 741. 19	274, 073, 959. 73
July 31	245, 798, 765	4, 579, 760. 25	26, 084, 462. 25	276, 412, 987. 50
August 31	247, 859, 402	4, 572, 910. 18	25, 746, 758. 95	278, 179, 071. 13
September 30	248, 791, 534	4, 281, 730. 17	24, 738, 695. 68	277, 811, 959. 85
October 31	249, 979, 440	4, 369, 971. 76	24, 088, 768. 91	278, 438, 180. 67

TABLE K.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1880 TO 1889, INCLUSIVE.

	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress. Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.	1st session 49th Congress. Fiscal year 1887.	2d session 49th Congress. Fiscal year 1888.	1st session 50th Congress. Fiscal year 1889.
To supply deficiencies for the service of the various branches of the Government.....	\$6, 118, 085.10	\$5, 110, 862.39	\$9, 853, 869.30	\$2, 832, 680.04	\$4, 385, 836.10	*\$3, 332, 717.30	\$13, 572, 882.61	\$137, 000.00	\$21, 190, 995.61
For legislative, executive, and judicial expenses of the Government.....	16, 532, 008.93	17, 797, 397.61	20, 322, 907.65	20, 763, 842.55	21, 556, 901.65	21, 495, 660.70	20, 809, 781.46	20, 772, 720.67	20, 924, 492.42
For sundry civil expenses of the Government.....	22, 503, 508.23	22, 011, 222.87	25, 425, 479.45	23, 713, 404.22	22, 346, 749.74	25, 961, 904.12	22, 650, 658.49	22, 369, 840.96	26, 316, 529.85
For support of the Army..	26, 425, 800.00	26, 687, 800.00	27, 032, 099.18	24, 681, 250.00	24, 454, 450.00	24, 014, 052.50	23, 753, 057.21	23, 724, 718.69	24, 474, 710.97
For the naval service....	14, 405, 797.70	14, 566, 037.55	14, 903, 558.98	15, 954, 247.23	18, 931, 856.12	†21, 280, 766.93	16, 489, 556.72	25, 786, 847.79	19, 938, 281.05
For the Indian service....	4, 657, 262.72	4, 587, 866.80	5, 219, 603.91	5, 388, 655.91	5, 903, 151.26	5, 773, 328.56	5, 561, 262.84	5, 234, 397.66	5, 401, 330.51
For rivers and harbors....	8, 976, 500.00	11, 451, 300.00	18, 988, 875.00	.....	14, 948, 300.00	.....	14, 464, 900.00	.....	22, 397, 616.90
For forts and fortifications.	550, 000.00	575, 000.00	375, 000.00	670, 000.00	700, 000.00	725, 000.00	59, 876.69	.....	3, 972, 000.00
For support of Military Academy.....	316, 234.28	322, 435.37	335, 557.04	318, 657.50	314, 563.50	309, 902.14	297, 805.00	419, 936.93	315, 043.81
For service of Post-Office Department.....	3, 883, 420.00	2, 152, 358.00	1, 902, 177.90	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.
For invalid and other pensions, including deficiencies.....	41, 644, 000.00	68, 282, 306.68	116, 000, 000.00	§86, 575, 000.00	||20, 810, 000.00	60, 000, 000.00	78, 075, 200.00	83, 152, 500.00	81, 758, 700.00
For consular and diplomatic service.....	1, 180, 335.00	1, 191, 435.00	1, 256, 655.00	1, 296, 255.00	1, 225, 140.00	1, 242, 925.00	1, 364, 065.00	1, 429, 942.44	1, 428, 465.00
For service of Agricultural Department.....	253, 300.00	335, 500.00	427, 280.00	405, 640.00	480, 190.00	580, 790.00	654, 715.00	1, 028, 730.00	1, 715, 826.14
For expenses of the District of Columbia.....	3, 425, 257.35	3, 379, 571.44	3, 496, 060.47	3, 505, 494.97	3, 594, 255.54	3, 622, 683.20	3, 721, 050.99	4, 284, 590.66	5, 056, 678.98
For miscellaneous.....	4, 959, 332.01	1, 128, 006.15	5, 888, 993.69	1, 806, 438.75	7, 800, 003.86	2, 268, 383.15	10, 184, 570.90	4, 694, 635.33	10, 129, 501.65
Totals.....	155, 830, 841.32	179, 578, 999.86	251, 428, 117.57	187, 911, 566.17	137, 451, 397.77	170, 608, 113.00	209, 659, 382.91	193, 035, 861.13	245, 020, 172.89

* Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.

† For six months ending December 31, 1884.

‡ Includes \$6,150,061.98 for six months ending June 30, 1885.

§ And reappropriation of unexpended balances, estimated at \$38,000,000.

|| And reappropriation of unexpended balances, estimated at \$66,000,000.

XC REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

<i>Customs:</i>			
Quarter ended September 30, 1887	.....	\$62,588,115.92	
Quarter ended December 31, 1887	.....	49,433,018.08	
Quarter ended March 31, 1888	.....	56,217,548.18	
Quarter ended June 30, 1888	.....	50,852,491.45	
			\$219,091,173.63
<i>Internal revenue:</i>			
Quarter ended September 30, 1887	.....	31,422,039.49	
Quarter ended December 31, 1887	.....	31,049,183.89	
Quarter ended March 31, 1888	.....	27,426,159.13	
Quarter ended June 30, 1888	.....	34,399,489.47	
			124,296,871.98
<i>Sales of public lands:</i>			
Quarter ended September 30, 1887	.....	2,620,890.23	
Quarter ended December 31, 1887	.....	3,419,226.10	
Quarter ended March 31, 1888	.....	2,436,566.36	
Quarter ended June 30, 1888	.....	2,725,334.54	
			11,202,017.23
<i>Tax on circulation of national banks:</i>			
Quarter ended September 30, 1887	.....	912,411.69	
Quarter ended December 31, 1887	.....	8,901.21	
Quarter ended March 31, 1888	.....	818,567.27	
Quarter ended June 30, 1888	.....	8,686.68	
			1,748,566.85
<i>Repayment of interest by Pacific railroads:</i>			
Quarter ended September 30, 1887	.....	168,542.55	
Quarter ended December 31, 1887	.....	137,690.88	
Quarter ended March 31, 1888	.....	155,006.14	
Quarter ended June 30, 1888	.....	220,457.38	
			681,696.95
<i>Customs fees, fines, penalties, and forfeitures:</i>			
Quarter ended September 30, 1887	.....	273,201.10	
Quarter ended December 31, 1887	.....	196,131.21	
Quarter ended March 31, 1888	.....	224,341.87	
Quarter ended June 30, 1888	.....	403,774.02	
			1,097,448.20
<i>Fees—consular, letters patent, and lands:</i>			
Quarter ended September 30, 1887	.....	1,007,660.36	
Quarter ended December 31, 1887	.....	705,704.65	
Quarter ended March 31, 1888	.....	825,714.39	
Quarter ended June 30, 1888	.....	894,369.59	
			3,433,448.99
<i>Proceeds of sales of Government property:</i>			
Quarter ended September 30, 1887	.....	84,926.87	
Quarter ended December 31, 1887	.....	100,773.48	
Quarter ended March 31, 1888	.....	124,255.06	
Quarter ended June 30, 1888	.....	55,921.85	
			385,877.26
<i>Profits on coinage:</i>			
Quarter ended September 30, 1887	.....	1,113,855.90	
Quarter ended December 31, 1887	.....	2,644,182.29	
Quarter ended March 31, 1888	.....	2,508,477.09	
Quarter ended June 30, 1888	.....	3,121,119.20	
			9,387,634.48
<i>Revenues of District of Columbia:</i>			
Quarter ended September 30, 1887	.....	356,400.11	
Quarter ended December 31, 1887	.....	1,359,160.28	
Quarter ended March 31, 1888	.....	129,237.99	
Quarter ended June 30, 1888	.....	805,551.93	
			2,650,350.31
<i>Miscellaneous:</i>			
Quarter ended September 30, 1887	.....	1,780,353.60	
Quarter ended December 31, 1887	.....	1,059,408.36	
Quarter ended March 31, 1888	.....	761,004.83	
Quarter ended June 30, 1888	.....	1,710,222.09	
			5,310,988.88
Total ordinary receipts, exclusive of loans	.....		379,266,074.76
Receipts from loans, certificates, and notes	.....		285,016,650.00
Total receipts	.....		664,282,724.76
Balance in Treasury June 30, 1887	.....		512,851,434.36
Grand total	.....		1,177,134,159.12

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

CIVIL.	
Congress	\$5,892,115.81
Executive	10,883,470.35
Judiciary	4,581,828.63
Government in the Territories	281,176.55
Sub-treasuries	364,818.46
Public land offices	623,312.22
Mints and assay offices	225,612.01
Total civil	\$22,852,334.03
FOREIGN INTERCOURSE.	
Diplomatic salaries	311,195.56
Consular salaries	458,404.89
Contingent expenses of foreign missions	65,336.53
Contingencies of consulates	156,876.34
Publication of consular and commercial reports	14,605.63
Judgments Court of Alabama Claims	248,998.64
Spanish indemnity	28,181.74
Relief, protection, and rescuing shipwrecked American seamen	32,151.17
International exhibitions	63,500.00
Emergencies arising in the diplomatic and consular service	25,227.17
Miscellaneous items	188,983.76
Total foreign intercourse	1,508,461.40
MISCELLANEOUS.	
Mint establishment	1,062,500.76
Life-saving service	978,494.35
Revenue-cutter service	885,233.25
Steamboat-inspection service	268,826.27
Engraving and printing	957,768.37
Coast and Geodetic Survey	487,428.13
Light-house establishment	2,566,733.51
Marine-hospital establishment	529,627.43
Custom-houses, court-houses, post-offices, etc	3,565,028.72
Pay of assistant custodians and janitors for public buildings	402,000.00
Fuel, lights, and water for public buildings	665,716.83
Furniture and heating apparatus for public buildings	304,617.04
Vaults, safes, locks, and plans for public buildings	44,735.92
Refunds, reliefs, etc., under customs laws	17,144.16
Collecting revenue from customs:	
For the year 1888	\$6,481,599.57
For prior years	674,588.20
Detection and prevention of frauds upon the customs revenue	20,133.17
Refunding excess of deposits, etc	7,176,320.94
Debitures and drawbacks under customs laws	4,505,404.83
Compensation in lieu of moieties	3,341,916.79
Expenses of regulating immigration	13,264.36
Salaries, shipping service	159,836.10
Services to American vessels	54,370.14
Expenses, seal fisheries in Alaska	23,405.51
Assessing and collecting internal revenue	30,184.52
Paper for internal-revenue stamps	3,626,038.91
Redemption of internal-revenue stamps	43,038.67
Punishing violations of internal-revenue laws	25,998.26
Refunds, reliefs, etc., under internal-revenue laws	24,456.96
Allowance or drawback under internal-revenue laws	34,060.31
Payment of judgments, Court of Claims	55,698.25
Preventing the spread of epidemic diseases	701,040.30
Expenses of national currency	56,158.24
Distinctive paper for United States securities	3,462.81
Suppressing counterfeiting and other crimes	44,609.97
Transportation and storage of silver coin	59,960.79
Propagation, etc., food fishes	57,375.23
Expenses under Smithsonian Institution	253,370.65
Contingent expenses, independent treasury	93,297.49
Sinking funds, Pacific railroads	83,856.31
Mail transportation, Pacific railroads	1,331,641.25
Centennial Exposition, Ohio valley	1,208,244.51
International Medical Congress	147,750.00
District of Columbia:	
Expenses, 50 per cent. payable by the United States	10,000.00
Water department, payable from the water fund	\$3,983,377.28
Special trust funds	210,248.38
	84,487.82
	4,278,113.48

XCII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

MISCELLANEOUS—Continued.

Buildings and grounds in Washington under Chief Engineer.....	\$153,917.64	
State, War, and Navy Department building.....	239,275.04	
Furniture, fuel, light, etc., State, War, and Navy Department building.....	84,148.62	
Completion of Washington Monument.....	64,481.39	
Various monuments and statues.....	24,482.38	
Support and treatment of transient paupers.....	16,833.26	
Increasing water-supply, Washington, D. C.....	283,279.51	
Army Medical Museum and Library.....	142,544.55	
Department of Agriculture.....	1,414,173.90	
Deficiency in the postal revenues.....	3,056,037.13	
Capitol building and grounds.....	338,153.14	
Building for Library of Congress.....	112,751.63	
Interior Department building.....	5,780.00	
Benson Office building.....	52,609.05	
Government Hospital for the Insane.....	271,251.96	
Columbia Institution for the Deaf and Dumb.....	57,500.00	
Freedmen's Hospital and Asylum.....	50,543.16	
Howard University.....	24,500.00	
National Museum.....	162,421.86	
Surveying public and private lands.....	137,194.14	
Contingent expenses land offices.....	146,556.60	
Geological Survey.....	463,459.59	
Hot Springs Reservation, Arkansas.....	7,500.00	
Deposits by individuals for surveying public lands.....	91,135.95	
Repayment for lands erroneously sold.....	58,368.69	
Swamp lands and swamp-land indemnity.....	49,503.41	
Depredations on public timber.....	86,359.59	
Protecting public lands.....	107,485.38	
Five, two, and three per cent. funds to States.....	253,401.80	
Photolithographing for the Patent Office.....	79,509.57	
Official Gazette, Patent Office.....	41,869.00	
Miscellaneous items.....	245,758.63	
Total miscellaneous.....		\$48,506,465.37

INTERIOR DEPARTMENT.

Indians.....	6,249,307.87	
Pensions.....	80,288,508.77	
Total Interior Department.....		86,537,816.64

MILITARY ESTABLISHMENT.

Pay department.....	12,368,021.13	
Pay department, bounty and miscellaneous.....	1,199,562.85	
Commissary Department.....	1,523,940.58	
Quartermaster's Department.....	8,151,703.34	
Building for cavalry and artillery school, Fort Riley, Kans.....	197,500.00	
Purchase and repair of building at New York for Quartermaster's Department.....	92,823.00	
Medical department.....	374,115.76	
Ordnance department.....	1,192,805.60	
Armories and arsenals.....	233,751.05	
Military Academy.....	97,844.76	
Improving rivers and harbors.....	7,004,348.29	
Fortifications.....	134,760.52	
Construction of military posts, roads, etc.....	346,391.98	
National cemeteries, roads, etc.....	227,183.35	
Damages by improvement of Fox and Wisconsin Rivers.....	111,746.12	
Expenses of recruiting.....	101,167.50	
Contingencies of the Army.....	11,632.19	
Signal Service.....	755,946.71	
Expenses of military convicts.....	5,378.02	
Publication of official records of the war of the rebellion.....	48,287.19	
Support of the National Home for Disabled Volunteer Soldiers.....	1,989,056.00	
Support of Soldiers' Home.....	374,014.54	
Soldiers' Home permanent fund and interest account.....	321,804.84	
Support of military prison, Fort Leavenworth, Kans.....	85,777.49	
Army and Navy Hospital, Hot Springs, Ark.....	17,493.35	
Yellowstone National Park.....	20,000.00	
Claims, re-imbursments, reliefs, etc.....	1,531,565.79	
Miscellaneous items.....	23,812.16	
Total military establishment.....		38,522,436.11

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

NAVAL ESTABLISHMENT.	
Pay and contingencies of the Navy.....	\$7,334,865.11
Marine Corps.....	870,595.57
Naval Academy.....	180,650.41
Navigation.....	132,624.26
Ordnance.....	275,779.39
Equipment and recruiting.....	656,930.12
Yards and docks.....	1,239,965.25
Medicine and surgery.....	182,911.65
Provisions and clothing.....	1,464,270.07
Construction and repair.....	969,579.40
Steam engineering.....	681,025.68
Increase of the Navy.....	3,318,290.04
Extra pay to officers and men who served in the Mexican war (Navy).....	5,781.51
Mileage, Navy (Graham decision).....	29,179.99
Miscellaneous items.....	13,292.74
	17,355,741.19
Less repayments on account of advances.....	429,303.54
	\$16,926,437.65
Total naval establishment.....	\$16,926,437.65
Interest on the public debt.....	44,715,007.47
Premium on purchase of bonds.....	8,270,842.46
	267,924,801.13
Total net ordinary expenditures.....	267,924,801.13
Redemption of the public debt.....	249,760,258.05
	517,685,059.18
Total expenditures.....	517,685,059.18
Balance in Treasury June 30, 1888.....	659,449,099.94
	1,177,134,159.12
Grand total.....	1,177,134,159.12

TABLE N.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS) FOR THE QUARTER ENDED SEPTEMBER 30, 1888.

RECEIPTS.

Customs.....	\$61,404,839.24
Internal revenue.....	31,242,005.47
Sales of public lands.....	2,236,197.58
Tax on national banks.....	780,500.89
Repayment of interest by Pacific railroads.....	149,720.26
Customs, fees, fines, penalties, and forfeitures.....	218,686.14
Fees—consular, letters patent, and lands.....	637,540.12
Proceeds of sales of Government property.....	134,334.10
Profits on coinage, etc.....	1,429,521.13
Miscellaneous.....	1,729,110.01
	99,962,454.94
Total net ordinary receipts.....	99,962,454.94
Issues of public debt in excess of redemptions.....	18,331,450.00
Balance in the Treasury June 30, 1888.....	659,449,099.94
	777,743,004.88
Total.....	777,743,004.88

DISBURSEMENTS.

Customs.....	\$4,840,461.43
Internal revenue.....	923,097.22
Diplomatic.....	275,666.17
Treasury.....	10,361,736.05
Judiciary.....	901,980.57
Interior civil.....	1,764,390.78
	19,067,332.22
Total civil and miscellaneous.....	19,067,332.22
Indians.....	1,696,495.37
Pensions.....	24,919,467.88
Military establishment.....	9,253,164.53
Naval establishment.....	4,577,544.08
Interest on the public debt.....	11,813,658.11
Premium on bonds purchased.....	6,539,936.72
	77,867,599.91
Total net ordinary expenditures.....	77,867,599.91
Redemption of public debt in excess of issues.....	33,025,933.35
Balance in the Treasury September 30, 1888.....	666,849,471.62
	777,743,004.88
Total.....	777,743,004.88

RECEIPTS, 1789-1888.

XCIV

TO JUNE 30, 1888, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951.19			\$361,391.34	\$4,771,342.53	
1792	\$8,028.00	3,669,960.31			5,102,498.45	8,772,458.76	
1793	38,500.00	4,652,923.14			1,797,272.01	6,450,195.15	
1794	303,472.00	5,431,904.87			4,007,950.78	9,439,855.65	
1795	160,000.00	6,114,534.59	\$4,800.00		3,396,424.00	9,515,758.59	
1796	160,000.00	8,377,529.65	42,800.00		320,000.00	8,740,329.65	
1797	80,960.00	8,688,780.99			70,000.00	8,758,780.99	
1798	79,920.00	7,900,995.80		78,675.00	200,000.00	8,179,170.80	
1799	71,040.00	7,546,813.31			5,000,000.00	12,546,813.31	
1800	71,040.00	10,848,749.10			1,565,229.24	12,413,978.34	
1801	88,800.00	12,995,330.95	10,125.00			12,945,455.95	
1802	39,960.00	14,995,793.95				14,995,793.95	
1803		11,064,097.63				11,064,097.63	
1804		11,826,307.38				11,826,307.38	
1805		13,560,693.20				13,560,693.20	
1806		15,559,931.07				15,559,931.07	
1807		16,398,019.26				16,398,019.26	
1808		17,060,661.93				17,060,661.93	
1809		7,773,473.12				7,773,473.12	
1810		9,384,214.28			2,750,000.00	12,134,214.28	
1811		14,422,634.09				14,422,634.09	
1812		9,801,132.76			12,837,900.00	22,639,032.76	
1813		14,340,409.95	300.00		26,184,135.00	40,524,844.95	
1814		11,181,625.16	85.79		23,377,826.00	34,559,536.95	
1815		15,696,916.82	11,541.74	\$32,107.64	35,220,671.40	50,961,237.60	
1816		47,676,985.66	68,665.16	686.09	9,425,084.91	57,171,421.82	
1817	202,426.30	33,099,040.74	267,819.14		466,723.45	33,833,592.33	
1818	525,000.00	21,585,171.04	412.62		8,353.00	21,593,936.66	
1819	675,000.00	24,603,374.37			2,291.00	24,605,665.37	
1820	1,000,000.00	17,840,669.55		40,000.00	3,000,824.13	20,881,493.68	
1821	105,000.00	14,573,379.72			5,000,324.00	19,573,703.72	
1822	297,500.00	20,232,427.94				20,232,427.94	
1823	350,000.00	20,540,666.26				20,540,666.26	
1824	350,000.00	19,381,212.79			5,000,000.00	24,381,212.79	
1825	367,500.00	21,840,858.02			5,000,000.00	26,840,858.02	
1826	402,500.00	25,260,434.21				25,260,434.21	
1827	420,000.00	22,966,363.96				22,966,363.96	
1828	455,000.00	24,763,629.23				24,763,629.23	
1829	490,000.00	24,827,627.38				24,827,627.38	
1830	490,000.00	21,844,116.51				21,844,116.51	
1831	490,000.00	28,526,820.82				28,526,820.82	
1832	490,000.00	31,867,450.66				31,867,450.66	\$1,889.50
1833	474,985.00	33,948,426.25				33,948,426.25	
1834	234,349.50	21,791,935.55				21,971,935.55	
1835	506,480.82	35,430,087.10				35,430,087.10	
1836	292,674.67	50,826,796.08				50,826,796.08	
1837		24,954,153.04			2,992,989.15	27,947,142.19	63,288.35
1838		26,302,561.74			12,716,820.86	39,019,382.60	
1839		31,482,749.61			3,857,276.21	35,340,025.82	1,458,782.93
1840		19,480,115.33			5,589,547.51	25,069,662.84	37,469.25
1841		16,860,160.27			13,659,317.38	30,519,477.65	
1842		19,076,197.25			14,808,735.64	34,784,932.89	11,188.00
1843*		8,231,001.26		71,700.83	12,479,708.36	20,782,410.45	
1844		20,320,707.78		666.60	1,877,181.35	31,198,555.73	
1845		29,970,105.80				29,970,105.80	28,251.00
1846		29,699,967.74				29,699,967.74	
1847		26,467,403.16		28,365.91	28,872,399.45	55,368,168.52	30,000.00
1848		35,698,699.21		37,080.00	21,256,700.00	56,992,479.21	
1849		30,721,077.50		487,065.48	28,588,750.00	59,796,892.98	
1850		43,592,888.88		10,550.00	4,045,950.00	47,649,388.88	
1851		52,555,039.33		4,264.92	4,203,400.00	52,762,704.25	
1852		49,846,815.60			46,300.00	49,893,115.60	
1853		61,587,031.68		22.50	16,350.00	61,603,404.18	103,301.37
1854		73,800,341.40			2,001.67	73,802,343.07	
1855		65,350,574.68			800.00	65,351,374.68	
1856		74,056,699.24			200.00	74,056,899.24	
1857		68,965,312.57			3,900.00	68,969,212.57	
1858		46,655,365.96			23,717,300.00	70,372,665.96	
1859		52,777,107.92		709,357.72	28,287,500.00	81,773,965.64	15,408.34
1860		56,034,599.83		10,008.00	20,776,800.00	76,841,407.83	
1861		41,476,299.49		33,630.90	41,861,709.74	83,371,640.13	
1862		51,919,261.09		68,400.00	529,692,460.50	581,680,121.59	11,110.81
1863		112,094,945.51		602,345.44	776,682,361.57	889,379,652.52	6,000.01
1864		243,412,971.20		21,174,101.01	1,128,873,945.36	1,393,461,017.57	9,210.40
1865		322,031,158.19		11,683,446.89	1,472,224,740.85	1,805,939,345.93	6,995.11

uary 1 to June 30, 1843.

XCVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF THE RECEIPTS OF THE UNITED

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657.89	\$179,046,651.58	\$309,226,813.42	\$1,974,754.12	\$665,031.03	\$29,036,314.23
1867	160,817,099.73	176,417,810.88	266,027,537.43	4,200,233.70	1,163,575.76	15,037,522.15
1868	198,076,537.09	164,464,599.56	191,087,589.41	1,788,145.85	1,348,715.41	17,745,403.59
1869	158,936,082.87	180,048,426.63	158,356,460.86	765,685.61	4,020,344.34	13,997,338.65
1870	183,781,985.76	194,538,374.44	184,899,756.49	229,102.88	3,350,481.76	12,942,118.30
1871	177,604,116.51	206,270,408.05	143,098,153.63	580,355.37	2,388,646.68	22,093,541.21
1872	138,019,122.15	216,370,286.77	130,642,177.72	-----	2,575,714.19	15,106,051.23
1873	134,666,001.85	188,089,522.70	113,729,314.14	315,254.51	2,882,312.38	17,161,270.05
1874	159,293,673.41	163,103,833.69	102,409,784.90	-----	1,852,428.93	32,575,043.32
1875	178,833,339.54	157,167,722.35	110,007,493.58	-----	1,413,640.17	15,431,915.31
1876	172,804,061.32	148,071,984.61	116,700,732.03	93,798.80	1,129,466.95	24,070,602.31
1877	149,909,377.21	130,956,493.07	118,630,407.83	-----	976,253.68	30,437,487.42
1878	214,887,645.88	130,170,680.20	110,581,624.74	-----	1,079,743.37	15,614,728.09
1879	286,591,453.88	137,250,047.70	113,581,610.58	-----	924,781.66	20,585,697.49
1880	386,832,588.65	186,522,064.60	124,009,373.92	30.85	1,016,506.60	21,978,525.01
1881	231,940,064.44	198,159,676.02	135,264,385.51	1,516.89	2,201,863.17	25,154,850.98
1882	280,607,668.37	220,410,730.25	146,497,595.45	160,141.69	4,753,140.37	31,703,642.52
1883	275,450,903.53	214,706,496.93	144,720,368.98	108,156.60	7,955,864.42	30,796,695.02
1884	374,189,081.98	195,067,489.76	121,586,072.51	70,720.75	9,810,705.01	21,984,881.89
1885	424,941,403.07	181,471,939.34	112,498,725.54	-----	5,705,986.44	24,014,055.06
1886	521,794,026.26	192,905,023.44	116,806,936.48	108,239.94	5,630,999.34	20,989,527.86
1887	526,848,755.46	217,286,893.13	118,823,391.22	32,892.05	9,254,286.42	26,005,814.84
1888	512,851,434.36	219,091,173.63	124,296,871.98	1,565.82	11,202,017.23	24,674,446.10
-----		6,078,062,848.90	3,692,586,328.44	28,131,990.32	262,079,181.81	618,752,274.29

*Amount heretofore credited to the Treasurer as

RECEIPTS, 1789-1888.

XCVII

STATES FROM MARCH 4, 1789, TO JUNE 30, 1888, ETC.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1866		\$519,949,564.38		\$38,083,055.68	\$712,851,553.05	\$1,270,884,173.11	\$172,094.29
1867		462,846,679.92		27,787,330.35	640,426,910.29	1,131,060,920.56	721,827.93
							2,675,918.19
1868		376,434,453.82		29,203,629.50	625,111,433.20	1,030,749,516.52	
1869		357,188,256.09		13,755,491.12	238,678,081.06	609,621,828.27	*2,070.73
1870		395,959,833.87		15,295,943.76	285,474,496.00	696,729,973.63	
1871		374,431,104.94		8,892,839.95	268,768,523.47	652,092,468.36	*3,396.18
1872		364,694,229.91		9,412,637.65	305,047,054.00	679,153,921.56	*18,228.35
1873		322,177,673.78		11,560,530.89	214,931,017.00	548,669,221.67	*3,047.80
1874		299,941,090.84		5,037,665.22	439,272,535.46	744,251,291.52	12,601.40
1875		284,020,771.41		3,979,279.69	387,971,556.00	675,971,607.10	
1876		290,066,584.70		4,029,280.58	397,455,808.00	691,551,673.28	
1877		281,000,642.00		405,776.58	348,871,749.00	630,278,167.58	
1878		257,446,776.40		317,102.30	404,581,201.00	662,345,079.70	
1879		272,322,136.83		1,505,047.63	792,807,643.00	1,066,634,827.46	
1880		333,526,500.98		110.00	211,814,103.00	545,340,713.98	
1881		360,782,292.57			113,750,534.00	474,532,826.57	
1882		403,525,250.28			120,945,724.00	524,470,974.28	
1883		398,287,581.95			555,942,564.00	954,230,145.95	
1884		348,519,869.92			206,877,886.00	555,397,755.92	*1,500.60
1885		323,690,706.38			245,196,303.00	568,887,009.38	47,097.65
1886		336,439,727.06			116,314,850.00	452,754,577.06	
1887		371,403,277.66			154,440,900.00	525,844,177.66	7,997.64
1888		375,266,074.76			285,016,650.00	664,282,724.76	
	\$9,720,136.29	10,689,332,760.05	\$485,224.45	204,259,220.83	12,395,779,118.84	23,289,856,324.17	2,715,461.82

unavailable and since recovered and charged to his account.

H. Ex. 2—VII

TABLE P.—STATEMENT OF THE EXPENDITURES OF THE UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400.06	\$122,617,434.07	\$5,059,360.71	\$16,347,621.34	\$42,989,383.10
1866.....	283,154,676.06	43,285,662.00	3,295,729.32	15,605,549.88	40,613,114.17
	3,568,638,312.28 *3,621,780.07	717,551,816.39 *77,992.17	103,369,211.42 *53,286.61	119,607,656.01 *9,737.87	643,604,554.33 *718,769.52
1867.....	3,572,260,092.35	717,629,808.56	103,422,498.03	119,617,393.88	644,323,323.85
1868.....	95,224,415.63	31,034,011.04	4,642,531.77	20,936,551.71	51,110,223.72
1869.....	123,246,648.62	25,775,502.72	4,100,682.32	23,782,386.78	53,009,867.67
1870.....	78,501,900.61	20,000,757.97	7,042,923.06	28,476,621.78	56,474,061.53
1871.....	57,655,675.40	21,780,229.87	3,407,938.15	28,340,202.17	53,237,461.56
1872.....	35,799,991.82	19,431,027.21	7,426,997.44	34,443,894.88	60,481,916.23
1873.....	35,372,157.20	21,249,809.99	7,061,728.82	28,533,402.76	60,984,757.42
1874.....	46,323,138.31	23,526,256.79	7,951,704.88	29,359,426.86	73,328,110.06
1875.....	42,313,927.22	30,932,587.42	6,692,462.09	29,038,414.66	85,141,591.61
1876.....	41,120,645.98	21,497,626.27	8,384,656.82	29,456,216.22	71,070,702.98
1877.....	38,070,888.64	18,963,309.82	5,966,558.17	28,257,395.69	73,599,661.04
1878.....	37,082,735.90	14,959,935.36	5,277,007.22	27,963,752.27	58,926,532.53
1879.....	32,154,147.85	17,365,301.37	4,629,280.28	27,137,019.08	53,177,703.57
1880.....	40,425,660.73	15,125,126.84	5,206,109.08	35,121,482.39	65,741,555.49
1881.....	38,116,916.22	13,536,984.74	5,945,457.09	56,777,174.44	54,713,529.76
1882.....	40,466,460.55	15,686,671.66	6,514,161.09	50,059,279.62	64,416,324.71
1883.....	43,570,494.19	15,032,046.26	9,736,747.40	61,345,193.95	57,219,750.98
1884.....	48,911,382.93	15,283,437.17	7,362,590.34	66,012,573.64	68,678,022.21
1885.....	39,429,603.36	17,292,601.44	6,475,999.29	55,429,228.06	70,920,433.70
1886.....	42,670,578.47	16,021,079.67	6,552,494.63	56,102,287.49	87,494,258.38
1887.....	34,824,152.74	13,907,887.74	6,099,158.17	63,404,864.03	74,166,929.85
1888.....	38,561,025.85	15,141,126.80	6,194,522.69	75,029,101.79	85,264,825.59
1888.....	38,522,436.11	16,926,437.65	6,249,307.87	80,288,508.77	72,952,260.80
Total.....	4,640,125,166.68	1,138,099,564.36	242,343,516.70	1,054,912,352.92	2,006,433,807.24

*Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1886. The

EXPENDITURES, 1789-1888.

CI

STATES FROM MARCH 4, 1789, TO JUNE 30, 1888, ETC.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199.28	\$1,717,900.11	\$77,395,090.30	\$609,616,141.68	\$1,906,433,331.37	\$33,933,657.89
1866	385,954,731.43	58,476.51	133,067,624.91	620,263,249.10	1,139,344,081.95	165,301,654.76
	5,152,771,550.43	7,611,003.56	502,689,519.27	2,374,677,103.12	8,037,749,176.88	.....
	*4,481,566.24	.....	*2,888.48	*100.31	*4,484,555.03	*4,484,555.03
1867	5,157,253,116.67	7,611,003.56	502,692,407.75	2,374,677,203.43	8,042,233,731.41	160,817,099.73
1868	202,947,733.87	10,813,349.38	143,781,591.91	735,536,980.11	1,093,079,655.27	198,076,537.09
1869	229,915,088.11	7,001,151.04	140,424,045.71	692,549,685.88	1,069,889,970.74	158,936,082.87
1870	190,496,354.95	1,674,680.05	130,694,242.80	261,912,718.31	584,777,996.11	183,781,985.76
1871	164,421,507.15	15,996,555.60	129,235,498.00	393,254,282.13	702,907,842.88	177,604,116.51
1872	157,583,827.58	9,016,794.74	125,576,565.93	399,503,670.65	691,680,858.90	138,019,122.15
1873	180,488,636.90	5,105,819.99	117,357,839.72	405,007,307.54	682,525,270.21	134,666,001.85
1874	194,118,985.00	1,395,073.55	104,750,688.44	233,699,352.58	524,044,597.91	159,293,673.41
1875	171,529,848.27	.....	107,119,815.21	422,065,060.23	724,698,933.99	178,833,339.54
1876	164,857,813.36	.....	103,093,544.57	407,377,492.48	682,000,885.32	172,804,061.32
1877	144,209,963.28	.....	100,243,271.23	449,345,272.80	714,446,357.39	149,909,377.21
1878	134,463,452.15	.....	97,124,511.58	323,965,424.05	565,299,898.91	214,887,645.88
1879	161,619,934.53	.....	102,500,874.65	353,676,944.90	590,641,271.70	286,591,453.88
1880	169,090,062.25	2,795,320.42	105,327,949.00	699,445,809.16	966,393,692.69	386,832,588.65
1881	177,142,897.63	1,061,248.78	95,757,575.11	432,590,280.41	700,233,238.19	231,940,064.44
1882	186,904,232.78	.....	82,508,741.18	165,152,335.05	425,865,222.64	280,607,668.57
1883	206,248,006.29	.....	71,077,206.79	271,646,299.55	529,627,739.12	275,450,903.53
1884	189,547,865.85	.....	59,160,131.25	590,083,829.96	855,491,967.50	374,189,081.98
1885	208,840,678.64	.....	54,578,378.48	211,760,353.43	471,987,288.54	521,794,026.26
1886	191,902,992.53	.....	51,386,256.47	205,520,690.50	447,699,847.86	526,848,755.46
1887	220,190,602.72	.....	50,580,145.97	271,901,321.15	539,833,501.12	512,851,434.36
1888	214,938,951.20	8,270,842.46	47,741,577.25	249,760,258.05	517,685,059.18	659,449,099.94
	9,171,914,407.90	77,700,206.33	2,567,427,866.47	10,810,649,281.71	22,627,691,762.41	.....

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date.

TABLE Q.—RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

BALTIMORE.

Balance June 30, 1887 \$9,808,083.11

RECEIPTS.

On account of customs	\$3,080,040.16	
On account of internal revenue	110,637.62	
On account of certificates of deposit, act June 8, 1872	8,490,000.00	
On account of Post-Office Department	797,124.54	
On account of transfers	6,303,733.70	
On account of patent fees	50.00	
On account of disbursing officers	2,709,476.66	
On account of semi-annual duty	26,279.10	
On account of the Secretary of the Treasury	830.50	
On account of Treasurer United States, transfer account	2,200,980.35	
On account of repayments	57,690.91	
On account of redemption and exchange	6,595,131.30	
On account of miscellaneous	16,015.87	
		<u>30,387,930.71</u>
		40,196,013.82

DISBURSEMENTS.

On account of Treasury drafts	3,526,480.57	
On account of Post-Office drafts	673,484.50	
On account of disbursing officers	2,798,515.96	
On account of interest	382,979.63	
On account of redemption and exchange	6,646,396.30	
On account of Treasurer United States, transfer account	1,445,580.14	
On account of bonds redeemed	366,371.50	
On account of transfers	5,494,564.57	
On account of certificates of deposit, act of June 8, 1872	7,970,000.00	
		<u>29,304,373.17</u>
Balance June 30, 1888.....		<u>10,891,640.65</u>

BOSTON.

Balance June 30, 1887 \$18,803,461.69

RECEIPTS.

On account of customs	\$23,248,255.29	
On account of certificates of deposit, act June 8, 1872	1,900,000.00	
On account of Post-Office Department	2,407,462.89	
On account of transfers:		
Treasurer's	12,566,461.78	
Standard dollars	2,481,500.00	
On account of patent fees	6,386.00	
On account of disbursing officers	24,757,964.01	
On account of semi-annual duty	223,519.04	
On account of the Secretary of the Treasury	3,347.05	
On account of redemptions	5,950,037.00	
On account of miscellaneous	1,746,534.15	
		<u>75,292,467.21</u>
		94,095,928.90

DISBURSEMENTS.

On account of Treasury drafts	\$4,191,991.76	
On account of Post-Office drafts	2,431,123.74	
On account of disbursing officers	22,198,303.70	
On account of interest	4,071,232.79	
On account of bonds purchased	7,093,107.32	
On account of the Secretary of the Treasury	4,798.32	
On account of silver certificates redeemed	170,700.00	
On account of transfers	19,552,797.92	
On account of United States notes mutilated	664,700.00	
On account of certificates of deposit, act June 8, 1872	1,325,000.00	
On account of standard dollars exchanged	3,926,323.00	
On account of fractional currency (silver and minor coins) redeemed ..	1,188,599.00	
On account of miscellaneous	16,484.87	
		<u>76,835,162.42</u>
Balance June 30, 1888.....		<u>17,260,766.48</u>

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURERS. CIII

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

CHICAGO.

Balance June 30, 1887..... \$5, 930, 658. 28

RECEIPTS.

On account of customs.....	\$5, 835, 607. 52
On account of internal revenue.....	1, 076, 777. 05
On account of sales of public lands.....	70, 410. 02
On account of certificates of deposit, act June 8, 1872.....	260, 000. 00
On account of Post-Office Department.....	6, 278, 767. 36
On account of transfers:	
Treasurer's.....	30, 326, 460. 64
Standard dollars.....	3, 237, 135. 00
On account of patent fees.....	5, 386. 50
On account of disbursing officers.....	11, 093, 485. 12
On account of semi-annual duty.....	26, 464. 92
On account of the Secretary of the Treasury.....	12, 998. 27
On account of repayments.....	237, 504. 69
On account of silver exchanges.....	4, 586, 926. 00
On account of miscellaneous.....	89, 060. 66

63, 136, 983. 75

69, 067, 642. 03

DISBURSEMENTS.

On account of Treasury drafts.....	12, 015, 179. 88
On account of Post-Office drafts.....	5, 846, 697. 38
On account of disbursing officers.....	11, 351, 706. 15
On account of trade dollars.....	36, 050. 00
On account of the Secretary of the Treasury.....	6, 244. 87
On account of interest.....	885, 130. 02
On account of silver exchanges.....	4, 598, 276. 00
On account of gold certificates.....	4, 592, 000. 00
On account of silver certificates.....	2, 371, 000. 00
On account of transfers.....	13, 645, 320. 48
On account of United States notes mutilated.....	3, 286, 000. 00
On account of certificates of deposit, act June 8, 1872.....	120, 000. 00

58, 703, 634. 78

Balance June 30, 1888..... 10, 364, 007. 25

CINCINNATI.

Balance June 30, 1887..... \$9, 775, 126. 13

RECEIPTS.

On account of customs.....	\$2, 358, 434. 07
On account of gold certificates.....	280, 000. 00
On account of certificates of deposit, act June 8, 1872.....	2, 270, 000. 00
On account of Post-Office Department.....	1, 779, 444. 43
On account of transfers:	
Treasurer's.....	13, 966, 729. 68
Standard dollars.....	1, 491, 500. 00
On account of patent fees.....	1, 022. 00
On account of disbursing officers.....	1, 836, 969. 39
On account of semi-annual duty.....	33, 066. 32
On account of the Secretary of the Treasury.....	1, 989. 55
On account of repayments.....	5, 835. 51
On account of redemptions.....	4, 551, 251. 80
On account of miscellaneous.....	24, 942. 10

28, 601, 184. 85

38, 376, 310. 98

DISBURSEMENTS.

On account of Treasury drafts.....	1, 804, 889. 69
On account of Post-Office drafts.....	1, 769, 217. 94
On account of disbursing officers.....	1, 684, 338. 98
On account of interest.....	840, 290. 68
On account of gold certificates.....	584, 770. 00
On account of silver certificates.....	1, 923, 000. 80
On account of transfers.....	9, 026, 206. 90
On account of United States notes mutilated.....	1, 487, 300. 00
On account of certificates of deposit, act June 8, 1872.....	2, 050, 000. 00
On account of fractional currency (silver and minor coins) redeemed..	4, 659, 055. 80

25, 828, 969. 99

Balance June 30, 1888..... 12, 547, 340. 99

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW ORLEANS.

Balance June 30, 1887.....		\$11,686,862.48
RECEIPTS.		
On account of customs.....	\$3,042,368.03	
On account of internal revenue.....	15,982.57	
On account of sales of public lands.....	1,280,682.44	
On account of Post-Office Department.....	861,036.29	
On account of transfers:		
Treasurer's.....	13,256,910.58	
Standard dollars and fractional silver.....	6,932,450.00	
On account of patent fees.....	65.00	
On account of disbursing officers.....	3,158,658.85	
On account of assay office—bullion.....	718.02	
On account of semi-annual duty.....	35,883.81	
On account of the Secretary of the Treasury.....	5,303.01	
On account of repayments.....	329,900.04	
On account of redemption.....	1,941,500.00	
On account of miscellaneous.....	13,897.87	
		30,875,346.51
		42,562,210.99
DISBURSEMENTS.		
On account of Treasury drafts.....	3,639,403.21	
On account of Post-Office drafts.....	936,854.66	
On account of disbursing officers.....	3,141,932.52	
On account of the Secretary of the Treasury.....	6,694.50	
On account of interest.....	376,029.30	
On account of bonds redeemed.....	17,079.00	
On account of gold certificates canceled.....	1,214,070.00	
On account of silver certificates.....	1,941,500.00	
On account of transfers.....	12,739,437.02	
On account of U. S. notes mutilated, etc., and national-bank notes.....	2,796,000.00	
		26,809,000.21
Balance June 30, 1888.....		15,753,210.78

NEW YORK.

Balance June 30, 1887.....		\$174,189,258.57
RECEIPTS.		
On account of customs.....	\$150,009,124.65	
On account of internal revenue.....	71,838.94	
On account of certificates of deposit, act June 8, 1872.....	7,260,000.00	
On account of Post-Office Department.....	9,205,831.40	
On account of transfers:		
Treasurer's.....	195,413,648.98	
Standard dollars.....	6,348,055.00	
On account of patent fees.....	2,515.10	
On account of disbursing officers.....	217,650,704.28	
On account of assay office:		
Ordinary expenses.....	162,121.91	
Bullion.....	50,485,219.92	
On account of semi-annual duty.....	220,491.06	
On account of the Secretary of the Treasury.....	13,791.86	
On account of interest.....	32,338,705.31	
On account of United States bonds.....	48,199,528.65	
On account of redemption and exchange.....	66,857,861.00	
On account of special customs deposits.....	787,240.20	
On account of miscellaneous.....	4,027,357.05	
		789,054,035.31
		963,243,293.88
DISBURSEMENTS.		
On account of Treasury drafts.....	293,683,224.80	
On account of Post-Office drafts.....	10,316,136.03	
On account of disbursing officers.....	125,664,205.11	
On account of assay office:		
Ordinary expenses.....	160,311.41	
Bullion.....	30,623,473.95	
On account of transfers.....	91,745,337.09	
On account of interest.....	32,338,705.31	
On account of gold certificates, Department series.....	2,098,000.00	
On account of gold certificates, New York series.....	44,153,230.00	
On account of gold certificates, old series.....	35,320.00	
On account of silver certificates.....	9,377,000.00	
On account of United States notes mutilated.....	21,041,000.00	
On account of national-bank notes.....	4,205,000.00	
On account of fractional currency.....	1,900.00	
On account of certificates of deposit, act of June 8, 1872.....	2,300,000.00	
On account of United States bonds.....	48,199,528.65	
On account of redemption and exchange.....	64,872,179.00	
On account of special customs deposits.....	390,692.78	
		790,211,244.73
Balance June 30, 1888.....		178,032,049.15

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURERS. CV

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

PHILADELPHIA.

Balance June 30, 1887 \$24,940,641.34

RECEIPTS.

On account of customs	\$18,761,000.60	
On account of the Secretary of the Treasury	12,165.65	
On account of redemption and exchange	12,241,472.00	
On account of certificates, act June 8, 1872	9,520,000.00	
On account of Post-Office Department	2,360,347.76	
On account of transfers	11,434,254.37	
On account of patent fees	2,747.75	
On account of disbursing officers	11,284,838.20	
On account of Treasurer's transfer account	5,342,790.79	
On account of semi-annual duty	67,077.00	
On account of customs fees	121,237.13	
On account of miscellaneous	1,460,863.39	
		<u>72,608,794.64</u>
		97,549,435.98

DISBURSEMENTS.

On account of Treasury drafts	11,294,800.98	
On account of Post-Office drafts	2,504,462.95	
On account of disbursing officers	11,238,573.90	
On account of Treasurer's transfer account	2,963,475.74	
On account of redemption and exchange	12,287,239.00	
On account of interest	2,402,466.16	
On account of the Secretary of the Treasury	11,205.39	
On account of transfers	19,336,458.90	
On account of certificates of deposit, act June 8, 1872	10,350,000.00	
		<u>72,388,683.02</u>
Balance June 30, 1888		<u>25,160,752.96</u>

SAINT LOUIS.

Balance June 30, 1887 \$22,375,728.52

RECEIPTS.

On account of customs	\$2,187,321.14	
On account of internal revenue	2,375,600.88	
On account of sales of public lands	42,217.60	
On account of certificates of deposit, act June 8, 1872	350,000.00	
On account of Post-Office Department	2,244,294.84	
On account of transfers:		
Treasurer's	18,345,788.24	
Standard dollars	1,966,500.00	
On account of patent fees	1,193.00	
On account of disbursing officers	11,345,163.44	
On account of assay office:		
Ordinary expenses	5,895.68	
Bullion	120,000.00	
On account of semi-annual duty	16,888.16	
On account of the Secretary of the Treasury	15,405.00	
On account of interest	25.50	
On account of repayments	91,134.96	
On account of miscellaneous	49,398.22	
		<u>39,156,826.66</u>
		61,532,555.18

DISBURSEMENTS.

On account of Treasury drafts	12,000,276.70	
On account of Post-Office drafts	2,123,879.08	
On account of disbursing officers	11,266,108.80	
On account of assay office:		
Ordinary expenses	6,181.57	
Bullion	137,864.74	
On account of interest	404,636.17	
On account of redemption and exchange	188,476.50	
On account of transfers	14,626,748.28	
On account of United States notes mutilated	346,000.00	
On account of the Secretary of the Treasury	15,361.00	
		<u>41,115,532.84</u>
Balance June 30, 1888		<u>20,417,022.34</u>

CVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

SAN FRANCISCO.

Balance June 30, 1887 \$59,816,460.97

RECEIPTS.

On account of customs	\$10,344,264.24	
On account of internal revenue	2,194,573.70	
On account of sales of public lands	1,450,274.41	
On account of Post-Office Department	1,032,540.84	
On account of transfers:		
Treasurer's	3,838,837.37	
Standard dollars	3,130,905.00	
On account of patent fees	14,274.50	
On account of disbursing officers	11,307,136.34	
On account of semi-annual duty	10,632.63	
On account of the Secretary of the Treasury	15,874.72	
On account of miscellaneous	1,629,507.22	
		34,968,820.97

94,785,281.94

DISBURSEMENTS.

On account of Treasury drafts	16,360,796.73	
On account of Post-Office drafts	920,289.13	
On account of disbursing officers	11,425,634.27	
On account of the Secretary of the Treasury	19,123.16	
On account of interest	313,876.80	
On account of Treasurer's transfers	33,001.57	
On account of standard silver dollars	7,544,665.00	
On account of fractional silver	639,620.00	
On account of transfers trade dollars to United States Mint	161,263.00	
On account of United States notes and national-bank notes	100,000.00	
		37,518,269.66

Balance June 30, 1888 57,267,012.28

RECAPITULATION.

Total receipts	\$1,164,082,390.61
Total disbursements	1,158,714,870.82
Receipts over disbursements	5,367,519.79

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, WITH THE AMOUNT OF ORDINARY DUTY COLLECTED THEREON, DURING THE YEARS ENDING JUNE 30, 1887 AND 1888.

CLASS A.—ARTICLES OF FOOD, AND ANIMALS.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty.</i>						
Animals, not elsewhere specified	<i>Dollars.</i> 3, 136, 082			<i>Dollars.</i> 3, 336, 622		
Bologna sausages	49, 828			54, 973		
Cocoa or cacao, crude, and leaves and shells of	1, 670, 008			2, 252, 031		
Coffee	56, 360, 701			60, 509, 522		
Curry and curry powder	4, 311			10, 089		
Eggs	1, 960, 405			2, 312, 477		
Farinaceous substances, and preparations of	721, 984			903, 465		
Fish, not elsewhere specified	1, 093, 562			1, 385, 514		
Fruits, including nuts, not elsewhere specified	4, 767, 629			5, 774, 848		
Oil cake	58, 512			58, 392		
Sauerkraut	9, 311			54, 230		
Spices, unground, not elsewhere specified	3, 315, 965			3, 344, 069		
Supplies for war vessels of other nations				137		
Tea	16, 373, 423			13, 473, 919		
Yams	3, 004			2, 564		
Articles imported free of duty under reciprocity treaty with Hawaiian Islands:						
Rice	383, 985			551, 257		
Molasses	14, 712			6, 417		
Sugar	9, 255, 351			10, 260, 048		
Tallow				762		
Total from Hawaiian Islands	9, 654, 048			10, 818, 484		
TOTAL FREE OF DUTY	99, 183, 733			104, 291, 336		
<i>Dutiable.</i>						
Animals, not elsewhere specified	4, 665, 067	933, 013	20.00	4, 661, 849	932, 370	20.00
Breadstuffs	6, 386, 561	1, 075, 811	16.84	8, 215, 337	1, 115, 811	13.58
Chicory	163, 682	106, 672	65.17	187, 012	121, 188	64.80
Chocolate	74, 197	5, 694	7.67	124, 791	9, 989	8.00
Cocoa, prepared	144, 906	12, 693	8.76	178, 059	11, 715	6.58
Coffee substitutes	7, 399	2, 375	32.10	5, 071	1, 688	33.28
Fish, not elsewhere specified	2, 817, 352	611, 938	21.72	3, 065, 585	645, 507	21.06
Fruits, including nuts, not elsewhere specified	15, 101, 447	4, 214, 779	27.90	15, 121, 086	4, 482, 585	29.64
Hay	791, 687	157, 445	18.89	978, 673	200, 809	20.62
Honey	5, 242	2, 693	51.38	24, 185	17, 409	71.98
Infants' food	43, 635	8, 727	20.00	58, 462	11, 692	20.00
Oils: Olive, and other salad	654, 819	163, 648	25.00	629, 216	157, 260	a25.00
Provisions, comprising meat and dairy products	1, 759, 262	430, 007	24.44	2, 060, 156	506, 993	24.62
Rice	1, 518, 766	971, 455	a64.01	2, 434, 813	1, 796, 818	a73.90
Salt	1, 455, 385	676, 866	a49.92	1, 128, 071	552, 694	a54.41
Spices, ground	170, 304	66, 271	38.91	183, 325	72, 765	39.68
Sugar and molasses:						
Molasses	5, 336, 730	1, 496, 863	28.05	5, 262, 863	1, 347, 327	25.60
Sugar	68, 882, 884	56, 507, 496	82.04	63, 685, 799	50, 647, 014	79.52
Total sugar and molasses	74, 219, 614	58, 004, 359	78.15	68, 948, 662	51, 994, 341	75.41

NOTE.—The values of articles withdrawn from warehouse on which the duty is remitted are excluded from all computations of average rates of duty.

CVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS A.—ARTICLES OF FOOD, AND ANIMALS—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Vegetables:	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Potatoes	542,234	214,638	39.58	3,693,097	1,239,369	33.56
All other	1,734,070	332,872	19.20	3,388,662	516,282	15.23
Vinegar	17,447	6,378	36.56	17,928	6,505	36.28
TOTAL DUTIABLE	112,273,076	67,998,334	60.57	115,104,040	64,393,790	55.90
<i>Recapitulation.</i>						
Total free of duty	99,183,773			104,291,336		
Total dutiable	112,273,076	67,998,334	60.57	115,104,040	64,393,790	55.90
Total Class A	211,456,849	67,998,334	32.16	219,395,376	64,393,790	29.34

CLASS B.—ARTICLES IN A CRUDE CONDITION WHICH ENTER INTO THE PROCESSES OF DOMESTIC INDUSTRY.

<i>Free of duty.</i>						
Aluminium	9,458			16,764		
Asbestos, unmanufactured	118,883			145,906		
Asphaltum or bitumen, crude	99,055			113,854		
Bells and bell-metal, fit only to be remanufactured	1,129			3,167		
Bismuth	169,679			168,943		
Bones, crude, etc., not for fertilizers	59,244			195,979		
Brazil pebbles for spectacles, etc	85,291			24,330		
Buhr stone, unmanufactured	25,660			30,600		
Chalk and cliff-stone, unmanufactured	59,230			64,154		
Chemicals, drugs, and dyes, not elsewhere specified:						
Argal or argol, or crude tartar ..	3,412,987			2,373,935		
Arsenic	78,891			163,645		
Balsams: Copaiva, fir, Peru, and tolu	67,418			81,278		
Barks: Colsaya, Lima, and all cinchona barks	772,257			410,700		
Berries, nuts, and vegetables, etc., used in dyeing, etc	120,607			136,866		
Cochineal	140,249			46,444		
Dye-woods	1,328,933			1,666,574		
Flowers, leaves, etc.: Buchu, chamomile, rose, senna, etc	271,010			348,411		
Gums: Amber, Arabia, benzoin, camphor, catechu, terra japonica, tragacanth, etc	4,537,211			5,494,711		
Iodine, crude	174,400			554,732		
Roots: Colombo, gentian, licorice, madder, etc	1,935,182			1,013,212		
Sulphur, crude	1,688,360			1,581,583		
Tonka beans	149,113			17,172		
Vanilla beans	775,877			842,201		
All other	1,176,350			1,276,842		
Total chemicals, etc	16,628,845			16,008,306		
Coal and charcoal	57,749			115,286		
Coir and cocoa fiber	3,556			10,240		
Copper, old, taken from the bottoms of American vessels compelled by marine disaster to repair in foreign ports	442			83,191		
Cork wood, or cork bark, unmanufactured	1,239,247			1,099,695		

a See note on page CVII.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS B.—ARTICLES IN A CRUDE CONDITION WHICH ENTER INTO THE PROCESSES OF DOMESTIC INDUSTRY—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Adva- lorem rate of duty.	Value.	Duty.	Ad va- lorem rate of duty.
<i>Free of duty—Continued.</i>						
Cotton, unmanufactured, and cotton waste	533, 219			745, 048		
Diamond dust, or bort	33, 498			37, 657		
Fertilizers:						
Guano	338, 467			154, 937		
All other	1, 434, 901			848, 892		
Total fertilizers	1, 773, 368			1, 003, 829		
Fish sounds or fish bladders	124, 050			141, 388		
Flint, flints, and ground flint-stones	1, 324			2, 888		
Furs and fur skins, undressed	2, 471, 280			1, 952, 305		
Gold and silver sweepings	12, 621			14, 541		
Grease for use as soap-stock only, and all other soap-stock	52, 420			46, 586		
Gut, cat-gut, or whip-gut, unmanufactured	44, 328			41, 010		
Hair, not elsewhere specified	2, 404, 423			2, 127, 387		
Hide cuttings, raw, and all glue-stock	485, 042			347, 102		
Hides and skins, other than fur skins	24, 225, 776			23, 972, 617		
Hoofs, horns, etc., unmanufactured	235, 250			304, 117		
India rubber and gutta percha, unmanufactured	13, 762, 627			16, 077, 262		
Istle, or Tampico fiber	180, 428			153, 011		
Ivory, unmanufactured:						
Animal	486, 368			685, 763		
Vegetable	144, 663			156, 533		
Lithographic stones, not engraved	97, 893			97, 135		
Meerschaum, crude or raw	35, 478			35, 458		
Mica and mica waste	63, 480			21, 013		
Minerals, crude, not elsewhere specified	58, 089			27, 409		
Moss, sea-weed, etc., used for beds	73, 103			29, 709		
Ores, not elsewhere specified	3, 840, 925			5, 238, 647		
Paper stock, crude	4, 538, 719			5, 462, 256		
Palm leaf, unmanufactured	838			2, 809		
Plants, trees, shrubs, etc., not elsewhere specified	254, 472			289, 010		
Plaster of Paris, unground	162, 154			148, 179		
Platina, unmanufactured	438, 516			565, 459		
Plumbago	331, 621			371, 441		
Polishing, pumice, and rotten-stone	34, 866			45, 816		
Quicksilver	(a)			(a)		
Quills, prepared or unprepared	764			823		
Rennets, raw or prepared	56, 011			68, 538		
Sausage skins	278, 140			323, 725		
Seeds, not elsewhere specified	596, 522			723, 122		
Shells, not manufactured	197, 984			149, 539		
Silk, unmanufactured	19, 640, 397			19, 932, 337		
Sparter, for making or ornamenting hats	335			1, 696		
Straw, unmanufactured	30, 521			21, 959		
Talc	40, 848			44, 169		
Tanning materials, not elsewhere specified:						
Hemlock bark	272, 956			290, 261		
Other articles in a crude state	19, 134			17, 530		
Teazles	3, 156			1, 617		
Terra alba, aluminous	39, 431			24, 951		
Tin, bars, blocks, or pigs, grain or granulated	6, 927, 710			8, 758, 562		
Whalebone, unmanufactured	6, 579			382		
Wood, unmanufactured	2, 734, 620			3, 107, 170		
All other free articles	135, 617			236, 960		
TOTAL FREE OF DUTY	106, 389, 032			111, 808, 141		

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS B.—ARTICLES IN A CRUDE CONDITION WHICH ENTER INTO THE PROCESSES OF DOMESTIC INDUSTRY—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable.</i>						
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Brass, bars or pigs, and old	51,985	2,840	8.88	28,061	2,957	10.17
Bristles	1,166,435	174,424	15.08	1,972,056	148,575	13.86
Chemicals, drugs, dyes, and medicines, not elsewhere specified:						
Antimony, crude	192,902	19,290	10.00	204,213	20,421	10.00
Other drugs and dyes	191,399	28,382	14.83	38,636	9,746	25.10
Clays or earths	263,621	84,279	31.97	271,021	92,392	34.09
Coal and coke	2,811,168	683,728	24.32	2,968,678	665,786	22.43
Copper:						
Ores	200,005	103,735	49.63	281,527	108,542	38.55
Bars, ingots, and pigs, old, fit only for remanufacture and regulus of	3,681	2,168	58.90	2,466	1,254	50.85
Cotton, waste or flocks	172	34	20.00			
Flax, hemp, jute, and other textile grasses:						
Flax, raw, and tow of	1,908,845	154,509	8.09	1,821,231	139,597	7.66
Hemp, and substitutes for	3,766,713	736,322	19.55	7,075,599	1,224,874	17.31
Jute, raw, and jute butts	2,665,088	517,412	19.41	2,619,899	509,136	19.43
Sisal grass and other vegetable substances, not elsewhere specified	3,539,475	522,097	14.75	5,080,421	514,395	10.12
Total flax, hemp, etc	11,880,121	1,930,340	16.25	16,597,150	2,388,002	14.93
Grease, all not specially enumerated or provided for	324,487	52,349	16.13	342,413	56,692	16.56
Hair, cleaned, unmanufactured, hogs' hair, human hair uncleaned, and cleaned or drawn but not manufactured	103,699	24,801	23.92	70,870	17,577	24.80
Hops	3,117,663	1,329,506	42.64	1,053,232	467,862	44.42
Iron and steel, and manufactures of, not elsewhere specified:						
Ores	2,112,128	855,996	40.53	1,817,682	693,501	38.15
Pig-iron	6,510,126	2,811,026	43.18	5,051,546	2,189,385	43.34
Scrap-iron	3,723,471	1,755,723	47.15	2,131,651	1,052,035	49.35
Bars, billets, blooms, blanks, ingots, etc., of steel	5,529,704	2,378,954	43.02	4,168,451	1,757,718	42.17
Total iron and steel, etc	17,875,429	7,801,699	43.64	13,169,330	5,692,639	48.23
Lead: Molten and old, ore and dross, and pigs and bars	345,313	235,878	68.31	206,501	145,295	70.36
Marble and stone, unmanufactured	494,219	235,595	47.67	479,927	192,940	40.20
Metals, metal compositions, not elsewhere specified: Argentine, albata or German silver, nickel, nickel oxide, and metals unmanufactured	503,611	92,156	18.30	250,758	67,256	26.82
Mineral substances in a crude state, unmanufactured	47,291	9,458	20.00	40,824	8,165	20.00
Paper-pulp, dried for paper-maker's use	497,273	49,727	10.00	1,138,792	113,879	10.00
Rosin	353	49	13.88	558	88	12.19
Seeds: Castor beans, garden seeds, hemp seed, rape seed, and bulbous roots	846,581	172,438	20.36	1,997,690	385,052	19.27
Sugar-cane	1,989	199	10.00	1,590	159	10.00
Sugar drainings	16,178	3,236	20.00	19,677	3,935	20.00
Tar and pitch	15,133	2,177	14.39	13,492	2,175	16.12

TABLE B.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS B.—ARTICLES IN A CRUDE CONDITION WHICH ENTER INTO THE PROCESSES OF DOMESTIC INDUSTRY—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Wood, and manufactures of:						
Basswood, unmanufactured: timber used for spars, etc., hewn and sawed or squared or sided	<i>Dollars.</i> 1,025	<i>Dollars.</i> 202	<i>Per ct.</i> 19.71	<i>Dollars.</i> 3,283	<i>Dollars.</i> 512	<i>Per ct.</i> 15.60
Hubs for wheels, posts, etc., and unmanufactured wood, not elsewhere specified	61,019	12,167	19.94	54,315	10,811	19.90
Total wood, etc.	62,044	12,369	19.93	57,598	11,323	19.67
Wools, hair of the alpaca, goat, and other like animals, unmanufactured:						
Class No. 1.—Clothing wools	4,339,498	2,395,537	55.20	3,648,780	1,789,347	49.02
Class No. 2.—Combing wools	2,270,058	974,179	42.91	1,322,862	562,198	42.50
Class No. 3.—Carpet and other similar wools	9,741,814	2,530,101	25.87	9,090,459	2,377,941	26.16
Rags, shoddy, mungo, waste, flocks	1,855,618	400,238	26.41	1,576,013	405,773	25.75
Total wools	18,206,988	6,390,055	35.10	15,638,114	5,135,259	32.84
Zinc, spelter, or tuteneague: In blocks or pigs, and ore	251,372	117,735	46.84	195,454	84,900	43.44
All other dutiable articles	92,558	9,256	10.00	79,680	7,968	10.00
TOTAL DUTIABLE	59,542,660	19,567,903	32.86	56,221,508	15,830,839	28.16
<i>Recapitulation.</i>						
Total free of duty	106,389,032			111,808,141		
Total dutiable	59,542,660	19,567,903	32.86	56,221,508	15,830,839	28.16
Total Class B	165,931,692	19,567,903	11.79	168,029,649	15,830,839	9.42

CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, FOR USE AS MATERIALS IN THE MANUFACTURES AND MECHANIC ARTS.

<i>Free of duty.</i>						
Chemicals, drugs, and dyes, not elsewhere specified:						
Acids	474,512			550,251		
Albumen and lactarine	102,215			114,594		
Alizarine, natural or artificial	356,748			416,447		
Aniline salts and annatto	138,736			158,542		
Indigo	2,734,117			2,235,663		
Lime, chloride of	1,573,168			1,672,130		
Madder, extract of	8,779					
Potash, muriate of	592,432			822,089		
Quinine, sulphate and others salts of	1,141,373			679,300		
Soda, nitrate of, or cubic niter	2,614,162			2,449,639		
Sugar of milk and sulphur lae	50,593			19,656		
Turpentine, Venice, and uranium	47,152			7,755		
All other	182,657			173,962		
Total chemicals, drugs, etc.	10,016,644			9,298,028		
Coir yarn	141,091			141,096		
Feathers for beds, and downs	204,962			154,443		
Felt, adhesive, for sheathing vessels	29,229			43,224		

CXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, FOR USE AS MATERIALS IN THE MANUFACTURES AND MECHANIC ARTS—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Free of duty—Continued.</i>						
Hair, hogs', curled for beds and mattresses	Dollars. 3,457	Dollars.	Per ct.	Dollars. 2,551	Dollars.	Per ct.
Oils, not elsewhere specified	1,736,240			2,029,784		
All other free articles	18,260			23,491		
Total free of duty	12,149,883			11,692,617		
<i>Dutiable.</i>						
Button materials: Lastings, mohair cloth, etc	308,911	30,391	10.00	486,783	48,678	10.00
Cement, Roman, and all other	1,102,532	220,506	20.00	1,900,543	380,109	20.00
Chalk, prepared, French, red, etc	15,038	3,008	20.00	15,749	3,150	20.00
Chemicals, drugs, and dyes, not elsewhere specified:						
Acids	92,207	33,566	36.40	75,054	33,261	44.32
Aniline dyes or colors	1,540,813	539,285	35.00	1,446,180	506,163	35.00
Chemical salts or preparations, not elsewhere specified	388,140	96,535	25.00	512,967	128,242	25.00
Extracts: Hemlock, indigo, log-wood, and other dye-woods	439,680	48,947	11.13	233,880	23,585	10.08
Glycerine	1,016,084	244,245	28.96	1,107,692	249,727	22.54
Opium, crude, prepared for smoking, and extract of, and morphia	1,643,784	1,091,593	66.41	1,485,299	1,038,750	69.94
Potassa or potash	992,027	296,613	29.90	949,297	278,358	29.38
Soda, and salts of	4,767,835	1,632,463	34.24	4,488,783	1,668,089	37.16
Sumac	466,378	64,425	13.81	362,687	59,743	16.52
All other	1,093,110	317,888	29.08	1,362,221	375,032	27.53
Total chemicals, drugs, dyes, etc	12,438,058	4,415,580	35.50	12,024,260	4,360,950	36.27
Coloring for brandy	9,211	4,606	50.00	9,686	4,843	50.00
Copper: Plates, rolled, sheets, rods, pipes, etc., and sheathing or yellow metal	62,841	1,356	2.18	75,848	3,233	4.26
Cotton, manufactures of: Thread, yarn, warps, or warp yarn, not on spools	919,702	423,760	46.08	949,544	436,545	45.97
Emery, grains and ground	29,833	6,744	22.60	19,640	5,159	26.27
Flax, hemp, jute, and other textile grasses:						
Oil-cloth foundations for floor cloths	1,019	408	40.00			
Yarns	789,176	276,187	35.00	905,881	317,058	35.00
Total flax, hemp, etc	790,195	276,595	35.00	905,881	317,058	35.00
Furs: Dressed on the skin, and hat-ter's furs	4,373,619	874,724	20.00	4,722,279	944,456	20.00
Glucose	35,644	7,129	20.00	38,260	7,652	20.00
Glue	479,756	95,951	20.00	483,422	96,685	20.00
Gold and silver, manufactures of: Gold leaf and silver leaf	5,899	1,658	28.11	2,107	1,077	51.06
Hair, manufactures of: Curled hair for beds, hair-cloth, and hair seatings	56,627	16,942	29.92	44,635	13,390	30.00
Hats, bonnets, and hoods, materials for: Braids, plaits, flats, etc., of straw, etc	4,271,765	862,265	20.19	4,955,320	1,003,886	20.26

See note on page CVII.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, FOR USE AS MATERIALS IN THE MANUFACTURES AND MECHANIC ARTS—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Adv- alorem rate of duty.	Value.	Duty.	Adv- alorem rate of duty.
<i>Dutiable—Continued.</i>						
Iron and steel, and manufactures of:						
Bar-iron—						
Bars or shapes of rolled iron.	<i>Dollars.</i> 1,292,782	<i>Dollars.</i> 660,520	<i>Per ct.</i> 51.09	<i>Dollars.</i> 990,058	<i>Dollars.</i> 524,014	<i>Per ct.</i> 52.82
Bars, rolled or hammered.	153,696	54,541	35.49	175,132	112,278	64.11
All other, and slabs, blooms, or loops.	30,348	10,622	35.00	30,228	10,580	35.00
Hoop, band, scroll, or other iron.	247,853	114,624	46.23	279,114	126,477	45.31
Sheets, plates, and taggers' iron:						
Boiler or other plate, and sheet-iron, common or black.	126,464	50,900	40.25	158,033	60,216	38.10
Sheets or plates of iron and steel (except what are known as tin-plates).	598,861	234,709	39.19	823,497	352,889	42.85
Sheets or plates, known as tin-plates, terne-plates, and taggers' tin.	16,883,814	5,706,434	33.80	19,034,821	6,322,243	33.21
Taggers' iron, put up in boxes or bundles or not.	159,195	48,996	30.78	166,356	50,881	30.59
Wire-rods, of iron and steel.	4,223,612	1,717,481	40.66	3,679,040	1,491,329	40.54
Wire—						
Iron	13,863	4,794	34.58	31,510	12,688	40.26
Steel	433,460	70,050	16.16	504,969	113,122	22.40
Wire-rope and wire-strand—						
Made of iron wire	11,769	5,928	a50.37	7,857	4,707	60.00
Made of steel wire	54,276	26,604	a49.02	52,833	24,618	46.75
Wheels of steel, and tired steel wheels, etc.	274,112	214,529	78.26	356,037	291,222	81.80
Total iron and steel.	24,504,105	8,920,732	36.41	26,289,485	9,497,264	36.13
Lead, in sheets and pipes	950	578	60.84	1,268	809	63.71
Leather, bend or belting, calf-skin, skins for morocco, upper leather of all kinds, etc.	6,325,704	1,067,527	16.88	6,758,517	1,116,600	16.52
Lime	57,226	5,723	10.00	92,923	9,292	10.00
Malt, barley	153,359	41,993	27.38	164,535	43,301	26.32
Marble and stone, rough or un- dressed	368,001	106,749	29.01	383,007	133,853	34.95
Metal, metal compositions, and manufactures of, not elsewhere specified:						
Bronze or Dutch metal, in leaf and powder.	608,214	84,464	13.89	700,173	97,459	13.92
Mineral substances, not elsewhere specified:						
Polishing powder.	28,455	5,691	20.00	37,224	7,445	20.00
Oils:						
Animal: Cod-liver, neat's-foot, seal, whale, and fish	87,561	21,890	25.00	94,914	23,729	25.00
Mineral: Naphtha, benzine, and petroleum, crude	11,565	2,313	20.00	14,984	2,991	19.96
Vegetable, fixed or expressed—						
Castor, croton, flax-seed, hemp-seed, rape-seed, nut, olive, not salad, and other, not elsewhere specified.	179,729	47,701	26.54	267,472	74,363	a26.57
Vegetable, volatile or essential—						
Bay leaves, cognac, fruit ethers, fusel oil, etc.	133,471	34,374	25.75	136,972	34,020	24.52
Total oils.	412,326	106,278	a25.78	536,342	135,103	a25.19

a See note on page CVII.

CXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS C.—ARTICLES WHOLLY OR PARTIALLY MANUFACTURED, FOR USE AS MATERIALS IN THE MANUFACTURES AND MECHANICAL ARTS—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Paints and colors.....	<i>Dollars.</i> 1,220,806	<i>Dollars.</i> 399,533	<i>Per ct.</i> 32.73	<i>Dollars.</i> 1,239,092	<i>Dollars.</i> 411,795	<i>Per ct.</i> 33.23
Plaster of Paris, ground or calcined.	33,737	6,747	20.00	25,683	5,137	20.00
Silk: Floss silk in the gum, and spun silk.....	453,285	134,995	29.78	593,719	177,970	29.97
Umbrella and parasol ribs and stretchers, frames, tips, etc.....	80,312	27,733	34.53	103,620	36,345	35.08
Wood, manufactures of:						
Boards, planks, deals, etc.....	5,825,320	930,653	15.97	6,526,172	1,038,339	15.91
Clapboards.....	58,953	6,362	10.79	43,809	4,670	10.66
Staves.....	304,031	30,403	10.00	419,925	41,993	10.00
Cabinet or house furniture, not finished; osier prepared for use, and rattans and reeds...	224,414	27,308	12.17	266,275	30,100	11.30
Total wood, etc.....	6,412,718	994,726	15.51	7,256,181	1,115,102	15.37
Wools, manufactures of:						
Yarns, woolen and worsted.....	1,747,562	1,207,735	69.11	1,990,155	1,362,293	68.45
Zinc, spelter or tutenege:						
In sheets.....	26,668	18,931	70.99	23,966	16,292	67.98
All other dutiable articles.....	177,382	22,143	12.48	183,798	81,807	17.30
TOTAL DUTIABLE.....	67,505,441	20,393,493	30.21	73,013,645	21,824,738	29.89
<i>Recapitulation.</i>						
Total free of duty.....	12,149,883			11,692,617		
Total dutiable.....	67,505,441	20,393,493	30.21	73,013,645	21,824,738	29.89
Total Class C.....	79,655,324	20,393,493	25.60	84,706,262	21,824,738	25.77

CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION.

<i>Free of duty.</i>					
Articles specially imported:					
For the use of the United States.	18,283			29,091	
Philosophical and scientific apparatus, etc., for the use of any religious or scientific institution, and not intended for sale.....	79,962			194,967	
Articles, the growth, produce, or manufacture of the United States, returned.....	6,401,829			5,586,973	
Bolting-cloths.....	271,693			297,807	
Books and other printed matter, not elsewhere specified.....	968,466			978,825	
Fashion plates.....	5,280			5,467	
Gold-beaters' molds and gold-beaters' skins.....	25,656			28,630	
Gold size.....	7,461			8,513	
Hones and whetstones.....	22,853			26,012	
Household effects, etc., of persons arriving in the United States and of citizens of the United States dying abroad.....	2,661,867			3,023,142	
Indians' goods.....	1,124			3,833	
Manuscripts.....	8,078			9,069	
Models of inventions, etc.....	7,532			2,426	
Platina vases, etc., for chemical uses.....	58,925			52,295	

See note on page CVII.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Advalorem rate of duty.	Value.	Duty.	Advalorem rate of duty.
<i>Free of duty—Continued.</i>						
Skeletons and other preparations of anatomy.....	<i>Dollars.</i> 8,415	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i> 12,523		
Spurs and stiltis, used in the manufacture of earthen, stone, and crockery ware.....	1,123	-----	-----	947	-----	-----
Wood: Fire wood, hop poles, and railroad ties.....	815,572	-----	-----	1,033,539	-----	-----
All other free articles.....	291,546	-----	-----	203,953	-----	-----
TOTAL FREE OF DUTY.....	11,565,665	-----	-----	11,438,012	-----	-----
<i>Dutiable.</i>						
Blacking.....	63,552	15,888	25.00	67,475	16,869	25.00
Bladders, manufactures of.....	11	3	25.00	57	14	25.00
Books, engravings, and other printed matter, bound or unbound.....	2,736,138	684,004	25.00	2,882,550	720,610	25.00
Brass, manufactures of.....	373,771	168,098	44.97	272,029	120,667	44.36
Brooms.....	4,175	1,044	25.00	2,899	725	25.00
Brushes.....	557,348	167,204	30.00	630,845	189,254	30.00
Buttons, and button molds.....	3,469,016	867,254	25.00	3,218,526	804,631	25.00
Candles and tapers.....	39,617	7,923	20.00	26,463	5,293	20.00
Carriages, and parts of.....	242,999	85,040	35.00	181,277	63,447	35.00
Chemicals, drugs, dyes, etc., not elsewhere specified:						
Preparations, medicinal and proprietary.....	403,135	175,555	43.55	473,687	213,176	45.00
Clocks and watches, and parts of.....	1,882,564	489,326	25.99	2,046,056	530,566	25.93
Copper, manufactures of, not elsewhere specified.....	48,217	21,697	45.00	19,090	7,906	45.00
Corks, and cork bark, manufactured.....	209,532	52,383	25.00	265,342	66,235	25.00
Corsets.....	1,058,793	370,578	35.00	1,034,763	362,167	35.00
Cotton, manufactures of:						
Thread on spools.....	95,167	51,222	53.82	104,500	59,816	57.19
Cloth—						
Not exceeding 100 threads to the square inch.....	161,455	117,582	72.83	137,475	86,679	63.05
Exceeding 100 and not exceeding 200 threads to the square inch.....	2,176,238	973,203	44.72	1,936,338	858,353	44.33
Exceeding 200 threads to the square inch.....	1,217,654	526,416	43.23	1,500,485	639,455	42.62
Velvets, velveteen, etc.....	2,252,965	901,186	40.00	1,352,460	540,984	40.00
Clothing, ready-made, and other wearing apparel.....	456,751	159,863	35.00	381,553	133,544	35.00
Cords, braids, gimps, galloons, laces, etc.....	605,478	211,917	35.00	538,840	188,594	35.00
Knit goods: Shirts, drawers, and hosiery.....	6,865,060	2,702,709	39.37	6,635,667	2,604,708	39.25
All other.....	3,738,116	1,378,308	36.87	4,060,166	1,499,386	36.93
Total cotton manufactures.....	17,568,884	7,022,406	39.97	16,647,574	6,611,519	39.71
Earthen, stone, and china ware:						
Bricks and tiles.....	162,210	34,188	21.08	185,348	39,129	21.11
Earthen, stone, and china ware.....	5,545,883	3,217,693	58.02	6,076,990	3,529,148	58.07
Total earthen, stone, and china ware.....	5,708,093	3,251,881	56.97	6,262,338	3,568,277	56.98
Electric lights, and parts of.....	4,140	828	20.00	-----	-----	-----
Feather beds.....	1,932	386	20.00	-----	-----	-----
Felt for roofing.....	-----	-----	-----	1,947	389	20.00

a See note on page CVII.

CCXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS D.—MANUFACTURED ARTICLES READY FOR CONSUMPTION—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
<i>Flax, hemp, jute, and other textile grasses, manufactures of:</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Bagging for cotton.....	26,727	14,467	54.13	463	332	71.59
Bags and bagging.....	936,041	374,416	40.00	757,633	300,653	40.00
Brown and bleached linens, duck, canvas, etc.....	13,589,446	4,756,297	35.00	14,193,291	4,967,652	35.00
Burlaps.....	3,756,795	1,176,706	31.32	4,070,738	1,275,383	31.33
Carpeting of hemp or jute, and grass-cloth.....	143,812	43,322	30.12	95,032	27,492	28.93
Oil-cloths for floors.....	308,337	123,335	40.00	333,257	133,303	40.00
Sail duck and sheetings.....	19,327	6,019	31.14	21,650	6,685	30.88
Seines.....	6,233	1,558	25.00	20,658	5,164	25.00
Thread, twine, and pack-thread.....	638,552	235,421	40.00	610,263	244,105	40.00
Cables and cordage.....	86,269	26,736	30.99	57,029	16,071	28.18
All other.....	482,956	170,028	35.21	610,344	216,590	35.48
Total flax, hemp, etc., manufactures.....	19,994,495	6,948,305	34.75	20,764,358	7,193,430	34.64
Furs, manufactures of.....	171,647	51,494	30.00	89,134	26,740	30.00
Glass and glassware:						
Plate glass.....	2,953,829	1,697,306	57.46	3,115,463	1,597,279	51.27
Window-glass, cylinder and crown.....	1,489,702	1,376,233	92.38	1,525,796	1,603,792	10.51
All other.....	2,857,809	1,436,773	50.28	3,080,194	1,598,181	51.93
Total glass and glassware.....	7,301,340	4,510,312	61.91	7,721,453	4,799,252	62.16
Gunpowder, fulminates, and percussion caps.....	91,014	35,196	38.67	107,411	38,066	35.44
Hair, manufactures of, and hair pencils.....	38,053	12,683	33.33	36,548	12,270	33.57
Hats, bonnets, and hoods, of grass, straw, willow, etc.....	631,146	189,344	30.00	793,432	238,029	30.00
India-rubber and gutta-percha, manufactures of.....	263,744	76,048	28.83	295,528	85,685	28.99
Inks and ink-powders.....	103,639	31,098	30.00	100,949	30,285	30.00
Iron and steel, and manufactures of:						
Axles, axle-bars, anchors and parts thereof, and anvils.....	122,125	51,567	42.22	182,044	61,598	33.84
Bars or rails for railways— Tee rails, iron.....	1,888	1,406	74.48	9,053	6,961	76.89
Other rails, iron or steel, or in part of steel.....	998,441	841,941	84.33	3,485,579	2,623,274	75.28
Cast-iron pipes, cast-iron vessels, plates, stove-plates, andirons, sad irons, hatters' irons, all castings not elsewhere specified, and malleable-iron castings.....	32,508	9,759	30.02	41,728	15,962	38.25
Chain or chains.....	84,938	38,118	44.88	92,390	43,098	46.65
Cotton-ties.....	345,997	121,099	35.00	518,963	181,637	35.00
Cutlery: Penknives, pocket-knives, razors, sword-blades, and cutlery not elsewhere specified.....	1,889,064	874,151	46.27	2,208,542	1,004,442	45.48
Files, file-blanks, rasps and floats.....	68,334	39,933	58.44	64,956	39,279	60.47
Fire-arms.....	985,817	315,369	31.99	1,058,132	333,622	31.53
Hollow-ware, nails, spikes, tacks, and brads.....	5,545	3,553	64.08	13,221	9,629	72.83
Needles.....	314,524	79,335	25.22	319,463	80,834	25.30
Nuts and washers, railway fish-plates, rivets, bolts, and hinges, or hinge-blanks.....	4,843	2,979	61.51	9,820	3,164	33.13
Saws.....	25,428	8,975	35.30	32,829	10,592	32.26

* See note on page CVII.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Iron and steel, etc.—Continued.	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Screws for wood	3,719	1,880	50.55	3,746	2,017	53.89
All other manufactures of iron and steel	3,356,286	1,600,738	47.69	3,580,689	1,672,820	46.72
Total iron and steel	8,239,452	3,990,803	48.44	11,621,155	6,093,929	52.44
Lead: Shot, and manufactures of lead, not elsewhere specified	360	102	45.00	458	206	45.85
Leather: Gloves and other manufactures of leather	4,607,866	2,219,335	48.16	4,912,980	2,362,649	48.09
Marble, slate, and stone, manufactures of	98,762	39,063	39.55	113,688	45,777	40.26
Matches	25,458	8,910	35.00	20,567	7,198	35.00
Matting and mats for floors, of vegetable substances	885,909	177,194	20.00	962,385	192,477	20.00
Metals, metal compositions, and manufactures of, not elsewhere specified:						
Bronze, manufactures of	240,635	108,286	45.00	182,507	82,128	45.00
Britannia and japanned wares, pens, pins, plated and gilt wares, pen tips and pen holders, german silver, platina, stereotype plates, pewter, types, and all other not elsewhere specified	1,636,422	677,880	41.42	1,891,127	778,789	41.18
Mineral substances, not elsewhere specified:						
Agates, asbestos, and plumbago	1,133	281	24.80	1,367	334	24.43
Palm-leaf, manufactures of	6,571	1,971	30.00	5,983	1,795	30.00
Paper, and manufactures of, not elsewhere specified	1,981,224	420,578	21.23	2,374,546	465,889	19.62
Pencils, lead	124,869	56,861	45.54	119,770	60,099	50.18
Philosophical apparatus and instruments	11,342	3,970	35.00	38,509	13,478	35.00
Repairs on vessels	3,615	1,897	50.00	1,866	933	50.00
Saddlery, coach, and harness hardware, etc.	184,259	64,491	35.00	192,109	67,238	35.00
Silk: Sewing silk, silk in the gum, and twist	949	285	30.00	3,701	1,110	30.00
Soap	436,224	117,131	26.89	481,047	139,398	28.98
Sponges	302,510	60,502	20.00	268,651	53,730	20.00
Starch	17,035	14,029	82.35	160,620	154,076	95.93
Straw, manufactures of	38,131	11,122	29.17	77,404	22,566	29.15
Tin, manufactures of	38,829	56,581	145.00	32,799	59,329	181.00
Toothpicks, quill	18,584	3,717	20.00	15,204	3,041	20.00
Umbrellas, parasols, and shades	72,430	34,453	47.57	51,023	24,260	47.54
Varnishes	82,380	36,379	44.16	85,401	37,711	44.16
Wax, and manufactures of	5,697	1,139	20.00	21,336	4,267	20.00
Whalebone, manufactures of	1,126	338	30.00	1,326	398	30.00
Wood, manufactures of:						
Cabinet wares, finished	376,788	131,876	35.00	351,528	123,035	35.00
Laths, pickets, and palings	273,984	35,191	12.84	365,094	48,751	13.35
Shingles	185,611	31,355	16.89	331,329	56,110	16.93
Osier and willow baskets and wares	312,179	93,654	30.00	334,007	100,202	30.00
All manufactures of, not elsewhere specified	600,181	204,014	33.99	685,513	230,537	33.63
Total wood manufactures	1,748,743	496,090	28.37	2,067,501	558,635	27.02
Wool, manufactures of:						
Balmorals	3,039	2,030	66.79	132	73	54.62
Blankets	3,887	2,785	71.65	7,235	5,049	69.79
Bunting	53	43	81.13	4	2	50.00

* See note on page CVII.

CXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION INTO THE UNITED STATES, ETC.—Continued.

CLASS D.—MANUFACTURED ARTICLES, READY FOR CONSUMPTION—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad va- lorem rate of duty.	Value.	Duty.	Ad va- lorem rate of duty.
<i>Dutiable—Continued.</i>						
Wool, manufactures of—Continued.	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Carpets and carpeting	1,472,656	701,549	47.64	1,371,399	651,386	47.50
Clothing, ready-made, and wear- ing apparel	1,461,243	896,472	61.35	1,400,761	820,376	58.57
Cloths, woolen	10,022,371	7,055,825	70.40	10,851,416	7,723,012	71.17
Dress goods, women's and chil- dren's coatlinings, and Italian cloths of every description	17,199,141	12,398,975	72.09	18,742,493	13,735,796	73.29
Endless belts or felts	167,166	88,379	52.87	158,855	83,908	52.82
Flannels	185,204	129,674	70.02	659,441	460,178	69.78
Hats of wool	6,595	3,562	54.01	14,003	8,307	59.33
Knit goods: Hosiery, shirts, drawers, etc	1,980,454	1,243,689	62.80	1,738,249	1,071,631	61.65
Shawls, woolen	1,029,998	654,008	63.50	975,564	632,410	64.83
Webbings, gorings, suspenders, etc	443,809	293,850	66.21	632,987	423,600	66.92
All other, not elsewhere speci- fied	6,656,449	4,560,905	68.52	7,039,342	4,829,327	68.60
Total woolen manufactures	40,632,065	28,031,746	68.99	43,591,881	30,445,055	69.84
Zinc, spelter, and tutenague: Manufactures of, not elsewhere specified	8,117	3,652	45.00	8,522	3,835	45.00
All other dutiable articles	55,334	23,622	42.69	105,709	40,615	38.42
TOTAL DUTIABLE	124,473,106	61,898,366	49.73	133,352,873	67,426,547	50.56
<i>Recapitulation.</i>						
Total free of duty	11,565,665			11,438,012		
Total dutiable	124,473,106	61,898,366	49.73	133,352,873	67,426,547	50.56
Total Class D	136,038,771	61,898,366	45.50	144,790,885	67,426,547	46.57

CLASS E.—ARTICLES OF VOLUNTARY USE, LUXURIES, ETC.

<i>Free of duty.</i>						
Amber beads	19,011			18,777		
Articles specially imported: Rega- lia, gems, specimens of natural history, works of art, etc., spe- cially imported and not intended for sale	277,160			180,690		
Art-works, not elsewhere specified, the production of American artists	495,937			509,650		
Cabinets of coins, medals, etc	231,370			566,215		
Carling stones, or quoits	982			655		
Diamonds, rough or uncut	262,357			331,927		
Fans, common palm-leaf	63,205			37,659		
Mineral waters, not artificial	380,299			374,597		
All other	52,083,985			52,864,576		
TOTAL FREE OF DUTY	3,805,306			4,874,746		
<i>Dutiable.</i>						
Art-works, not elsewhere specified, paintings and statuary	1,925,906	577,772	30.00	1,440,753	432,226	30.00
Cider	499	100	20.00	687	137	20.00
Cotton embroideries	10,681,301	4,264,520	40.00	11,109,585	4,443,834	40.00
Fancy articles:						
Dolls and toys	1,646,597	576,309	35.00	1,665,773	583,020	35.00
Fans, except palm-leaf	499,791	174,927	35.00	491,300	171,955	35.00
Feathers, not artificial	1,652,055	514,888	31.14	1,393,787	432,787	31.73

a See note on page CVII.

b Mostly domestic spirits exported and brought back.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

CLASS E.—ARTICLES OF VOLUNTARY USE, LUXURIES, ETC.—Continued.

Articles.	1887.			1888.		
	Value.	Duty.	Ad valorem rate of duty.	Value.	Duty.	Ad valorem rate of duty.
<i>Dutiable—Continued.</i>						
Fancy articles—Continued.	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Per ct.</i>
Feathers and flowers, artificial and ornamental.....	444,490	222,245	50.00	491,494	245,747	50.00
Perfumery and cosmetics.....	390,430	262,404	67.21	366,394	247,802	67.63
All others.....	2,552,636	1,199,087	46.97	2,859,074	1,341,431	46.92
Total fancy articles.....	7,185,999	2,949,360	41.04	7,237,822	3,022,742	41.76
Fire-crackers.....	332,941	332,941	100.00	274,777	274,777	100.00
Flax, hemp, jute, etc.: Laces and insertings.....	1,142,473	342,742	30.00	1,345,349	403,605	30.00
Ginger ale, or ginger beer.....	153,377	30,675	20.00	126,995	25,397	20.00
Gold and silver, manufactures of, not elsewhere specified.....	434,809	130,410	30.00	630,189	179,828	28.53
Hair, human: Bracelets, curls, etc.....	2,379	833	35.00	598	209	35.00
Jet, manufactures and imitations of.....	54,065	13,516	25.00	38,899	9,725	25.00
Jewelry and precious stones, not elsewhere specified.....	10,981,192	1,162,300	10.58	11,032,311	1,182,334	10.72
Liquors, spirituous and malt, and wines:						
Malt liquors.....	1,267,309	614,187	48.47	1,353,889	666,666	49.25
Spirits, distilled.....	1,909,900	2,939,923	154.01	1,972,287	2,981,772	152.99
Champagne and other sparkling wines.....	3,295,354	1,735,422	52.72	3,655,083	1,903,411	52.12
Still wines.....	3,718,383	2,112,711	56.84	3,655,108	2,111,395	57.78
Wine flavoring.....	413	83	20.00			
Total liquors and wines.....	10,191,359	7,402,326	72.68	10,636,367	7,663,244	72.23
Mineral waters, artificial.....	6,473	1,942	30.00	5,381	1,614	30.00
Musical instruments.....	1,612,884	403,471	25.00	1,827,628	456,907	25.00
Paper, manufactures of, not elsewhere specified: Cards for playing.....	4,040	4,040	100.00	3,031	3,031	100.00
Photographs.....	35,449	8,861	25.00	34,312	8,578	25.00
Prune wine.....	17,060	3,412	20.00	22,833	4,567	20.00
Silk, manufactures of:						
Braids, fringes, galloons, buttons, and ornaments.....	462,455	231,228	50.00	752,487	379,244	50.00
Dress and piece goods.....	13,961,886	6,980,943	50.00	10,936,045	5,468,023	50.00
Handkerchiefs, hats, caps, bonnets, and hosiery.....	1,585,803	792,901	50.00	1,323,471	661,735	50.00
Laces.....	2,383,205	1,191,603	50.00	2,668,651	1,334,326	50.00
Ready-made clothing.....	634,100	317,050	50.00	680,262	340,131	50.00
Ribbons.....	1,970,954	985,477	50.00	2,289,262	1,144,631	50.00
Velvets.....	6,343,086	3,171,543	50.00	6,231,041	3,115,520	50.00
All other.....	3,468,554	1,734,277	50.00	7,457,990	3,728,995	50.00
Total silk, manufactures of.....	30,810,043	15,405,022	50.00	32,345,209	16,172,605	50.00
Sugar candy and confectionery.....	22,665	12,327	54.39	24,553	13,539	55.14
Tobacco, and manufactures of.....	10,955,125	9,127,758	83.32	12,314,420	9,734,987	79.05
TOTAL DUTIABLE.....	86,531,039	42,174,328	48.74	90,451,708	44,033,886	48.70
<i>Recapitulation.</i>						
Total free of duty.....	3,805,306			4,874,746		
Total dutiable.....	86,531,039	42,174,328	48.74	90,451,708	44,033,886	48.70
Total Class E.....	90,336,345	42,174,328	46.69	95,326,454	44,033,886	46.21

a See note on page CVII.

TABLE R.—STATEMENT SHOWING THE VALUE OF IMPORTED MERCHANDISE ENTERED FOR CONSUMPTION IN THE UNITED STATES, ETC.—Continued.

RECAPITULATION OF CLASSES.

	Year ending June 30—	Value of—		Total.	Duty.	Ad va- lorem rate on duti- ble. <i>a</i>	Per cent. of total duty.	Per cent. of total value
		Free of duty.	Dutiable.					
(A) Articles of food, and animals. }	1887	\$99,183,773	\$112,273,076	\$211,456,849	\$67,998,334	60.57	32.07	30.94
	1888	104,291,336	115,114,040	219,395,376	64,393,790	58.00	30.16	30.80
(B) Articles in a crude condition which enter into the various pro- cesses of domestic industry. }	1887	106,389,032	59,542,660	165,931,692	19,567,903	32.86	9.23	24.28
	1888	111,808,141	56,221,508	168,029,649	15,830,839	28.16	7.42	23.59
(C) Articles wholly or partially man- ufactured, for use as materials in the manufactures and mechanic arts. }	1887	12,149,883	67,505,441	79,655,324	20,393,493	30.21	9.62	11.63
	1888	11,692,617	73,013,645	84,706,262	21,824,738	29.89	10.22	11.90
(D) Articles manu- factured, ready for consumption. }	1887	11,565,665	124,473,106	136,038,771	61,898,366	49.73	29.19	19.90
	1888	11,438,012	133,352,873	144,790,885	67,426,547	50.56	31.58	20.33
(E) Articles of vol- untary use, luxu- ries, etc. }	1887	3,805,306	86,531,039	90,336,345	42,174,328	48.74	19.89	13.22
	1888	4,874,746	90,451,708	95,326,454	44,033,886	48.70	20.63	13.38
Total	1887	233,093,659	450,325,322	683,418,981	212,032,424	47.10	.....	.....
	1888	244,104,852	468,143,774	712,248,626	213,509,802	45.63	.....	.....

See note on page CIVIL.

RECEIPTS FROM TAXES.

CXXI

TABLE S.—STATEMENT SHOWING THE RECEIPTS FROM TAXES FROM VARIOUS SOURCES DURING THE YEAR ENDING JUNE 30, 1888.

Sources.	Revenue.
INTOXICANTS:	
Distilled spirits (internal revenue)	\$69,306,166.41
Distilled spirits (customs), Class E	2,981,772.22
Fermented liquors (internal revenue)	23,324,218.48
Fermented liquors (customs), Class E	666,666.39
Wines (customs), Class E	4,014,805.58
Ginger ale or ginger beer (customs), Class E	25,397.50
	\$100,319,026.58
SUGAR, MOLASSES, AND CONFECTIONERY.....	
TOBACCO:	
(Internal revenue)	30,662,431.52
Leaf (customs), Class E	5,884,222.73
Manufactures of (customs), Class E	3,850,764.62
	40,397,418.87
WOOL, MANUFACTURES OF	
RAW MATERIALS:	
Food, Class A:	
Fruits, including nuts	4,477,535.21
Rice	1,796,817.75
Breadstuffs	1,115,811.23
Animals	397,257.68
Salt	552,693.75
Vegetables	1,755,650.65
Fish	645,506.83
Provisions, comprising meat and dairy products	506,150.13
Cocoa, prepared	11,714.89
	11,259,138.12
Other raw materials, Class B:	
Wool, raw	4,729,486.50
Flax, hemp, jute, sisal grass, etc	2,388,002.33
Coal, bituminous	632,250.88
Iron ore	693,501.01
Seeds	385,052.14
Hops	467,861.56
Bristles	148,574.62
Copper, ore	108,542.48
Zinc, and manufactures of	105,027.08
Clays or earths	109,898.17
Malt, barley	43,301.20
Sponges	53,730.19
Grease	56,692.30
Mineral substances, n. e. s	21,698.06
Wood	3,411.26
Oils, whale and fish	3,427.13
	9,950,456.81
Iron and steel, and manufactures of:	
Class B	4,999,139.57
Class C	9,497,263.79
Class D	6,093,929.15
	20,590,332.51
Silk, manufactures of:	
Class C	177,970.49
Class D	1,110.30
Class E	16,172,604.69
	16,351,685.48
Cotton, manufactures of:	
Class C	436,544.81
Class D	6,611,518.72
Class E	4,443,833.97
	11,491,897.50
Flax, manufactures of:	
Class C	905,880.61
Class D	7,193,429.72
Class E	403,604.76
	8,502,915.09
Chemicals, drugs, dyes, and medicines:	
Class A	11,692.40
Class B	30,167.24
Class C	4,365,791.92
Class D	213,176.11
Class E	1,614.27
	4,622,441.94
Glass and glassware, Class D	
	4,799,251.52
Leather, and manufactures of:	
Class C	\$1,116,600.19
Class D	2,362,648.70
	\$3,479,248.89
Earthen, stone, and china ware, Class D	
	3,568,276.56
Fancy articles, Class E	
	3,022,742.22

CXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE S.—STATEMENT SHOWING THE RECEIPTS FROM TAXES, ETC.—Continued.

Sources.	Revenue.
Wood, and manufactures of:	
Class B.....	\$7, 912. 27
Class C.....	1, 115, 102. 08
Class D.....	558, 634. 64
	\$1, 681, 648. 99
TAXES ON KNOWLEDGE, LITERATURE, ART, ETC.:	
Books, Class D.....	632, 188. 61
Maps, Class D.....	4, 774. 75
Engravings, Class D.....	83, 535. 61
Art works, Class E:	
Paintings.....	389, 387. 28
Statuary.....	42, 838. 55
Musical instruments, Class E.....	456, 907. 12
	1, 609, 631. 82
Hats, bonnets, and hoods, and materials for:	
Class C.....	1, 003, 885. 91
Class D.....	236, 029. 54
	1, 241, 915. 45
Jewelry and precious stones, Class E.....	1, 182, 334. 34
Buttons and button materials:	
Class C.....	48, 678. 25
Class D.....	804, 631. 43
	853, 309. 68
FINES, PENALTIES, FORFEITURES, AND MISCELLANEOUS RECEIPTS:	
From labor, drayage, and storage.....	69, 475. 10
From service of United States officers.....	264, 521. 31
From customs officers' fees.....	297, 992. 82
From weighing fees.....	60, 744. 90
From fines, penalties, and forfeitures.....	157, 116. 77
From emolument fees.....	242, 689. 51
	1, 092, 450. 41
Furs, and manufactures of:	
Class C.....	944, 455. 71
Class D.....	26, 740. 15
	971, 195. 86
Metals, metal compositions, and manufactures of:	
Class B.....	67, 256. 09
Class C.....	97, 459. 45
Class D.....	860, 917. 13
	1, 025, 632. 67
Tax on oleomargarine (internal revenue).....	864, 139. 88
Tonnage tax on vessels engaged in the foreign trade.....	491, 205. 74
Paints and colors, Class C.....	411, 795. 14
Animals, other than for food, Class A.....	535, 112. 13
Paper, and manufactures of:	
Class D.....	465, 888. 81
Class E.....	3, 030. 75
	468, 919. 56
Marble and stone, and manufactures of:	
Class B.....	192, 940. 43
Class C.....	133, 852. 46
Class D.....	45, 776. 79
	372, 569. 68
Clocks and watches, and parts of, Class D.....	530, 566. 42
Corsets and corset cloth, Class D.....	262, 167. 03
Tax on seal-skins and income from rental of seal islands.....	317, 500. 00
Gunpowder and all explosive substances:	
Class D.....	38, 065. 76
Class E.....	274, 776. 66
	312, 842. 42
Oils, mineral and vegetable:	
Class A.....	157, 260. 47
Class C.....	111, 374. 17
	268, 634. 64
Miscellaneous penalties (internal revenue).....	155, 547. 61
Lead and manufactures of:	
Class B.....	145, 295. 38
Class C.....	808. 77
Class D.....	206. 10
	146, 310. 25
Hay, Class A.....	200, 809. 51
Gold and silver, manufactures of:	
Class C.....	1, 077. 00
Class E.....	179, 827. 56
	180, 904. 56
Brass, and manufactures of:	
Class B.....	2, 957. 25
Class D.....	120, 667. 22
	123, 624. 47
Brushes of all kinds, Class D.....	189, 253. 59
Cement, Roman, Portland, and all other, Class C.....	386, 108. 65

TABLE S.—STATEMENT SHOWING THE RECEIPTS FROM TAXES, ETC.—Continued.

Sources.	Revenue.
Soap, Class D	\$139,398.06
Matting and mats for floors, Class D	192,476.96
Carriages, and parts of, Class D	63,446.86
Glue, Class C	96,684.51
Chicory root, ground or unground, burnt or prepared, Class A	121,188.22
Hair, and manufactures of:	
Class B	\$17,577.15
Class C	13,390.50
Class D	12,269.75
Class E	209.30
India rubber and gutta percha, manufactures of, Class D	43,446.70
Spices, ground, Class A	85,635.03
Pencils, Class D	72,764.78
Tin, manufactures of, Class D	60,098.86
Umbrellas, parasols, shades, and parts of:	
Class C	36,345.20
Class D	24,259.89
Saddlery, coach and harness hardware, Class D	60,605.09
Varnish, Class D	67,238.19
Cork, manufactures of, Class D	37,711.27
Ink of all kinds and ink powders, Class D	66,325.49
Coal and coke (except bituminous), Class D	30,284.91
Blacking of all kinds, Class D	33,554.81
Copper, and manufactures of:	
Class B	1,253.57
Class C	3,232.83
Class D	7,905.76
Straw, manufactures of, Class D	12,392.16
Matches, Class D	23,565.78
Jet, manufactures of, Class E	7,198.27
Gun-wads, Class D	9,724.76
Glucose, Class C	4,265.65
Polishing powder, Class C	7,652.00
Starch, Class D	7,444.74
Philosophical apparatus and instruments, Class D	154,076.41
Plaster of Paris, ground, Class C	13,478.15
Vinegar, Class A	5,136.60
Photographs, Class E	6,504.77
Ginger, preserved, Class A	8,577.85
Chocolate, Class A	5,001.15
Emery, grains, etc.:	
Class C	9,989.39
Class D	5,159.31
Class E	939.20
Prune wine, Class E	6,098.51
Candles, Class D	4,566.60
Toothpicks, Class D	5,292.56
Chalk, preparations, Class C	3,040.82
Patent size, Class D	3,149.80
Teeth, manufactured, Class D	24.04
Packages, etc., designed to evade duties, Class D	1,248.60
Tar and pitch, Class B	13,522.41
Repairs on vessel, Class D	2,174.80
Wax, and manufactures of, Class D	932.86
Electric lights, and parts of, Class D	4,267.21
Coffee, substitutes, Class A	1,563.80
Brooms of all kinds, Class D	1,687.56
Whalebone, manufactures of, Class D	\$724.75
Collodion, manufactures of:	
Class C	397.80
Class D	24.60
Class E	304.87
Felt for roofing, Class D	329.47
Cider, Class E	859.40
Strings, gut, other than for musical instruments, Class D	137.25
Size, vegetable, Class C	1,440.25
Rosin, Class B	168.20
Plum pudding, Class A	88.09
Insects, prepared or not prepared, Class D	49.20
Unmanufactured articles, not elsewhere specified, Class B	45.60
Rags, not elsewhere specified or provided for, Class B	7,968.00
Horn handles, etc., Class D	412.70
Palm leaf manufactures, Class D	88.00
Spirits of turpentine, Class D	1,794.72
Putty, Class C	90.90
Stearine, Class D	13.01
Drawings, Class D	2,717.49
	111.40

TABLE T.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of Oct. 21, 1867.	Nine installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	-----	\$270,000.00	-----	-----
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	..do.....	\$12,000.00	-----	-----	-----
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	4,500.00	-----	-----	-----
Do.....	Pay of physician and teacher.....	do.....	..do.....	2,500.00	-----	-----	-----
Arikarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, etc., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	30,000.00	-----	-----	-----
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Nine installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	-----	180,000.00	-----	-----
Do.....	Purchase of clothing, same article.....	do.....	..do.....	12,000.00	-----	-----	-----
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	do.....	Vol. 15, p. 597, § 13	6,500.00	-----	-----	-----
Chickasaw	Permanent annuity in goods.....	do.....	Vol. 1, p. 619	-----	-----	\$3,000.00	-----
Chippewas of the Mississippi.	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	Four installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.	-----	4,000.00	-----	-----
Chippewas, Pillager and Lake Winnebagoish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Six installments of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	-----	135,999.96	-----	-----
Choctaws	Permanent annuities.....	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 235, § 2.	-----	-----	9,600.00	-----
Do.....	Provisions for smiths, etc.....	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13.	-----	-----	920.60	-----
Do.....	Interest on \$390,257.92, articles ten and thirteen treaty of January 22, 1855.	do.....	Vol. 11, p. 614, § 13	-----	19,512.89	-----	\$390,257.92

Creeks	Permanent annuities	Treaty of August 7, 1790	Vol. 7, p. 36, § 4		1,500.00	
Do	do	Treaty of June 10, 1802	Vol. 7, p. 69, § 2		3,000.00	
Do	do	Treaty of January 24, 1826	Vol. 7, p. 287, § 4		20,000.00	400,000.00
Do	Smiths, shops, etc.	do	Vol. 7, p. 287, § 8		1,110.00	22,200.00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856	Vol. 7, p. 287, § 8; Vol. 11, p. 700, § 5		600.00	12,000.00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops, and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, etc.	Treaty of February 14, 1833, and treaty of August 7, 1856	Vol. 7, p. 419, § 5; Vol. 11, p. 700, § 5	840.00		
Do	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856	Treaty of August 7, 1856	Vol. 11, p. 700, § 6	270.00		
Do	Interest on \$675,168 held in trust, third article treaty June 14, 1886, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3	600.00		
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; ten installments of \$15,000 each, due, estimated.	Vol. 15, p. 651, § 9		\$150,000.00	
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9	4,500.00		
Do	Twenty installments, for pay of teacher and for books and stationery.	One installment of \$1,500, due	Vol. 15, p. 651, § 7		1,500.00	
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	1,500.00		
Do	Twenty-five installments of \$30,000 each, in cash or otherwise, under the direction of the President.	Eighteen installments, of \$30,000 each, due.	Act of April 11, 1882		540,000.00	
Iowas	Interest on \$57,500, being the balance on \$457,500.		Vol. 10, p. 1071, § 9		2,875.00	57,500.00
Indians at Black-foot Agency	Ten installments of annuity at \$150,000 each.	Nine installments due	Act of May 1, 1888		1,350,000.00	
Indians at Fort Belknap Agency	Ten installments of annuity at \$115,000 each.	Nine installments due	do		1,035,000.00	
Indians at Fort Peck Agency	Ten installments of annuity at \$165,000 each.	Nine installments due	do		1,485,000.00	
Kansas	Interest on \$200,000, at 5 per cent		Vol. 9, p. 842, § 2		10,000.00	200,000.00
Kickapoos	Interest on \$88,175.68, at 5 per cent.		Vol. 10, p. 1079, § 2		4,408.78	88,175.68
Miamies of Kansas	Permanent provision for smith's shops and miller, etc.	Say \$411.43 for shop and \$262.02 for miller.	Vol. 7, p. 191, § 5		674.05	13,431.00
Do	Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol. 10, p. 1094, § 3		1,094.24	21,884.81
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, etc.	Treaty of December 21, 1855	Vol. 12, p. 982, § 2	3,000.00		
Nez Perces	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	3,500.00		

TABLE T.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 6 per cent., produce permanent annuities.
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Ten installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6.	.....	\$120,000.00	.....	.....
Do.....	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at.....	Vol. 15, p. 658, § 7.	\$9,000.00	.....	.....	.....
Osages.....	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1885.	Vol. 7, p. 242, § 6.	.....	\$3,456.00	\$69,120.00	.....
Do.....	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.....	Vol. 14, p. 687, § 1.	.....	15,000.00	300,000.00	.....
Otoes and Missourias.	Twelve installments, last series, in money or otherwise	Six installments, of \$5,000 each, due.	Vol. 10, p. 1039, § 4.	.....	30,000.00	.....	.....
Pawnees.....	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857.....	Vol. 11, p. 729, § 2.	.....	30,000.00	.....	.....
Do.....	Support of two manual-labor schools and pay of teachers.	.....do.....	Vol. 11, p. 729, § 3.	10,000.00	.....	.....	.....
Do.....	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol. 11, p. 729, § 4.	2,180.00	.....	.....	.....
Do.....	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working in the mill and keeping in repair grist and sawmill.	Estimated.....	Vol. 11, p. 730, § 4.	4,400.00	.....	.....	.....
Poncas.....	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.....	Vol. 12, p. 998, § 2.	20,000.00	.....	.....	.....
Pottawatomies	Permanent annuity in money	August 3, 1795.....	Vol. 7, p. 51, § 4.	.....	357.80	7,156.00	.....
Do.....	do.....	September 30, 1809.....	Vol. 7, p. 114, § 3.	.....	178.90	3,578.00	.....
Do.....	do.....	October 2, 1818.....	Vol. 7, p. 185, § 3.	.....	894.50	17,890.00	.....
Do.....	do.....	September 20, 1828.....	Vol. 7, p. 317, § 2.	.....	715.60	14,312.00	.....
Do.....	do.....	July 29, 1829.....	Vol. 7, p. 330, § 2.	.....	5,724.77	114,495.40	.....

Do.....	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.		1,008.99	20,179.80
Do.....	Permanent provision for furnishing salt.	July 29, 1829.	Vol. 7, p. 320, § 2.		156.54	3,120.80
Do.....	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.		107.34	2,146.80
Do.....	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846.	Vol. 9, p. 855, § 10.		11,503.21	230,064.20
Quapaws.....	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$500 for smith, etc.	Vol. 7, p. 425, § 3.	\$1,500.00		
Sacs and Foxes of Mississippi.	Permanent annuity.	Treaty of November 3, 1804.	Vol. 7, p. 85, § 3.		1,000.00	20,000.00
Do.....	Interest on \$200,000, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 541, § 2.		10,000.00	200,000.00
Do.....	Interest on \$800,000, at 5 per cent.	Treaty of October 21, 1842.	Vol. 7, p. 596, § 2.		40,000.00	800,008.00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 543, § 2.		7,870.00	157,400.00
Do.....	For support of school.	Treaty of March 6, 1861.	Vol. 12, p. 1172, § 5	200.00		
Seminoles.....	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity.	Vol. 11, p. 702, § 8.		25,000.00	500,000.00
Do.....	Interest on \$70,000, at 5 per cent.	Support of schools, etc.	Vol. 14, p. 757, § 3.		3,500.00	70,000.00
Senecas.....	Permanent annuity.	September 9 and 17, 1817.	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.		1,000.00	20,000.00
Do.....	Smith and smith-shop and miller, permanent.	February 28, 1821.	Vol. 7, p. 349, § 4.		1,660.00	33,200.00
Senecas of N. Y.	Permanent annuities.	February 19, 1841.	Vol. 4, p. 442.		6,000.00	120,000.00
Do.....	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846.	Vol. 9, p. 35, § 2.		3,750.00	75,000.00
Do.....	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do.	Vol. 9, p. 35, § 3.		2,152.50	43,050.00
Senecas and Shawnees.	Permanent annuity.	Treaty of September 17, 1818.	Vol. 7, p. 179, § 4.		1,000.00	20,000.00
Do.....	Support of smith and smith-shops.	Treaty of July 20, 1831.	Vol. 7, p. 352, § 4.	1,060.00		
Shawnees.....	Permanent annuity for education.	August 3, 1795; September 23, 1817.	Vol. 7, p. 51, § 4.		3,000.00	60,000.00
Do.....	Interest on \$40,000, at 5 per cent.	August 3, 1795; May 10, 1854.	Vol. 10, p. 1056, § 3.		2,000.00	40,000.00
Shoshones and Bannacks:						
Shoshones.....	For the purchase of clothing for men, women, and children, thirty installments.	Eleven installments due, estimated at \$10,000 each.	Vol. 15, p. 676, § 9.		\$110,000.00	
Do.....	For pay of physicians, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated.	Vol. 15, p. 676, § 10.	5,000.00		
Do.....	Blacksmith, and for iron and steel for shops.	do.	Vol. 15, p. 676, § 3.	1,000.00		
Bannacks.....	For the purchase of clothing for men, women, and children, thirty installments.	Eleven installments due, estimated at \$5,000 each.	Vol. 15, p. 676, § 9.		55,000.00	
Do.....	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated.	Vol. 15, p. 676, § 10.	5,000.00		
Six Nations of N. Y.	Permanent annuities in clothing, etc.	Treaty November 11, 1764.	Vol. 7, p. 64, § 6.		4,500.00	90,000.00
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Eleven installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10.	1,430,000.00		
Do.....	Blacksmith, and for iron and steel.	Estimated.	do.	2,000.00		
Do.....	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Eleven installments, of \$200,000 each, due; estimated.	do.	2,200,000.00		

TABLE T.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Sioux of different tribes, including Santee Sioux of Nebraska.	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	\$10,400.00	.....	.....	.....
Do.....	Purchase of rations, etc., as per article 5, agreement of September 26, 1876.	.....do	Vol. 19, p. 256, § 5.	1,000,000.00	.....	.....	.....
Tabeguache band of Utes.	Pay of blacksmith.....	.....do	Vol. 13, p. 675, § 10	720.00	.....	.....	.....
Tabeguache, Mualche, Capote, Weemiuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	.....do	Vol. 15, p. 627, § 9	220.00	.....	.....	.....
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	.....do	Vol. 15, p. 622, § 15	7,800.00	.....	.....	.....
Do.....	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, etc.	Ten installments, each \$30,000, due.	Vol. 15, p. 622, § 11	.....	\$300,000.00	.....	.....
Do.....	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, etc.	.....do	Vol. 15, p. 622, § 12	30,000.00	.....	.....	.....
Winnebagoes	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4;	.....	.....	\$40,245.45	\$804,909.17
Do.....	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870.....	vol. 12, p. 628, § 4. Vol. 16, p. 355, § 1	.....	.....	3,917.02	78,340.41
Yankton tribe of Sioux.	Twenty installments, of \$15,000 each, fourth series, to be paid to them or expended for their benefit.	Twenty installments, of \$15,000 each, due.	Vol. 11, p. 744, § 4	.....	300,000.00	.....	.....
Total .....	.....	.....	.....	1,145 180.00	5,826,499.96	347,751.98	5,994,629.99

TABLE U.—STATEMENT OF REDEEMED UNITED STATES SECURITIES RECEIVED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FOR FINAL COUNT, EXAMINATION, AND DESTRUCTION DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

H. EX. 2—IX	Title of security.	Denomination.										Totals.	
		1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.		10,000's.
	United States notes, new issue.	\$9,612.35	\$4,971.60	\$53,126.25	\$107,356	\$124,139	\$17,190	\$23,710	\$11,000	\$9,500	.....	.....	\$354,605.20
	United States notes, series 1869.	19,976.25	24,782.40	229,540.75	1,176,495	1,342,004	172,700	404,500	5,500	136,000	.....	.....	3,511,498.40
	United States notes, series 1874.	18,560.60	15,741.60	.....	.....	.....	715,275	.....	133,500	.....	.....	.....	883,077.20
	United States notes, series 1875.	38,189.20	51,454.60	454,521.00	686,242	1,027,528	100,775	644,260	179,000	.....	.....	.....	3,181,969.80
	United States notes, series 1878.	34,821.70	29,270.00	474,831.00	1,022,188	2,055,272	742,830	1,274,830	656,500	687,000	\$10,000	.....	6,987,542.70
	United State notes, series 1880.	3,501,983.90	3,905,415.80	20,097,959.00	8,114,789	3,366,494	1,089,665	1,092,000	151,000	7,414,000	.....	.....	48,733,306.70
	Demand notes.	.....	.....	92.50	90	140	.....	.....	.....	.....	.....	.....	322.50
	One-year notes of 1863.	.....	.....	.....	230	420	.....	150	300	.....	.....	.....	1,100.00
	Two-year notes of 1863.	.....	.....	.....	.....	.....	.....	250	400	.....	.....	.....	650.00
	Two-year coupon notes of 1863.	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	50.00
	Compound-interest notes of 1863.	.....	.....	.....	90	.....	.....	.....	.....	.....	.....	.....	90.00
	Compound-interest notes of 1864.	.....	.....	.....	630	980	.....	1,050	500	.....	.....	.....	3,360.00
	Silver certificates, series 1878.	.....	.....	.....	52,326	111,744	109,075	98,830	24,500	35,000	.....	.....	431,475.00
	Silver certificates, series 1870.	.....	.....	.....	9,639,359	6,757,112	695,425	561,300	164,000	164,000	.....	.....	17,981,196.00
	Silver certificates, series 1886.	1,419,892.10	732,758.40	818,381.50	563,675	.....	.....	.....	.....	.....	.....	.....	3,534,707.00
	Gold certificates, New York series 1882.	.....	.....	.....	.....	1,735,562	2,336,655	1,757,000	3,945,000	4,508,000	9,010,000	\$36,680,000	59,972,217.00
	Gold certificates, Washington series 1882.	.....	.....	.....	.....	334,480	143,550	325,300	469,000	1,357,000	310,000	1,670,000	4,609,330.00
	Refunding certificates.	.....	.....	.....	36,850	.....	.....	.....	.....	.....	.....	.....	36,850.00
	National currency notes of failed and liquidating banks.	4,800.00	3,652.00	4,834,015.00	7,343,750	5,146,940	1,628,850	2,003,800	53,000	12,000	.....	.....	21,030,807.00
	National currency redeemed and retired.	2,014.00	1,626.00	18,415,755.00	17,348,460	11,055,860	2,824,350	5,372,500	15,000	5,000	.....	.....	55,040,565.00
	Total.	5,043,850.10	4,769,672.40	43,378,222.00	46,092,530	33,058,675	10,577,840	13,558,930	5,807,500	14,327,500	9,330,000	38,350,000	

Redeemed United States fractional currency.	Denomination.						Totals.
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue.	\$22.59	\$47.04	.....	\$73.29	\$121.26	264.18
United States fractional currency, second issue.	44.06	68.23	.....	64.92	77.50	254.71
United States fractional currency, third issue.	\$7.97	21.59	553.50	\$0.21	718.44	1,009.10	2,310.90
United States fractional currency, fourth issue.	2,080.56	547.41	3,666.83	273.05	6,567.85
United States fractional currency, fourth issue, second series.	2,200.20	2,200.20
United States fractional currency, fourth issue, third series.	2,053.25	2,053.25
United States fractional currency, fifth issue.	4,271.63	.....	4,537.03	1,960.80	10,769.46
Total.	7.97	88.24	7,021.05	547.62	9,060.51	7,695.16	14,897.60
Redeemed United States internal-revenue stamps.
Aggregate of redeemed United States securities received for destruction.	226,334,037.65

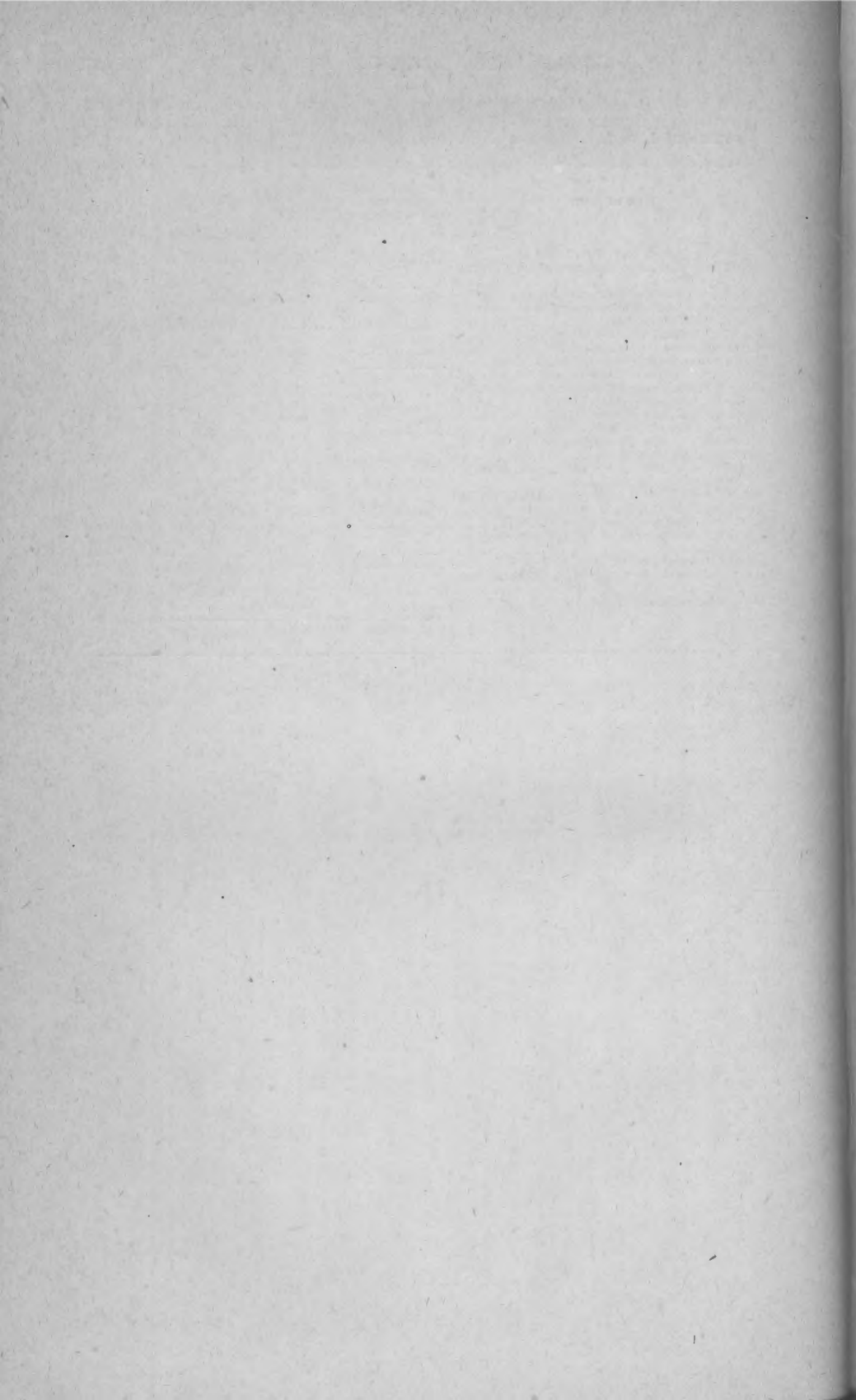
REDEEMED U. S. SECURITIES RECEIVED. CXXIX

TABLE V.—STATEMENT OF DISTINCTIVE PAPER—SILK-THREADED FIBER—ISSUED FROM THE OFFICE OF THE SECRETARY OF THE TREASURY TO THE BUREAU OF ENGRAVING AND PRINTING, AND DELIVERIES AND BALANCES OF THE SAME, FOR NATIONAL BANK CURRENCY, SERIES 1882, FOR THE FISCAL YEAR 1888.

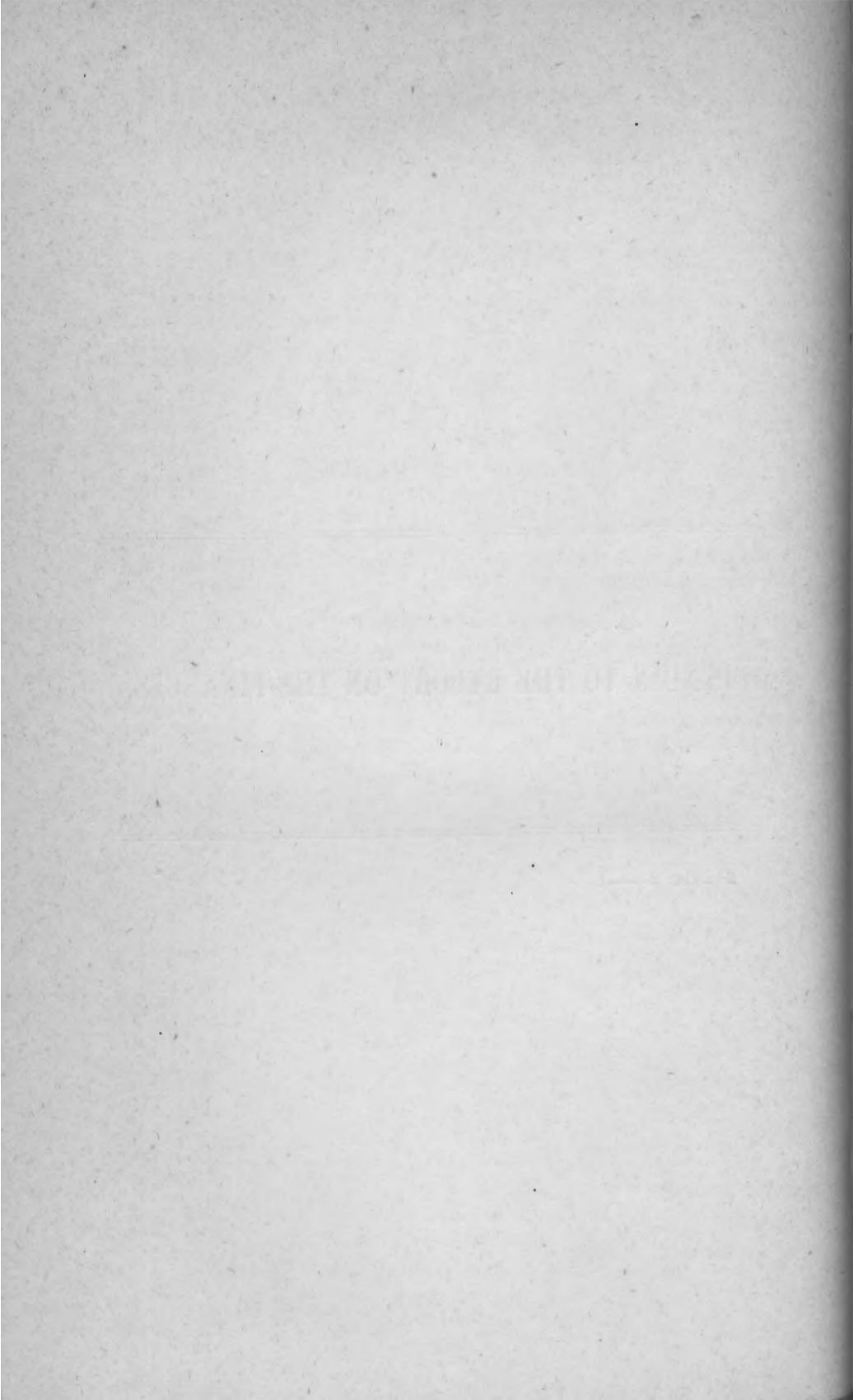
Transactions.	Combinations.	Number of sheets.	Denomination.					Amount.
			5's.	10's.	20's.	50's.	100's.	
BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1887.	5, 5, 5, 5	157,262	3,145,240					3,145,240
	10, 10, 10, 20	95,550		2,866,500	1,911,000			4,777,500
	50, 100	17,957				1,795,700	3,591,400	5,387,100
Total balances.....		270,769	3,145,240	2,866,500	1,911,000	1,795,700	3,591,400	13,309,840
BLANK PAPER.—Delivered to Bureau of Engraving and Printing from the Office of the Secretary of the Treasury, for printing circulating notes during the fiscal year 1888.	5, 5, 5, 5	809,000	16,180,000					16,180,000
	10, 10, 10, 20	475,000		14,250,000	9,500,000			23,750,000
	50, 100	28,770				2,877,000	5,754,000	8,631,000
Total blank paper.....		1,312,770	16,180,000	14,250,000	9,500,000	2,877,000	5,754,000	48,561,000
Balances 1887 brought down.....		270,769	3,145,240	2,866,500	1,911,000	1,795,700	3,591,400	13,309,840
Total to be accounted for.....		1,583,539	19,325,240	17,116,500	11,411,000	4,672,700	9,345,400	61,870,840
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency for issue during the fiscal year 1888.	5, 5, 5, 5	714,980	14,299,600					14,299,600
	10, 10, 10, 20	383,584		11,507,520	7,671,680			19,179,200
	50, 100	23,802½				2,380,250	4,760,500	7,140,750
Total delivered (perfect).....		1,122,366½	14,299,600	11,507,520	7,671,680	2,380,250	4,760,500	40,619,550
IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Secretary of the Treasury for destruction during the fiscal year 1888.	5, 5, 5, 5	42,113	842,260					842,260
	10, 10, 10, 20	27,372		821,160	547,440			1,368,600
	50, 100	2,119½				211,950	423,900	635,850
Total delivered (imperfect).....		71,604½	842,260	821,160	547,440	211,950	423,900	2,846,710
BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1888.	5, 5, 5, 5	209,169	4,183,380					4,183,380
	10, 10, 10, 20	159,594		4,787,820	3,191,880			7,979,700
	50, 100	20,805				2,080,500	4,161,000	6,341,500
Total balances.....		389,568	4,183,380	4,787,820	3,191,880	2,080,500	4,161,000	18,404,580
RECAPITULATION.								
Deliveries to Comptroller brought down.....		1,122,366½	14,299,600	11,507,520	7,671,680	2,380,250	4,760,500	40,619,550
Deliveries to Secretary's Office brought down.....		71,604½	842,260	821,160	547,440	211,950	423,900	2,846,710
Balances on hand June 30, 1888.....		389,568	4,183,380	4,787,820	3,191,880	2,080,500	4,161,000	18,404,580
Total accounted for.....		1,583,539	19,325,240	17,116,500	11,411,000	4,672,700	9,345,400	61,870,840

TABLE W.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1837, TO OCTOBER 31, 1888, INCLUSIVE.

Title of loan.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Oregon war debt, act of Mar. 2, 1861.....		\$1, 150		\$1, 150
Loan of July and Aug., 1861, acts of July 17 and Aug. 5, 1861.....		26, 450		26, 450
Five-twenty bonds of 1862, act of Feb. 25, 1862..		10, 000		10, 000
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864.....	\$6, 128, 000		\$6, 128, 000	12, 256, 000
Loan of 1863 (1861's), act of Mar. 3, 1863.....		1, 500		1, 500
Gold certificates (old issue), act of Mar. 3, 1863..		20, 620		20, 620
Ten-forty bonds of 1864, act of Mar. 3, 1864.....		5, 200		5, 200
Seven-thirty notes of 1861-'64, and '65, acts of July 17, 1861, June 30, 1864, and Mar. 3, 1865..		8, 400		8, 400
Consols of 1865, act of Mar. 3, 1865.....		16, 500		16, 500
Consols of 1867, act of Mar. 3, 1865.....		93, 400		93, 400
Consols of 1868, act of Mar. 3, 1865.....		1, 050		1, 050
Funded loan of 1831, 5 per cent., acts of July 14, 1870, and Jan. 20, 1871.....		76, 900		76, 900
Funded loan of 1891, 4½ per cent., acts of July 14, 1870, and Jan. 20, 1871.....	30, 939, 200	33, 242, 600	30, 939, 200	95, 121, 000
Funded loan of 1907, 4 per cent., acts of July 14, 1870, and Jan. 20, 1871.....	70, 817, 700	50, 412, 650	70, 818, 700	192, 049, 050
Certificates of deposit, act of June 8, 1872.....		27, 815, 000	32, 400, 000	60, 215, 000
3½ per cent. bonds, acts of July 17 and Aug. 5, 1861.....		3, 050		3, 050
3½ per cent. bonds, act of Mar. 3, 1863.....		4, 100		4, 100
3½ per cent. bonds, acts of July 14, 1870, and Jan. 20, 1871.....		5, 900		5, 900
3 per cent. bonds, act of July 12, 1882.....		835, 900		835, 900
	107, 884, 900	112, 580, 370	140, 285, 900	360, 751, 170



APPENDIX TO THE REPORT ON THE FINANCES.



APPENDIX.

REPORTS OF HEADS OF BUREAUS AND SUPER- VISING SPECIAL AGENT.

(No. 1.)

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1888.

SIR: I have the honor to submit the annual report on the operations and condition of the Treasury.

RECEIPTS AND EXPENDITURES.

The net revenues for the fiscal year ending June 30, 1888, were \$379,266,074.76, and the net expenditures \$267,924,801.13. As compared with the preceding year, the revenues were \$7,862,797.10 greater and the expenditures \$7,378.84 less. The following statement shows the amounts for the two years and the increase and decrease:

	1887.	1888.	Increase.	Decrease.
Revenue from—				
Customs	\$217, 286, 893. 13	\$219, 091, 173. 63	\$1, 804, 280. 50	.....
Internal revenue	118, 823, 391. 22	124, 296, 871. 98	5, 473, 480. 76	.....
Sale of public lands	9, 254, 286. 42	11, 202, 017. 23	1, 947, 730. 81	.....
Miscellaneous sources	26, 038, 706. 89	24, 676, 011. 92	.....	\$1, 362, 694. 97
Total	371, 403, 277. 66	379, 266, 074. 76	9, 225, 492. 07	1, 362, 694. 97
Net increase			7, 862, 797. 10	
Expenditures on account of—				
Civil and miscellaneous:				
Customs, light-houses, public buildings, etc	23, 795, 933. 12	20, 359, 455. 15	.....	3, 436, 477. 97
Internal revenue	4, 070, 126. 59	3, 809, 557. 94	.....	260, 568. 65
Interior civil (lands, patents, etc.)	7, 821, 225. 31	7, 859, 468. 41	38, 243. 10	.....
Treasury proper (legislative, executive, and other civil) ..	38, 342, 337. 73	34, 575, 466. 33	.....	3, 766, 871. 40
Diplomatic (foreign relations)	7, 104, 490. 47	1, 593, 461. 40	.....	5, 511, 029. 07
Judiciary and quarterly salaries	4, 130, 712. 37	4, 754, 851. 57	624, 139. 20	.....
War Department	38, 561, 025. 85	38, 522, 436. 11	.....	38, 589. 74
Navy Department	15, 141, 126. 80	16, 926, 437. 65	1, 785, 310. 85	.....
Interior Department (Indians and pensions)	81, 223, 624. 48	86, 537, 816. 64	5, 314, 192. 16	.....
Interest on public debt	47, 741, 577. 25	44, 715, 007. 47	.....	3, 026, 569. 78
Premium on public debt .....	.....	8, 270, 842. 46	8, 270, 842. 46	.....
Total	267, 932, 179. 97	267, 924, 801. 13	16, 032, 727. 77	16, 040, 106. 61
Net decrease				7, 378. 84
Surplus available for reduction of debt	103, 471, 097. 69	111, 341, 273. 63	7, 870, 175. 94	.....

The revenues of the Post-Office Department were \$52,229,384.97, of which \$22,877,485.05 was deposited in the Treasury and \$29,351,899.92 was disbursed by postmasters. The total expenditures were \$55,894,298.06, or \$3,664,913.09 more than the receipts. The advances from the deficiency appropriation amounted to \$3,160,820.47.

THE STATE OF THE TREASURY.

The net changes that occurred during the year in the state of the Treasury were an increase of \$37,526,468.86 in the total assets and a decrease of \$23,053,394.77 in the total liabilities, making an increase of \$60,579,863.63 in the aggregate balance. There was an increase in every class of assets excepting silver, and minor coin, and a decrease in every class of liabilities excepting checks and drafts outstanding and balances remaining to the credit of disbursing officers. The total assets, including certificates of deposit in the Treasury cash, increased \$142,425,251.29, from \$622,304,284.22 to \$764,729,535.51. A summary of the assets and liabilities on June 30, 1887, and June 30, 1888, and of the changes between the two dates, is given in the following statement:

	June 30, 1887.	June 30, 1888.	Increase.	Decrease.
ASSETS.				
Gold coin	\$192,598,626.85	\$204,449,750.75	.....	.....
Gold bullion	85,381,026.76	110,255,071.71	.....	.....
Total	277,979,653.61	314,704,822.46	.....	.....
Less certificates actually outstanding	91,193,507.00	121,094,650.00	.....	.....
Gold balance	186,786,146.61	193,610,172.46	\$6,824,025.85	.....
Standard silver dollars	211,491,527.00	244,181,394.00	.....	.....
Silver bullion	11,012,067.97	10,457,669.35	.....	.....
Total	222,503,594.97	254,639,063.35	.....	.....
Less certificates actually outstanding	142,327,950.00	200,759,657.00	.....	.....
Silver balance	80,175,644.97	53,879,406.35	.....	\$26,296,238.62
United States notes	29,625,408.29	53,345,975.89	.....	.....
Less certificates actually outstanding	8,830,000.00	14,665,000.00	.....	.....
United States note balance	20,795,408.29	38,680,975.89	17,885,567.60	.....
National-bank notes, including notes in process of redemption	2,415,571.41	7,055,541.08	4,639,969.67	.....
Deposits in national-bank depositories	23,316,877.91	58,712,511.11	35,395,633.20	.....
Total net assets	313,489,649.19	351,988,606.89	38,448,957.70	.....
LIABILITIES.				
Public debt and interest	32,813,318.62	14,087,779.08	.....	18,725,539.54
Reserve for redemption of United States notes	100,000,000.00	100,000,000.00	.....	.....
Disbursing officers' balances, etc	23,688,693.18	26,645,827.34	2,957,134.16	.....
Outstanding drafts and checks	2,177,221.45	2,576,562.34	399,340.89	.....
Five per cent. fund for redemption of national-bank notes	8,113,335.33	6,976,727.62	.....	1,136,607.71
Fund for redemption of notes of banks "failed," "in liquidation," and "reducing circulation"	97,992,918.10	91,952,843.65	.....	6,040,074.45
Post-Office Department account	6,559,255.37	6,051,607.25	.....	507,648.12
Total liabilities	271,344,742.05	248,291,347.28	.....	23,053,394.77
Available balance	42,144,907.14	103,647,259.61	61,502,352.47	.....
Assets not available:				
Minor coin	115,472.94	112,920.73	.....	2,552.21
Fractional silver coin	26,963,998.98	26,044,062.35	.....	919,936.63
Total balance	69,224,379.06	129,804,242.69	60,579,863.63	.....

In the appendix will be found the detailed statements for the same dates, together with statements of the assets and liabilities of each office of the Treasury, and the composition of the bullion fund on June 30, 1888, summed up and reconciled with the accounts of the Register of the Treasury. These statements show the actual condition existing at the close of business in each office on the day for which they are made up, and therefore differ from the monthly statements heretofore published, and also from the statistical tables in the appendix, which are compiled for the last day of each month from the latest reports then in the Treasurer's hands. The difference is therefore one of date and not of amount. Similar differences have been minutely explained in former reports.

UNAVAILABLE FUNDS.

There occurred during the fiscal year a deficit of \$10,197.65 in the sub-treasury in New York. The amount of the deficit in the sub-treasury in New Orleans was reduced by \$681.75. The net change in the total sum described as unavailable was therefore an increase of \$9,515.90. In the appendix will be found a statement of these funds, classified as they appear in the statement of assets and liabilities of the several offices. The amount on deposit with the States under the act of June 23, 1836, is not carried on the books of the Treasurer as an asset, though it stands charged against him on the books of the Register of the Treasury. The amount of the deficit in the branch mint at San Francisco is carried as an asset by the mint, but those in the other mint offices are not. Of the total of \$1,429,450.34 unavailable from loss, \$1,396,879.50 is excluded from the cash as reported in the public debt statement, while \$32,590.84, composed of the deficit of \$20,959.81 in the sub-treasury at New Orleans and the defalcation of \$11,611.03 in the assay-office at Boisé City, is included.

There is no fund that can be used for the detection of crimes resulting in the loss of any of the moneys or securities in the Treasury, or for bringing the guilty persons to trial and punishment. If such work should become necessary it would have to be undertaken at the Treasurer's private expense. It is respectfully urged that a sufficient fund be provided for this purpose. There should also be a fund that would enable the Treasurer personally to visit the sub-treasuries whenever, during the regular examinations or at other times, it would be to the advantage of the public service.

THE PUBLIC DEBT.

In the appendix will be found a recapitulation of the public debt statement for the end of each fiscal year since June 30, 1880. There is also given a statement of the changes that occurred during the last fiscal year in the principal of the interest-bearing debt and debt on which interest has ceased, showing a net decrease of \$74,788,920. Four per cent. bonds of the face value of \$48,150 were issued in exchange for \$37,200 in refunding certificates and the interest on them. The amount of 5-20 bonds of 1862 outstanding, as shown by the debt statement, was increased by \$500, under the provisions of the act of August 5, 1882, which enabled the accounting officers to make the necessary entries on the books of the Department to correct an error caused by the payment of a bond, in 1877, on fraudulent evidence that it had been destroyed. The redemptions of this class of bonds were \$11,800, but the decrease shown by the debt statement was only \$11,300.

REPORT ON THE FINANCES.

Under the Department circular dated August 3, 1887, interest amounting to \$2,136,839.48 on 4 and 4½ per cent. bonds was prepaid with a rebate of 2 per cent. per annum. The amount of the rebate was \$9,259.22. The following statement shows the particulars of this transaction:

Title and class.	Principal.	Interest.		Rebate.	Net amount paid.
		Due.	Amount.		
Four per cent. funded loan of 1907:					
Registered	\$69,554,800	Oct. 1, 1887	\$695,548.00	\$1,578.60	\$693,969.40
Coupon	11,165,850	Oct. 1, 1887	111,658.50	21.30	111,637.20
Registered	71,003,800	Jan. 1, 1888	710,038.00	5,113.06	704,924.94
Coupon	1,374,850	Jan. 1, 1888	13,748.50	88.91	18,659.59
Total			1,530,993.00	6,801.87	1,524,191.13
Four-and-a-half per cent. funded loan of 1891:					
Registered	19,591,650	Sept. 1, 1887	220,405.59	177.20	220,228.39
Coupon	224,900	Sept. 1, 1887	2,529.96	1.89	2,528.07
Registered	22,055,400	Dec. 1, 1887	248,122.88	1,405.28	246,717.60
Coupon	407,800	Dec. 1, 1887	4,588.05	22.38	4,565.67
Total			475,646.48	1,606.75	474,039.73
Bonds issued to Pacific Railroads:					
Registered	4,340,000	Jan. 1, 1888	130,200.00	850.60	129,349.40
Aggregate			2,136,839.48	9,259.22	2,127,580.26

Under the circulars of August 3 and September 22, 1887, 4 per cent. bonds of the principal of \$5,389,250 and 4½ per cent. bonds of the principal of \$19,455,400 were purchased for the sinking fund. Under the circular of April 17, 1888, \$18,282,100 of 4 per cents and \$8,337,550 of 4½ per cents were purchased out of surplus revenues. The total purchases were \$51,464,300. The following is a statement of the principal and accrued interest extinguished by these purchases and the net amount of premium and average price paid:

Loan.	Date of circular.	Coupon.	Registered.	Total principal.	Interest accrued.	Net premium.	Average price.
Funded loan of 1907	Sept. 22, 1887	\$988,400	\$4,400,850	\$5,389,250	\$43,817.79	\$1,296,049.71	124.050
	Apr. 17, 1888	4,066,200	14,215,900	18,282,100	94,060.09	4,839,578.71	126.472
Total		5,054,600	18,616,750	23,671,350	137,877.88	6,135,628.42	125.920
Funded loan of 1891	Aug. 3, 1887	2,528,000	9,037,300	11,565,300	66,099.65	922,195.43	107.974
	Sept. 22, 1887	1,354,650	6,535,450	7,890,100	28,998.78	635,770.74	108.032
	Apr. 17, 1888	1,591,650	6,745,900	8,337,550	59,403.92	579,247.87	106.947
Total		5,474,300	22,318,650	27,792,950	154,502.35	2,135,214.04	107.683
Aggregate		10,528,900	40,935,400	51,464,300	292,380.23	8,270,842.46	.....

COIN AND PAPER CIRCULATION.

The gold and silver coin and bullion in the country and all kinds of notes and certificates amounted, on June 30, 1887, to \$1,925,259,882.37, and on June 30, 1888, to \$2,093,562,072.17. The increase of the stock of gold and silver was \$84,877,789.35, the greater part of which was in gold. The increase of the paper currency was \$83,424,400.45, resulting from an increase of \$110,319,955 in certificates and a decrease of

\$26,895,554.55 in notes and fractional currency. The following statement, taken from a table in the report of the Secretary of the Treasury, compiled in this office, shows the amounts and total of gold and silver and also of the several kinds of paper money on the two dates:

Kind.	June 30, 1887.	June 30, 1888.
Gold coin and bullion	\$654, 520, 335.00	\$705, 818, 855.00
Silver dollars and bullion	277, 445, 767.00	310, 166, 459.35
Fractional silver coin	75, 547, 799.00	76, 406, 376.00
Total coin and bullion	1, 007, 513, 901.00	1, 092, 391, 690.35
State-bank notes	98, 697.00	82, 372.50
Demand notes	57, 130.00	56, 807.50
One and two year notes	65, 605.00	63, 835.00
Compound-interest notes	192, 580.00	189, 540.00
Fractional currency	15, 322, 898.37	15, 298, 577.82
National-bank notes	279, 217, 788.00	252, 368, 321.00
United States notes	346, 681, 016.00	346, 681, 016.00
Certificates of deposit, act of June 8, 1872	9, 080, 600.00	14, 915, 000.00
Gold certificates	121, 486, 817.00	142, 023, 150.00
Silver certificates	145, 543, 150.00	229, 491, 772.00
Total paper circulation	917, 745, 981.37	1, 001, 170, 381.82
Aggregate	1, 925, 259, 882.37	2, 093, 562, 072.17

The gold and silver are given as estimated by the Director of the Mint and the bank notes as reported by the banks to the Comptroller of the Currency. The amounts of the Government issues of notes and certificates are taken from the public-debt statement.

In the appendix will be found, in addition to the usual tables, statements showing the total issues and redemptions of United States notes and gold and silver certificates, and also the amounts and percentage of the denominations of each outstanding for a series of years.

UNITED STATES NOTES.

The redemptions of United States notes at the Treasury during the year amounted to \$63,652,000, against \$74,068,000 the year before. The redemptions at New York in gold were \$692,596, making \$26,736,454 in all since the resumption of specie payments. There have been no redemptions in gold at San Francisco under authority of the act of March 3, 1887. The amounts of each denomination outstanding at the close of each of the last four fiscal years are shown in the following table:

Denomination.	1885.	1886.	1887.	1888.
One dollar	\$24, 952, 061.80	\$17, 603, 922.40	\$8, 797, 376.50	\$5, 180, 232.50
Two dollars	25, 295, 069.20	18, 204, 369.60	9, 008, 572.00	4, 976, 936.00
Five dollars	75, 997, 805.00	85, 629, 219.00	95, 064, 850.50	81, 054, 872.50
Ten dollars	64, 539, 386.00	66, 658, 661.00	80, 371, 471.00	86, 264, 401.00
Twenty dollars	55, 126, 509.00	55, 078, 379.00	63, 929, 361.00	84, 813, 924.00
Fifty dollars	23, 459, 895.00	23, 291, 265.00	21, 908, 985.00	21, 870, 550.00
One hundred dollars	32, 896, 790.00	31, 359, 700.00	29, 643, 400.00	31, 104, 100.00
Five hundred dollars	16, 557, 000.00	12, 424, 000.00	7, 704, 500.00	8, 068, 000.00
One thousand dollars	28, 716, 500.00	37, 361, 500.00	31, 197, 500.00	24, 303, 000.00
Five thousand dollars	100, 000.00	60, 000.00	45, 000.00	35, 000.00
Ten thousand dollars	40, 000.00	10, 000.00	10, 000.00	10, 000.00
Total	347, 681, 016.00	347, 681, 016.00	347, 681, 016.00	347, 681, 016.00
Less unknown denominations destroyed in sub-treasury in Chicago fire	1, 000, 000.00	1, 000, 000.00	1, 000, 000.00	1, 000, 000.00
Outstanding	346, 681, 016.00	346, 681, 016.00	346, 681, 016.00	346, 681, 016.00

With the increase of the gold and silver certificates, the volume of which together is now larger than that of the United States notes, the importance of the latter in the circulation of the country has declined. The denominations below ten dollars are being displaced by silver certificates, and those above one hundred dollars largely by gold certificates.

The question of the probable loss and destruction of paper currency has received some attention, without any very definite result. In the appendix are given tables showing the course of the redemptions of the first issues of United States notes. It must be borne in mind that these notes have lost none of their qualities as money through age or any other cause than wear. Many of them, of certain denominations, have doubtless performed the single function of lying in the reserves of banks, where they have had little handling, and where they are likely to remain until they are called in by the Government. Until this is done, or some other cause brings them to the Treasury, the loss from destruction must be more or less a matter of conjecture. The most careful estimate from the data at hand would place it at 1 per cent. or less, according to the denomination. This is supported, too, by the history of earlier paper issues of the Government.

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

The certificates of deposit issued during the year for United States notes received from national banks amounted to \$24,110,000. The redemptions were \$18,465,000, leaving outstanding \$14,665,000, which is a little below the average for the last nine years. The total amounts issued, redeemed, and outstanding at the end of each fiscal year since the first issue are shown in the following table. The decrease of the use of these certificates since 1886 is due in great part to the change in the manner of redeeming them, the holders now receiving the same notes that were deposited, instead of new notes as formerly.

Fiscal year.	Total issued.	Total redeemed.	Outstanding at close of fiscal year.	Fiscal year.	Total issued.	Total redeemed.	Outstanding at close of fiscal year.
1873.....	\$57,240,000	\$25,430,000	\$31,810,000	1881.....	\$612,850,000	\$601,235,000	\$11,615,000
1874.....	137,905,000	78,915,000	58,990,000	1882.....	629,760,000	616,400,000	13,360,000
1875.....	219,000,000	159,955,000	59,045,000	1883.....	649,790,000	636,610,000	13,180,000
1876.....	301,400,000	268,260,000	33,140,000	1884.....	676,660,000	664,430,000	12,230,000
1877.....	378,285,000	324,305,000	53,980,000	1885.....	733,215,000	703,930,000	29,285,000
1878.....	464,965,000	418,720,000	46,245,000	1886.....	780,865,000	762,755,000	18,110,000
1879.....	554,730,000	525,400,000	29,330,000	1887.....	815,765,000	806,745,000	9,020,000
1880.....	601,785,000	588,660,000	13,125,000	1888.....	839,875,000	825,210,000	14,665,000

In the appendix will be found a tabulated statement of the United States notes and of these certificates in the Treasury cash, the amount of the certificates in circulation, and the net amount of United States notes in the Treasury at the end of each month from March, 1878.

GOLD CERTIFICATES.

The volume of gold certificates outstanding increased in the year to \$142,023,150, the highest point yet reached at the end of any year since the issue began. The excess of the issues over the redemptions for the year was \$20,536,333. In the same time the amount in the Treasury cash decreased from \$30,293,310 to \$20,928,500, so that

the total increase of the circulation was \$29,901,143. The greater part of the change was in the denominations of \$1,000 and \$5,000, which are much used in the transactions of the sub-treasury in New York with the custom-house and the clearing-house. The amount outstanding of the series of 1863 was reduced to \$2,333,580. The following statement shows the amounts of each denomination issued and redeemed during the year, the total issued and redeemed, and the amounts outstanding June 30, 1887, and June 30, 1888 :

Denomination.	Outstanding June 30, 1887.	Issued.		Redeemed.		Outstanding June 30, 1888.
		During fiscal year.	To June 30, 1888.	During fiscal year.	To June 30, 1888.	
Twenty dollars.....	\$10,872,062	\$4,160,000	\$21,040,000.00	\$2,070,062	\$8,078,000.00	\$12,962,000
Fifty dollars.....	8,225,355	4,500,000	17,800,000.00	2,480,205	7,554,850.00	10,245,150
One hundred dollars.....	7,957,400	7,800,000	40,234,300.00	2,088,400	26,565,300.00	13,669,000
Five hundred dollars.....	12,031,000	4,700,000	54,844,000.00	4,420,000	42,533,000.00	12,311,000
One thousand dollars.....	17,376,000	14,000,000	161,881,000.00	5,875,000	136,380,000.00	25,501,000
Five thousand dollars.....	13,195,000	20,000,000	500,385,000.00	9,330,000	476,520,000.00	23,865,000
Ten thousand dollars.....	51,830,000	30,000,000	429,330,000.00	38,360,000	385,800,000.00	43,470,000
Account Geneva award.....	.....	.....	33,000,580.46	.....	33,000,580.46	.....
Total.....	121,486,817	85,160,000	1,258,514,880.46	64,623,667	1,116,491,730.46	142,023,150

The table below exhibits the amounts issued, redeemed, and outstanding for each fiscal year since the issue began, on November 13, 1865:

Fiscal year.	Issued during fiscal year.	Total issued.	Redeemed during fiscal year.	Total redeemed.	Outstanding at close of fiscal year.
1866.....	\$98,493,660.00	\$98,493,660.00	\$87,545,800.00	\$87,545,800.00	\$10,947,860.00
1867.....	109,121,620.00	207,615,280.00	101,295,900.00	188,841,700.00	18,773,580.00
1868.....	77,960,400.00	285,575,680.00	79,055,340.00	267,897,040.00	17,678,640.00
1869.....	80,663,160.00	366,238,840.00	65,255,620.00	333,152,660.00	33,086,180.00
1870.....	76,731,060.00	442,969,900.00	75,270,120.00	408,422,780.00	34,547,120.00
1871.....	56,577,000.00	499,546,900.00	71,237,820.00	479,660,600.00	19,886,300.00
1872.....	63,229,500.00	562,776,400.00	51,029,500.00	530,690,100.00	32,086,300.00
1873.....	55,570,500.00	618,346,900.00	48,196,800.00	578,886,900.00	39,460,000.00
1874.....	81,117,780.46	699,464,680.46	97,752,680.46	676,639,580.46	22,825,100.00
1875.....	70,250,100.00	769,714,780.46	71,278,900.00	747,918,480.46	21,796,300.00
1876.....	90,619,100.00	860,333,880.46	83,734,000.00	831,652,480.46	28,681,400.00
1877.....	58,141,200.00	918,475,080.46	45,250,000.00	876,902,480.46	41,572,600.00
1878.....	50,342,400.00	968,817,480.46	47,548,000.00	924,450,480.46	44,367,000.00
1879.....	12,317,400.00	981,134,880.46	41,270,700.00	965,721,180.46	15,413,700.00
1880.....	.....	981,134,880.46	7,409,100.00	973,130,280.46	8,004,600.00
1881.....	.....	981,134,880.46	2,221,680.00	975,351,960.46	5,782,920.00
1882.....	.....	981,134,880.46	745,800.00	976,097,760.46	5,037,120.00
1883.....	86,710,000.00	1,067,844,880.46	9,368,480.00	985,466,240.46	82,378,640.00
1884.....	41,470,000.00	1,109,314,880.46	25,455,980.00	1,010,922,220.46	98,392,660.00
1885.....	63,000,000.00	1,172,314,880.46	21,069,520.00	1,031,991,740.46	140,323,140.00
1886.....	1,040,000.00	1,173,354,880.46	10,188,895.00	1,042,180,635.46	131,174,245.00
1887.....	.....	1,173,354,880.46	9,687,428.00	1,051,868,063.46	121,486,817.00
1888.....	85,160,000.00	1,258,514,880.46	64,623,667.00	1,116,491,730.46	142,023,150.00

SILVER CERTIFICATES.

The silver certificates issued during the year amounted to \$105,896,000, and those redeemed to \$21,947,378, increasing the amount outstanding from \$145,543,150 to \$229,491,772. The holdings of the Treasury, however, increased from \$3,215,200 to \$28,732,115, so that the increase in the actual circulation was only \$58,431,707. The certificates issued were nearly all of the denomination of \$10 and under, of which the bulk of this circulation now consists. The following table shows, by de-

nominations, the amount outstanding June 30, 1887, the amounts issued and redeemed during the year, the total issues and redemptions, and the amount outstanding June 30, 1888 :

Denomination.	Outstanding June 30, 1887.	Issued.		Redeemed.		Outstanding June 30, 1888.
		During fiscal year.	To June 30, 1888.	During fiscal year.	To June 30, 1888.	
One dollar	\$13,979,496.10	\$14,172,000	\$28,328,000	\$1,419,892.10	\$1,596,396	\$26,731,604
Two dollars	8,905,996.40	10,424,000	19,400,000	732,758.40	802,762	18,597,238
Five dollars	7,728,241.50	44,700,000	52,460,000	818,381.50	850,140	51,609,860
Ten dollars	54,200,870.00	36,520,000	128,794,000	10,255,360.00	48,328,490	80,465,510
Twenty dollars	60,629,016.00	80,000	63,586,000	6,868,856.00	39,745,840	43,840,160
Fifty dollars	5,196,100.00	.....	12,050,000	804,500.00	7,658,000	4,391,600
One hundred dollars	3,713,430.00	.....	14,140,000	660,130.00	11,086,700	3,053,300
Five hundred dollars	669,000.00	.....	13,650,000	188,500.00	13,169,500	480,500
One thousand dollars	521,000.00	.....	23,490,000	199,000.00	23,168,000	322,000
Total	145,543,150.00	105,896,000	375,898,000	21,947,378.00	146,406,228	229,491,772

As it had been impossible to meet the demand for the one and two dollar certificates, it was deemed expedient to suspend their issue for a while in order to accumulate a supply, and accordingly none were paid out between October 18, 1887, and February 3, 1888. Since the latter date the Treasurer has been able most of the time to furnish them as they have been asked for. The seasoning which the notes now receive after they come from the presses fits them better for wear, and the result is seen in the improved condition of those now in circulation.

The excess of standard silver dollars in the Treasury over the silver certificates outstanding, inclusive of those on hand, rapidly declined during the first eight months from about sixty-six millions to a daily average of about twenty millions. Whether the limit will be reached, so that the issues must be confined to the amount of the redemptions and of the receipts of the dollars, depends of course upon the capacity of the country to absorb the paper, and can not certainly be foretold. It seems likely, however, that before long the whole of the Treasury stock of the coin will be represented by certificates.

The issues and redemptions and the amounts outstanding, by fiscal years, are given in the following statement :

Fiscal year.	Issued during fiscal year.	Total issued.	Redeemed during fiscal year.	Total re- deemed.	Outstanding at close of fiscal year.
1878	\$1,850,410	\$1,850,410	.....	.....	\$1,850,410
1879	9,149,590	11,000,000	\$8,460,050	\$8,460,050	2,539,950
1880	10,018,000	21,018,000	183,680	8,643,730	12,374,270
1881	40,912,000	61,930,000	2,119,740	10,763,470	51,166,530
1882	24,300,000	86,230,000	9,369,820	20,133,290	66,096,710
1883	35,040,000	121,270,000	12,519,879	32,653,169	88,616,831
1884	52,280,000	173,550,000	20,005,140	52,658,309	120,891,691
1885	40,000,000	213,550,000	20,990,045	73,648,354	139,901,646
1886	4,600,000	218,150,000	28,523,971	102,172,325	115,977,675
1887	51,852,000	270,002,000	22,286,525	124,458,850	145,543,150
1888	105,896,000	375,898,000	21,947,378	146,406,228	229,491,772

STANDARD SILVER DOLLARS.

The coinage of standard silver dollars during the year amounted to \$32,484,673, bringing the total coinage to \$299,424,790. Of the year's increase in the stock of these coins, \$32,445,517 rested at the year's end in the vaults of the Treasury, and \$39,156 in the hands of the people.

The following table shows the annual coinage and movement:

Fiscal year.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of annual coinage distributed.	Percentage of total coinage outstanding.
1878	\$8,573,500	\$8,573,500	\$7,718,357	\$855,143	\$855,143	9.9	9.9
1879	27,227,500	35,801,000	28,147,351	6,798,506	7,653,649	24.9	21.3
1880	27,933,750	63,734,750	44,425,315	11,655,786	19,809,435	41.7	30.2
1881	27,637,955	91,372,705	62,544,722	9,518,548	28,827,983	34.4	31.5
1882	27,772,075	119,144,780	87,153,816	3,162,981	31,990,964	11.3	26.8
1883	28,111,119	147,255,899	111,914,019	3,350,916	35,341,880	11.9	24.0
1884	28,099,930	175,355,829	135,566,916	4,453,033	39,794,913	15.8	22.6
1885	28,528,552	203,884,381	165,413,112	—1,323,644	38,471,269	.....	18.8
1886	29,838,905	233,723,286	181,253,566	13,998,451	52,469,720	46.9	22.4
1887	33,266,831	266,990,117	211,483,970	3,636,427	55,506,147	9.1	20.7
88	32,484,673	299,424,790	243,879,487	39,156	55,545,303	0.1	18.5

Owing to the scarcity of one and two dollar notes, and the annual demand occasioned by the movement of crops, between the end of May and the end of November, 1887, nearly nine millions of the dollars were drawn into circulation, many of them against the protest of the persons who took them, but when the notes were again to be had the dollars came back to the Treasury as fast as they had gone out. The various efforts that have been made to put the coins into greater circulation have pretty clearly demonstrated that the people, who are willing to pay for them, through the Treasury, in gold, and to be at the expense of coining and transporting them, have all of them they want or are willing to take. The recent movement to make room for them by stopping the issue of paper currency of less denomination than \$10 was met by the law creating the small silver certificates—another expression of the will that the purchase of silver should be continued, but the circulation of the dollars restricted. The opinion of the late Treasurer, that \$65,000,000 is the extreme limit of the circulation that may be obtained, has so far been borne out by experience.

Whatever may be said of the policy of buying silver in a falling market—a speculation that is not likely to prove any the less losing because the public funds are employed in it—the reasons why the coinage of the bullion into dollars should be stopped seem to be conclusive. The fictitious value at which the coins are issued makes them a purely subsidiary domestic currency, the limit of the amount of which must be fixed by our own wants. Once coined, they are on our hands. They can not be melted or exported. Their accumulation loads us down with tokens and threatens to hamper us in our dealings with other nations, while we are rich enough to have good money. It is plain that not more than one to each inhabitant can be kept in circulation; the rest must lie in the vaults of the Treasury—the representatives of the greater value of the gold that was paid for them, or the basis of a circulation of certificates. The number already coined will probably answer every demand that will be made for many years to come. The increase of the certificate circulation could be maintained with perfect safety and prompt redemption if the coinage were stopped and the bullion lodged in the Treasury in the form of heavy bars or ingots. In this way the expense of coinage would be saved, the labor and risk of transportation, counting, and safe-keeping much lessened, and the metal at the same time be kept available, in convenient shape and without loss or confusion of values, for any use that could be demanded of it.

The new silver vault in the Treasury building was turned over to the Treasurer on the 7th day of August. It is 89 feet long, 51 feet wide, and 11 feet 9 inches high in its interior dimensions. In it is set an iron cage divided perpendicularly into sixteen compartments, each 20 feet long and 10 feet wide. It will hold a hundred million silver dollars, and is said to be the largest treasure vault in the world. The first shipment of coin to be stored in it was received on the 29th of August. Since then the shipments have been at the rate of half a million dollars a day, and they will be continued at this rate until the vault is filled. The additional storage capacity is equal to the total coinage of dollars for three years; but by the end of that time, unless the coinage is suspended, still further vault-room will probably have to be provided.

The Treasury holdings of silver coin on June 30, 1887, and June 30, 1888, are exhibited in the following table:

Office.	Standard silver dollars.		Fractional silver coin.	
	June 30, 1887.	June 30, 1888.	June 30, 1887.	June 30, 1888.
Treasurer United States, Washington	\$61,510,551.00	\$68,032,270.00	\$2,094,742.00	\$2,315,341.75
Assistant Treasurer United States—				
Baltimore.....	3,350,232.00	3,607,657.00	394,673.50	499,334.05
Boston.....	1,637,257.00	2,091,055.00	893,741.40	842,852.55
Chicago.....	2,153,107.00	1,820,808.00	1,517,938.00	1,293,195.00
Cincinnati.....	69,287.00	733,500.00	55,030.00	324,000.00
New Orleans.....	3,694,663.00	7,713,531.00	411,442.21	385,026.88
New York.....	30,852,631.00	31,661,367.00	10,294,232.72	9,726,411.35
Philadelphia.....	12,223,644.00	14,788,349.00	2,438,054.06	1,882,202.90
San Francisco.....	22,663,333.00	18,402,410.00	7,241,081.50	6,936,652.00
Saint Louis.....	10,872,848.00	11,311,788.00	1,491,005.00	1,521,442.00
United States mint—				
Denver.....			.80	.90
Carson City.....	9,821.00	5,315.00	870.55	594.43
New Orleans.....	8,179,239.00	11,855,052.00	.17	.73
Philadelphia.....	35,386,110.00	47,016,836.00	65,198.04	18,739.36
San Francisco.....	18,788,015.00	25,142,074.00	55,901.68	297,928.23
United States assay-office—				
Boisé City.....				
Charlotte.....				
Helena.....				
New York.....	350.00	1,000.00	10.00	
Saint Louis.....	1.00		12.60	
Total.....	211,491,089.00	244,181,012.00	26,953,934.22	26,043,722.13
Add amount in transit between offices	438.00	382.00	10,064.76	340.22
Total.....	211,491,527.00	244,181,394.00	26,963,998.98	26,044,062.35
Less amount due depositors.....	84,362.00	01,999.00	21,818.52	17,640.10
Amount held as assets.....	211,407,175.00	244,119,395.00	26,942,180.46	26,026,422.25

FRACTIONAL SILVER COIN.

The amount of fractional silver coin in the Treasury has changed but little since the first accumulation after the resumption of specie payments. There was a decrease during the first five months of the fiscal year, followed by an increase of less volume in the next seven months. The net decrease in the year was \$919,936.63, from \$26,963,998.98 to \$26,044,062.35.

The following table shows the amount of each denomination in each office on June 30, 1888. It will be seen that there was \$20,503,136.50 in half dollars and only \$5,540,925.85 in other pieces. There has been no great variation recently from this proportion. It would seem to be plain that there is an excess of something like \$15,000,000 of the fifty-cent pieces in the country above the amount that is needed for circulation, and this

excess the Treasury will doubtless be obliged to carry until the pieces are recoined into other denominations or absorbed by the growth of business.

Office.	Fifty cents.	Twenty-five cents.	Twenty cents.	Ten cents.	Five cents.	Three cents.	Unassorted.
Treasurer U. S., Washington.....	\$1,491,655.00	\$776,790.00	\$17.40	\$17,690.00	\$345.90	\$65.55	\$28,777.90
Assistant treasurer U. S.:							
Baltimore.....	355,200.00	112,800.00	-----	28,500.00	200.00	30.00	2,604.05
Boston.....	576,570.00	215,890.25	-----	23,545.30	400.00	63.00	26,384.00
Chicago.....	924,000.00	305,000.00	-----	24,000.00	-----	-----	40,195.00
Cincinnati.....	149,551.00	155,000.00	140.00	18,500.00	741.00	68.00	-----
New Orleans.....	255,300.00	104,045.00	34.00	23,615.00	13.05	172.25	1,847.58
New York.....	7,627,000.00	1,878,000.00	-----	129,000.00	-----	-----	92,411.35
Philadelphia.....	1,032,000.00	586,000.00	200.00	22,000.00	1,600.00	180.00	240,222.90
San Francisco.....	6,889,845.00	38,763.00	125.00	6,681.00	1,233.50	4.50	-----
Saint Louis.....	1,197,650.00	268,500.00	100.00	28,000.00	350.00	-----	26,842.00
U. S. Mint:							
Carson City.....	333.00	209.75	-----	51.60	.05	.03	-----
New Orleans.....	-----	-----	-----	-----	-----	-----	.73
Philadelphia.....	4,032.50	1,575.50	-----	13,131.30	-----	.06	276.26
San Francisco.....	-----	190,027.50	-----	107,900.70	-----	.03	63.96
U. S. assay-office, Denver.....	-----	-----	-----	-----	-----	-----	.90
	20,503,136.50	4,632,601.00	616.40	442,614.90	4,883.50	583.42	459,626.63

MINOR COIN.

The minor coin in the Treasury is mostly in good condition and not in excess of what is needed. The holdings decreased from \$115,472.94 to \$112,920.73 during the year. On June 30, 1888, they were as follows:

Office.	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
Treasurer United States, Washington.....	\$3,800.00	\$315.00	\$270.00	\$455.00	\$565.21	\$5,405.21
Assistant treasurer United States:						
Baltimore.....	500.00	1,680.00	410.00	4,230.00	129.65	6,949.65
Boston.....	1,450.00	213.00	660.00	4,459.79	290.64	7,073.43
Chicago.....	5,600.00	150.00	40.00	240.00	1,320.45	7,350.45
Cincinnati.....	3,341.00	724.00	725.00	3,980.10	-----	8,770.10
New Orleans.....	155.00	101.07	63.82	293.08	4.24	617.21
New York.....	4,002.00	1,770.00	520.00	1,200.00	4,059.51	11,551.51
Philadelphia.....	23,740.00	3,240.00	1,140.00	1,010.00	2,387.22	31,517.22
San Francisco.....	5,459.00	1,260.00	150.00	977.28	-----	7,846.28
Saint Louis.....	200.00	630.00	350.00	1,060.00	1,130.93	3,370.93
United States mint, Philadelphia.....	-----	-----	-----	-----	22,468.60	22,468.60
United States assay-office:						
Denver.....	-----	-----	-----	-----	.06	.06
New York.....	-----	-----	-----	-----	.08	.08
Total.....	48,247.00	10,083.07	4,328.82	17,905.25	32,356.59	112,920.73

RECOINAGE OF UNCURRENT COINS.

There were transferred to the mint, during the year, for recoinage, \$6,565 in gold coins and \$535,355.99 in silver coins, the net loss on which was \$20,275.46. There were also transferred minor coins amounting to \$157,418.60 to be recoined or cleaned. The silver, which was of the following denominations, was selected with a view to relieve the Treas-

ury, to the best advantage possible, of worn pieces and pieces that are no longer coined or circulated:

Denomination.	Amount.
Fifty cents.....	\$117,577.50
Twenty-five cents.....	34,834.00
Twenty cents.....	2,218.00
Ten cents.....	5,090.00
Five cents.....	14,927.30
Three cents.....	1,457.13
Mixed.....	345,197.06
Total fractional silver coin.....	521,300.99
One dollar.....	14,055.00
Total.....	535,355.99

The appropriations for this purpose have not been sufficient to maintain the coin circulation at its standard. The condition of the gold coins in the Treasury is good, with the exception of a small amount that is worn very nearly to the limit of tolerance; but the fractional silver has been steadily deteriorating for some years. Most of the pieces in the sub-treasury at San Francisco, especially the half dollars, are very much worn, many of them being quite smooth. It has been impossible to re-coin them, as the loss would have been too great in proportion to the new coinage that it was necessary to produce. There has been a steady demand for dimes, which at times in former years the Treasury was able to supply only by melting up new pieces of higher denominations, thus avoiding apparent loss, but incurring a useless waste of labor. A liberal appropriation, if made available until used, could be employed to advantage in the recoinage of worn and redundant fractional silver coins.

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

As compared with the preceding year, there was a marked decrease in the amount of the deductions from the face value of mutilated paper money redeemed, and also in the amounts of spurious and irredeemable notes and coins presented at the Treasury, showing a gratifying improvement in the condition of the money circulation in this respect. The deductions for mutilations decreased from \$8,304.23 to \$4,214.39; the amount of counterfeit notes, from \$7,420 to \$6,738; the amount of stolen unsigned national-bank notes, from \$245 to \$100; and the number of spurious silver coins from 6,449 to 5,458. There have appeared counterfeits of the one-dollar and five-dollar silver certificates, of which a few have come to the Treasury. There has also occurred a theft of \$700 in unsigned notes of the First National Bank of Atchison, Kans., of the denominations of ten and twenty dollars, bearing the Treasury numbers 679,929 to 679,942, and bank numbers 655 to 668. None of these notes, which are irredeemable, have yet been seen at this office.

The following table shows the denominations and amounts of counterfeit United States and national-bank notes rejected during the year :

Denomination.	United States notes.	National-bank notes.
One dollar	\$19	.....
Two dollars	66	\$28
Five dollars	405	530
Ten dollars	760	860
Twenty dollars	940	780
Fifty dollars	1, 150	.....
One hundred dollars	300	400
Five hundred dollars	500	.....
Total	4, 140	2, 598

The year's receipts of silver coin at the several offices of the Treasury and the number of spurious pieces found are shown in the following statement:

Denomination.	Amount received.	Number of counterfeits.
Standard dollars	\$41, 936, 019. 00	3, 694
Half dollars	7, 340, 368. 00	742
Quarter dollars	7, 014, 826. 75	1, 022
Total	56, 291, 211. 75	5, 458

FRACTIONAL CURRENCY.

The net value of the fractional currency redeemed during the year was \$7,400, an increase of \$276.85 over the year before. The sum of \$16,920.55, accumulated since April 30, 1875, from discounts on the face value of mutilated notes redeemed, was covered into the Treasury on May 12, 1888, making a total decrease of \$24,320.55 in the volume outstanding, as shown by the accounts. The increase in the regular redemptions, though slight, is noteworthy as making prominent the tendency toward a steady annual rate. This tendency, which has been apparent for some time, and which is clearly seen in the following statement of redemptions since the issue ceased, may be taken to show that there is still extant a considerable volume of this currency, of which a small percentage is likely to find its way to the Treasury year by year for some time to come.

Fiscal year.	Amount.	Fiscal year.	Amount.
1877	\$14, 043, 458. 05	1883	\$46, 556. 96
1878	3, 855, 368. 57	1884	20, 629. 50
1879	705, 158. 66	1885	15, 885. 43
1880	251, 717. 41	1886	10, 083. 36
1881	109, 001. 05	1887	7, 123. 15
1882	58, 705. 55	1888	7, 400. 00

OKLAHOMA LIBRARY

POSTAL REVENUES.

The method of handling the revenues of the Post-Office Department lacks several of the safeguards that surround other moneys of the Government. The greater part of the receipts never reach the Treasury, but are disbursed by the postmasters into whose hands they were paid, and upon whose statements both the Post-Office Department and the Treasury must, in a certain sense, rely. Hence there is no separate check upon either the receipt or the disbursement. The accounts themselves do not pass through the same channels as all other accounts of revenues and expenditures. The whole system, in comparison with the excellent one that has been devised for the public revenues, is crude and unscientific, and there does not seem to be any good reason why it should not be amended so that all of the postal funds shall be deposited in the Treasury and there received, disbursed, and accounted for in the same manner as all other public moneys.

SPEAKER'S CERTIFICATES.

The disbursements during the year on certificates of the Speaker of the House of Representatives for the compensation and mileage of Members and Delegates amounted to \$1,824,480.48. The method of making these payments is anomalous, as the Treasurer performs regular duties of a class which, with this exception, are devolved upon disbursing officers. Besides, it is a hardship to him to be required to pay out nearly \$2,000,000 every year, without the warrant of the Department, on accounts which have not been audited and passed, but which are afterwards subjected to that test. The recommendation made in former annual reports, that this duty be transferred to a disbursing officer, is respectfully renewed.

RECEIPTS FROM CUSTOMS AT NEW YORK.

The receipts of the custom-house in New York were nearly the same in amount as those of the preceding year. The only noteworthy change in the kinds of money was an increase of about \$23,000,000 in the amount of gold certificates and a corresponding decrease in the amount of United States notes. This is accounted for by the increased volume of gold certificates outstanding, and the greater use made of them by the assistant treasurer in New York in the settlement of balances at the clearing-house. Under the new arrangement, by which the receipts of the custom-house are deposited by the banks of the city directly into the sub-treasury, the payments are made in large sums and mostly in large denominations of gold certificates. The receipts of silver certificates and silver coin show no increase, notwithstanding the increase in the amounts of the former in circulation.

The following table shows the amount of the receipts and the percentage of the total receipts, of each kind of money, by fiscal years, beginning with 1884, and by months for the fiscal year 1888:

Period.	United States notes.	Per ct.	Gold coin.	Per ct.	Gold certificates.	Per ct.	Silver certificates.	Per ct.	Silver coin.	Per ct.	Total receipts.
Fiscal year 1884	\$11,791,000	8.8	\$3,556,000	2.7	\$88,750,000	66.4	\$29,482,000	22.0	\$134,000	0.1	\$133,713,000
Fiscal year 1885	36,161,000	29.9	1,544,000	1.2	42,779,000	34.1	44,660,000	35.6	158,000	0.1	125,302,000
Fiscal year 1886	59,549,000	44.9	941,000	0.7	54,343,000	41.0	17,404,000	13.1	390,500	0.3	132,627,500
Fiscal year 1887	39,939,500	27.3	1,256,750	0.9	86,887,000	59.5	17,564,000	12.0	468,750	0.3	146,116,000
1887.											
July	1,471,000	11.6	177,000	1.4	9,689,000	76.2	1,330,000	10.4	47,000	0.4	12,714,000
August	1,598,000	10.3	126,000	0.8	12,475,000	79.9	1,377,000	8.8	36,000	0.2	15,612,000
September	1,444,000	10.4	144,500	1.1	11,051,000	79.9	1,160,000	8.4	33,500	0.2	13,833,000
October	1,405,000	11.3	142,000	1.2	9,683,000	78.1	1,127,000	9.1	35,000	0.3	12,392,000
November	1,237,000	12.1	118,500	1.2	7,679,000	75.4	1,097,000	10.8	55,500	0.5	10,187,000
December	1,232,000	12.7	113,700	1.1	7,301,000	74.8	1,095,000	11.0	47,300	0.4	9,789,000
1888.											
January	1,407,000	10.4	96,000	0.7	10,484,000	77.6	1,483,000	11.0	39,000	0.3	13,509,000
February	1,728,000	13.1	74,000	0.6	9,968,000	75.8	1,348,000	10.3	32,000	0.2	13,150,000
March	1,237,000	11.1	69,000	0.6	8,702,000	78.7	1,022,000	9.2	39,000	0.4	11,059,000
April	1,497,000	13.4	83,500	0.7	8,165,000	73.1	1,393,000	12.5	37,500	0.3	11,176,000
May	1,295,000	13.0	93,000	0.9	6,952,000	69.6	1,614,000	16.1	36,000	0.4	9,990,000
June	1,227,000	11.1	76,000	0.7	8,078,484	73.5	1,582,000	14.4	33,000	0.3	10,996,484
Fiscal year 1888	16,768,000	11.6	1,313,200	0.9	110,227,484	76.4	15,628,000	10.8	470,800	0.3	144,407,484

CLEARING-HOUSE TRANSACTIONS.

The transactions between the New York sub-treasury and clearing-house show a decrease of volume as compared with the preceding year, and a slight increase in the balances due the clearing-house. The following is a statement of the transactions for the past five fiscal years:

Period.	Checks sent to clearing-house.	Checks received from clearing-house.	Balances due assistant treasurer.	Balances due clearing-house.
Fiscal year 1884	\$116,666,000.26	\$295,541,948.32	\$1,331,880.02	\$180,207,828.08
Fiscal year 1885	109,420,072.25	278,830,720.11	694,284.08	170,104,931.04
Fiscal year 1886	125,782,520.53	276,855,487.30	1,643,279.86	152,716,246.63
Fiscal year 1887	116,671,928.61	353,470,901.64	181,409.57	236,950,382.60
1887.				
July	8,015,851.62	27,212,414.30		19,196,562.68
August	9,248,858.76	26,433,997.75		17,185,138.99
September	9,167,233.41	42,348,851.15		33,181,617.74
October	6,498,590.29	31,822,007.57		25,323,417.28
November	4,063,142.17	16,066,465.76		12,003,323.59
December	4,994,683.48	26,749,164.40		21,754,480.92
1888.				
January	5,916,126.90	25,553,115.79		19,636,988.89
February	10,382,523.15	17,603,884.05	382,681.63	7,604,042.51
March	10,527,854.92	21,987,549.95		11,459,695.03
April	9,149,388.47	30,408,631.42		21,259,242.95
May	11,294,863.72	37,798,822.77		26,503,959.05
June	10,140,418.35	33,864,838.22		23,724,419.87
Fiscal year 1888	99,399,535.24	337,849,743.13	382,681.63	238,832,889.52

GENEVA AWARD.

The payment of the balance of the Geneva award, amounting to \$249,168.41, heretofore withheld from claimants, was begun on May 19, 1888, under a decision of the Court of Claims, affirmed by the Supreme Court, the Treasurer acting, by direction of the Secretary, as a special disbursing officer. Up to June 30 four hundred and seventy claims, amounting to \$38,286.87, had been received and paid.

NATIONAL BANKS.

At the close of the fiscal year the Treasurer held United States bonds of the face value of \$178,312,650 for 3,128 national banks, in trust to secure their circulating notes, and United States bonds of the face value of \$56,128,000 and the market value of \$68,568,192 50 for 290 national banks designated as depositaries, in trust to secure public moneys lodged with them. The aggregate face value of the bonds held was \$234,440,650. There was a decrease during the year of \$13,654,050 in the amount held as security for circulation, and an increase of \$29,642,500 in the amount held as security for public moneys, making a net increase of \$15,988,450 in all. The amount of bonds deposited was \$49,189,700, of which \$12,647,700 were for circulation and \$36,542,000 for public moneys. The amount withdrawn was \$33,201,250, of which \$26,301,750 had been held for circulation and \$6,899,500 for deposits. The following table shows by classes the amounts of the bonds held on June 30, 1888. The three per cent. bonds of the loan of 1882 had been called for payment and interest on them had ceased.

Class of bonds.	Rate per cent.	To secure circulation—face value.	To secure public moneys.		Total face value.
			Face value.	Market value.	
Bonds issued to Pacific railroads....	6	\$3,181,000	\$901,000	\$1,126,250.00	\$4,082,000
Funded loan of 1891.....	4½	99,670,300	15,668,500	16,838,462.50	85,333,800
Funded loan of 1907.....	4	105,423,850	39,428,500	50,468,480.00	144,852,350
Loan of July 12, 1882.....	3	37,500	135,000	135,000.00	172,500
Total.....		178,312,650	56,128,000	68,568,192.50	234,440,650

All the bonds held for the banks are examined once a year or oftener by officers or agents of the banks, as required by law. The examinations are based on statements furnished by the banks to the Comptroller of the Currency, setting forth the kinds and amounts of bonds they have deposited, which statements are certified by the Comptroller as to the bonds held for security of circulating notes, and brought to this office without notice. These examinations, averaging in number more than ten a day, are a continuous inventory of the vault in which the bonds are kept.

The table below exhibits the number of banks, the number of depositaries, and the amounts of bonds held by the Treasurer at the close of each year from the establishment of the national banking system :

Fiscal year.	Number of banks.	Number of depositaries.	Bonds held to secure circulation.	Bonds held to secure public funds.	Total of bonds held.
1863	26		\$1,185,750		\$1,185,750
1864	467	204	44,266,900	\$30,009,750	74,276,650
1865	1,294	350	235,989,700	32,707,500	268,697,200
1866	1,634	382	327,310,350	38,177,500	365,487,850
1867	1,636	385	340,607,500	39,177,950	379,785,450
1868	1,640	370	341,495,900	38,517,950	380,013,850
1869	1,619	276	342,851,600	25,423,350	368,274,950
1870	1,612	148	342,278,550	16,072,500	358,351,050
1871	1,723	159	359,885,550	15,536,500	375,422,050
1872	1,853	163	380,440,700	15,329,000	395,769,700
1873	1,968	158	390,410,550	15,210,000	405,620,550
1874	1,983	154	391,171,200	15,390,200	406,561,400
1875	2,076	145	376,314,500	14,547,200	390,861,700
1876	2,091	143	341,394,750	14,678,000	355,972,750
1877	2,078	145	338,713,600	15,377,000	354,090,600
1878	2,056	124	349,546,400	12,858,000	363,404,400
1879	2,048	127	354,254,600	14,421,400	368,676,000
1880	2,076	131	361,652,050	14,777,000	376,429,050
1881	2,115	130	366,505,900	15,295,500	375,801,400
1882	2,239	134	360,722,700	15,925,000	376,647,700
1883	2,417	140	356,596,500	17,116,000	373,712,500
1884	2,625	135	334,147,850	17,060,000	351,207,850
1885	2,689	132	312,145,200	17,607,000	329,752,200
1886	2,809	160	275,974,800	19,659,900	295,634,700
1887	3,014	200	191,966,700	26,485,500	218,452,200
1888	3,128	290	178,312,650	56,128,000	234,440,650

The amount of public moneys held by depositary banks at the close of the fiscal year was \$58,712,511.11, of which \$54,933,992.80 stood to the credit of the Treasurer and \$3,778,518.31 to the credit of disbursing officers. The increase in the total during the year was \$35,395,633.20.

The following table shows the receipts and disbursements of public moneys by depositary banks for each fiscal year, and the balance standing to the credit of the Treasurer at the close of each year, beginning with 1864:

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance.
1864	\$153,395,108.71	\$816,000.00	\$5,507,674.08	\$28,726,695.88	\$39,976,738.75
1865	987,564,639.14	8,110,294.70	583,697,912.72	415,887,767.81	36,065,692.06
1866	497,566,676.42	13,523,972.62	363,085,565.65	149,772,756.11	31,298,319.34
1867	351,737,083.83	8,405,903.63	331,039,872.57	37,218,612.76	26,182,821.47
1868	225,244,144.75	9,404,392.00	215,311,460.69	22,218,187.92	23,301,709.61
1869	105,160,573.67	10,052,199.44	114,748,877.24	14,890,403.75	8,875,141.73
1870	120,084,041.79	2,466,521.06	111,123,926.18	11,818,228.61	8,483,549.79
1871	99,299,840.85	2,633,129.45	80,428,544.04	13,790,961.01	7,197,015.04
1872	106,104,856.16	3,050,444.05	94,938,603.76	13,635,837.49	7,777,873.00
1873	169,602,743.98	9,004,842.49	108,089,786.76	16,110,519.07	62,185,153.64
1874	91,108,846.70	2,729,958.81	134,869,112.57	13,364,554.52	7,790,292.06
1875	98,228,249.53	1,737,445.60	82,184,304.05	13,657,678.25	11,914,004.89
1876	97,402,227.57	2,445,451.40	89,981,146.99	13,909,616.83	7,870,920.13
1877	106,470,261.22	2,353,196.29	94,276,400.35	14,862,200.88	7,555,776.41
1878	99,781,053.48	2,385,920.38	90,177,963.35	12,606,870.60	6,937,916.32
1879	109,397,525.67	6,890,489.06	100,498,469.29	15,544,058.34	7,183,403.42
1880	119,493,171.94	6,489,634.17	109,641,232.64	15,525,023.03	7,999,953.86
1881	131,820,002.20	5,646,092.46	118,143,724.91	18,388,772.82	8,933,550.79
1882	143,261,541.41	5,256,574.29	129,131,305.07	18,709,928.56	9,610,432.86
1883	145,974,256.86	5,292,840.22	132,075,358.80	18,771,472.81	10,030,698.33
1884	129,100,449.35	5,501,161.18	116,227,722.17	17,688,442.52	10,716,114.17
1885	119,056,058.94	4,798,782.35	105,952,609.09	17,633,235.03	10,985,141.34
1886	124,592,221.68	8,786,546.55	112,862,815.24	16,464,462.15	14,036,632.18
1887	128,482,769.20	11,476,372.92	118,372,954.27	16,432,743.24	19,190,076.79
1888	132,591,946.77	10,082,402.60	161,168,708.67	15,782,267.54	54,913,489.74
Total.	4,591,520,290.82	219,340,667.60	3,792,536,051.15	963,411,357.53	.....

SEMI-ANNUAL DUTY.

The semi-annual duty assessed upon and collected from the national banks, on circulation, for the fiscal year, amounted to \$1,616,127.53, which is \$428,795.22 less than was collected for the preceding year. The national banks have paid into the Treasury since the organization of the system in 1863, on circulation, \$67,457,848.83; on deposits, \$60,940,067.16; on capital, \$7,855,887.74, making an aggregate of \$136,253,803.73.

This duty, from the regularity and certainty with which it has been collected, is remarkable in the history of taxation. It is assessed on a full valuation of the property upon which it is levied. The returns are made to the Treasurer on blank forms furnished by him, and are susceptible of direct verification by the records of the Department. The amount of the assessment is readily ascertained, and is paid into the Treasury by the banks themselves, without the intervention of an assessor, collector, or any other public officer. There are no licenses, stamps, or formalities, excepting the blank on which the returns are made and the simple receipt which is the evidence of payment. There have been no delinquencies, except in the case of a few insolvent banks, and even in most instances where banks are placed in the hands of receivers the assets are found to be sufficient to fulfill the conditions under which the law requires duty to be paid. Delays, which are infrequent, are of no avail in avoiding ultimate payment. Two or three clerks in this office have always performed all the necessary labor, even when the tax amounted to \$7,000,000 a year. Their salaries and the trifling cost of the stationery needed, have comprised all the expense, which has not exceeded a mill on the dollar of the amount collected.

INDIAN TRUST FUNDS.

The several funds held in this office in custody for the Secretary of the Interior, under the act of June 10, 1876, remain as reported for the last fiscal year, as follows:

Class of bonds.	Registered.	Coupon.	Total.
<i>State and canal bonds.</i>			
Arkansas—funded debt.....		\$168,000	\$168,000.00
Florida—State stocks.....		132,000	132,000.00
Louisiana—State stocks.....		37,000	37,000.00
Maryland—State stocks.....	\$8,350.17		8,350.17
North Carolina—State stocks.....		192,000	192,000.00
South Carolina—State stocks.....		125,000	125,000.00
Tennessee—State stocks.....	101,668.66½	123,000	314,668.66½
Virginia—State stocks.....	540,000.00		540,000.00
Virginia—Chesapeake and Ohio Canal bonds.....		1,000	1,000.00
<i>United States bonds.</i>			
Bonds issued to Pacific railroads.....	280,000.00		280,000.00
Total.....	1,020,018.83½	778,000	1,798,018.83½

Interest is received and placed to the credit of the funds on the Maryland State stock and the Pacific Railroad bonds as it matures, and on a portion of the North Carolina State stock at irregular intervals, but none on any of the other stocks or bonds.

MISCELLANEOUS TRUSTS.

United States bonds are held in this office in custody for the following trusts:

American Printing House for the Blind, 4 per cents	\$250,000
Pennsylvania Company, 4½ per cents	200,000
Manhattan Savings Institution, 4 per cents	75,000
Alaska Commercial Company, 4 per cents	55,000
Total	580,000

The bonds described below are the property of the United States, and are held in this office for the Secretary of the Treasury:

Arkansas State bonds	\$625,000
Louisiana State bonds	545,480
North Carolina State bonds	13,000
Tennessee State bonds	21,000
Virginia State bonds	41,800
Nashville and Chattanooga Railroad bonds	500,000
Chesapeake and Ohio Canal bonds	12,000
Total	1,758,280

Of these the Louisiana State bonds are held as captured and abandoned property. The others have been acquired by settlements in pursuance of law and by payments out of regular appropriations to trusts to which they originally belonged. Interest is paid as it matures on the Nashville and Chattanooga Railroad bonds, but none on any of the others. Tabulated statements of the bonds of the States have frequently been furnished to the State authorities for information in relation to proposed adjustments of the claims of the Government.

PACIFIC RAILROAD SINKING FUNDS.

United States bonds and first-mortgage Pacific Railroad bonds were held for account of the Pacific Railroad sinking funds at the close of the year as follows:

Classes of bonds.	Rate.	For Union Pacific Railroad Company.	For Central Pacific Railroad Company.
Bonds issued to Pacific railroads	<i>Per cent.</i> 6	\$1,043,000	\$2,548,000
United States funded loan of 1907	4	4,478,650	.....
Union and Central Pacific Railroad first mortgage thirty-year bonds	6	1,195,000	352,000
Total .....	.....	6,716,650	2,900,000

First mortgage Pacific Railroad bonds to the amount of \$835,000 were added to the sinking fund of the Union Pacific Railroad during the year, and \$310,000 of the same class of bonds to the sinking fund of the Central Pacific Railroad, making a total of bonds held as given above.

DISTRICT OF COLUMBIA TRUST FUNDS.

The following-described securities are held in this office for the District of Columbia:

Class of securities.	Contractors' guaranty fund.	Metropolitan Police fund.	Firemen's relief fund.	Miscellaneous.	Total.
District of Columbia 3.65 per cents..	\$59,000.00	\$28,000.00	\$1,000.00	.....	\$88,000.00
United States 4 per cents.....	133,500.00	1,000.00	800.00	.....	135,000.00
United States 4½ per cents.....	850.00	.....	.....	.....	850.00
Unsigned District of Columbia 3.65 per cents.....	.....	.....	.....	.....	.....
Board of Audit certificates.....	.....	.....	.....	\$3,231,000.00	3,231,000.00
Chesapeake and Ohio Canal bonds.....	.....	.....	.....	20,134.72	20,134.72
.....	.....	.....	.....	84,270.00	84,270.00
Total.....	193,350.00	29,000.00	1,800.00	3,335,404.72	3,559,554.72

A full statement of the operations and condition of the sinking fund of the District of Columbia is given in a separate report, as required by law.

CAPTURED AND ABANDONED PROPERTY.

In pursuance of instructions from the Secretary of the Treasury, a sealed box of captured and abandoned property, deposited in this office for safe-keeping, December 16, 1868, was opened on the 16th of May, and the contents, consisting of watches, jewelry, knives, pistols, and other articles, were scheduled by a committee appointed by the Secretary, and delivered to an auctioneer for sale, as provided for by an act of Congress approved April 22, 1886. Jewelry, plate, and other articles, the contents of a box received June 11, 1869, have also been disposed of by return to claimants, and by sale, as provided for in the same act. The only remaining articles held as captured and abandoned property, excepting the Louisiana State bonds described elsewhere in this report, are the three swords formerly belonging to General David G. Twiggs, which are now in this office.

REDEMPTION OF NATIONAL-BANK NOTES.

The national-bank notes presented for redemption during the year were valued by the owners at \$99,152,364.34. This total included \$806,396.48 in United States and other currency, which was returned or otherwise separately accounted for, \$1,979.40 in notes not redeemable under the regulations of the Department, and \$2,722 in spurious notes. The corrections in count aggregated \$14,749.28 in favor of the owners and \$2,741.70 against them. The net proceeds, exclusive of \$716.62, applied in payment of express charges, were \$98,246,727.42, with \$105,830 remaining uncounted.

The redemptions were a little more than \$11,000,000 greater than those of the preceding twelve months, in the face of a reduction of nearly twenty-seven millions in the total outstanding circulation within the year, and of fifty-six millions and a half in the two years. In proportion to the circulation, the redemptions were greater than those of every other year, excepting the two from June 30, 1884, to June 30, 1886, since 1879. The increase, which began to be felt in December and was steadily kept up during the remainder of the year, being specially noticeable in May and June, came from the city of New York, for checks

on the Assistant Treasurer and silver certificates of the denominations of one and two dollars. As compared with the preceding year there was no other change worthy of notice in the receipts from different localities or in the character of the returns asked for.

The notes assorted and charged to the 5 per cent. redemption fund amounted to \$43,379,185. Notes fit for circulation, of the value of \$17,453,780, were returned to the banks, and notes unfit for circulation, of the value of \$25,843,765, were delivered to the Comptroller of the Currency for destruction. The redemptions from this fund were less than half of the total redemptions, and less, both in amount and proportion to the outstanding circulation, than those for any previous year. The falling off is due to the increase of the fund for the retirement of circulation in a greater degree than to the decrease in the volume of notes outstanding. The redemptions from the latter fund amounted to \$50,163,957.45, an increase of nearly \$13,000,000 over the year before, and only \$8,000,000 less than double the average for the five years before.

This fund, by its growth and fluctuations, excited much concern during the year, not only in the Treasury Department, but also in Congress and throughout the country. After having slowly increased during four years after June 30, 1881, from \$33,14,858.85 to \$ 8,596,332.10, it rapidly rose the next year to \$60,248,705.85, and to \$97,992,918 10 by June 30, 1887. At the close of business on the 8th of July following, it stood at \$107,827,754.60, the highest point it has ever reached. Then after declining slowly to \$102,265,787.60 by the end of September, it showed little change until the latter part of January, when there began a slow but steady decrease. The following table shows the net deposits, the redemptions, and the balance in the Treasury for each month of the fiscal year :

Month.	Deposits.	Redemptions.	Balance.
1887—July	\$10,905,851.00	\$2,942,574.50	\$105,956,194.60
August	1,116,515.00	3,121,204.00	103,951,505.60
September	1,316,854.50	3,002,572.50	102,265,787.60
October	2,446,276.15	1,930,504.50	102,781,559.25
November	3,002,080.26	4,333,054.60	101,450,504.91
December	4,585,853.64	3,511,681.05	102,534,767.50
1888—January	3,790,728.05	5,033,741.75	101,291,753.80
February	2,469,790.00	5,623,001.60	98,138,542.20
March	3,343,240.00	4,700,863.90	96,780,918.30
April	2,876,739.40	4,801,934.25	94,852,723.45
May	4,643,109.25	5,660,239.80	93,835,592.90
June	3,616,835.75	5,499,585.00	91,952,843.65
Total	44,123,883.00	50,163,957.45	.....

Of the total deposits, \$174,250 on account of banks that have failed, the net sum of \$19,760,511 for the reduction of circulation under the act of June 20, 1874, and \$5,375,325 of the total on account of banks in liquidation, including \$4,782,990 for reductions of circulation under section 6 of the act of July 12, 1882, in all \$25,310,086, represented contractions of currency, there being no corresponding issue of any kind of money. These deposits were made chiefly in consequence of the operations of the Treasury in the redemption and purchase of bonds held to secure circulation. The remainder, amounting to \$18,813,797, was deposited under the requirements of section 6 of the act of 1882, for the retirement of circulation issued under expired charters, and did not affect the total volume of currency, as new circulating notes were issued to the depositing banks immediately on the receipt of the deposits.

The table below shows the amounts deposited each month of the year for the retirement of the notes of banks in voluntary liquidation or in the hands of receivers, for the reduction of the circulation of banks in active existence, and for the retirement of the notes issued prior to the extension of the charters of the banks, and the reissue of new notes. The deposits under the latter head in former years were inconsiderable, so that all the deposits before June 30, 1887, may be said to have been made for the retirement or reduction of circulation without reissue.

Month.	For retirement.	For reduction.	For retirement and reissue.
1887—July.....	\$192,395.00	\$10,693,456.00	\$20,000.00
August.....	29,490.00	650,700.00	436,325.00
September.....	50,000.00	535,325.00	731,529.50
October.....	10,150.00	1,240,810.00	1,195,316.15
November.....	11,700.00	1,632,050.00	1,358,340.20
December.....	77,750.00	2,638,350.00	1,879,753.64
1888—January.....	75,580.00	1,629,100.00	2,086,048.05
February.....	21,420.00	722,040.00	1,726,330.00
March.....	54,830.00	460,310.00	2,828,100.00
April.....	65,550.00	450,710.00	2,360,479.40
May.....	21,960.00	2,092,900.00	2,528,249.25
June.....	155,760.00	1,797,750.00	1,663,325.75
Total.....	766,585.00	24,543,501.00	18,813,797.00

The fluctuations in the aggregate fund were produced, therefore, by two distinct causes, whose probable effects could be foreseen with reasonable certainty. As the redemption of 3 per cent. bonds was practically completed in July, when the fund reached the highest point, and as the deposits required by the act of 1882 were less after January than the probable redemptions from the funds, and would become unimportant after June, it was expected in the middle of the fiscal year that the balance on deposit would decline gradually during the next six months and then would fall off rapidly, unless unforeseen causes should come into operation meanwhile. This expectation has been fully justified by events, as has been shown, and the fund has ceased to be a cause of anxiety. However, unless the contraction of the bonded debt should be stopped, or unless some other basis should be provided for the circulation of national banks, it is certain that the retirement of bank notes will continue, and it may be expected that the Treasury will always hold a considerable sum for that purpose.

In the appendix will be found tabular statements of the operations of the Treasury in the redemption of national-bank notes, showing by fiscal years, from the beginning, the lawful money received on the several accounts, and the manner in which it has been applied, and also the amounts of notes received and redeemed and the disposition made of them. These tables will be found to differ at times from those heretofore given, in the amount of the deposits. The tables in former reports included under this head the sums of money only that were received in the first instance for the particular account, and excluded other sums properly applied from moneys already in the Treasury but originally received for another account and so reported. These transfers, which are made necessary by various causes, do not affect the total deposits on all the redemption accounts, or the aggregate balance on hand, and therefore are not within the scope of the tables before given, which deal with deposits, redemptions, and balances only, without undertaking to show how the balances in the several accounts are produced. In some cases, too, where deposits have been refunded the

amount was deducted in the old tables from the total deposits or included in the redemptions. The statements now given exhibit all the transactions as they are recorded in the books, and show what has not been attempted before—how the vast sums that have been received into the Treasury for the redemption of national-bank notes are accounted for.

The expenses incurred during the year and paid out of the 5 per cent. fund amounted to \$141,141.48. Of this sum the proportionate share for \$89,685,839.50 redeemed will be charged to the accounts of the banks at the rate of $\$1.52\frac{297}{1000}$ per \$1,000 on the amounts of the notes redeemed for each, and the share for \$2,989,280 will be reimbursed from the fund arising under the provisions of section 8 of the act of July 12, 1882, from assessments on banks making deposits of lawful money for the retirement of their circulation in full. The assessments made during the year under that section amounted to \$1,470.01. The charge against the fund for the expenses of the fiscal year 1887 was \$5,256.48, leaving a balance of \$15,927.61 in the Treasury on June 30, 1888.

FISCAL YEAR ENDING JUNE 30, 1889.

A statement of the assets and liabilities of the Treasury on September 30, 1888, prepared from the reports of the several offices for that day, is given in the appendix. The tables showing the amounts of gold, silver, United States notes, and certificates of deposit in the Treasury and in circulation at the end of each month are brought down to the same date. These fully exhibit the condition of the Treasury, and also, by comparison with other dates, the changes that have taken place.

The net reduction of the public debt during the months of July, August, and September, exclusive of certificates of deposit, was \$30,560,637.35, resulting from the redemption of \$77,797.35 in notes and called bonds, the purchase of \$20,617,850 in 4 per cents and \$9,867,050 in $4\frac{1}{2}$ per cents, and the conversion of \$2,060 interest on 4 per cent. refunding certificates into bonds. The premiums paid on the bonds purchased amounted to \$5,869,010.86 on the 4 per cents and \$670,925.86 on the $4\frac{1}{2}$ per cents. The amount of gold certificates in circulation, as shown by the assets and liabilities, increased \$15,372,760, and the amount of silver certificates \$18,198,962. The legal-tender certificates in circulation decreased \$1,895,000.

The national-bank notes presented for redemption during the quarter amounted to \$21,415,035.03, as against \$16,925,918.74 in the same period last year. The deposits in the fund for the reduction and retirement of national-bank notes amounted to \$6,071,295, and the redemptions to \$10,716,407. The balance of the fund in the Treasury decreased in July to \$90,029,866.65, in August to \$87,819,564.65, and in September to \$87,307,731.65. The decrease in the last two months was small, owing to the large deposits made in consequence of the purchase of bonds. The limit of \$3,000,000, fixed by law as the maximum amount that may be deposited during any month, was reached at the end of September and again in the second week of October. With the present rate of redemption the balance in the Treasury would now continue to grow less, even though the full amount of \$3,000,000 were deposited each month.

WORK OF THE OFFICE.

The volume of business transacted during the fiscal year was greater than that for the year before. From the statement in the appendix showing the amount of the receipts and disbursements on all accounts, it will

be seen that this office received \$459,887,716 and paid out \$264,993,970. These figures do not include the national bank notes redeemed and delivered on account of the 5 per cent. fund. The receipts and payments at all the Treasury offices, which make up the total movement of moneys, reach on both sides the astonishing aggregate of between twelve and thirteen hundred million dollars, having increased from about nine hundred million the previous year. The receipts at this office that year were \$213,428,505.80, and the payments \$152,475,064.48. The labor required in these vast operations has been promptly performed, and all the work of the office well kept up. In a good many particulars the methods have been simplified and improved. The Treasurer gratefully acknowledges the ability and fidelity of the officers and employes associated with him.

I have the honor to be, very respectfully, your obedient servant,

JAMES W. HYATT,

Treasurer of the United States.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1888, AS SHOWN BY WARRANTS ISSUED.

Account.	Receipts.	Expenditures.	Repayments from unexpended appropriations.	Countercredits to appropriations.
Customs	\$219,091,173.63	\$20,359,455.15	\$514,276.08	\$67,077.96
Internal revenue	124,296,871.98	3,809,557.94	22,946.52	22.79
Lands	11,202,017.23			
Miscellaneous	24,676,011.92			
Interior civil		7,859,468.41	73,869.81	8,711.04
Treasury proper		34,575,466.33	911,972.96	123,129.25
Diplomatic		1,593,461.40	12,660.03	35,342.76
Quarterly salaries		644,864.47	592.80	
Judiciary		4,109,987.10	161,133.82	55,882.72
War Department		39,522,436.11	1,206,673.90	211,580.53
Navy Department		16,926,437.65	417,349.26	6,149,343.07
Interior Department, Indians		6,249,307.87	136,139.30	72,490.57
Interior Department, pensions		80,288,508.77	3,765,100.65	177.10
Interest on the public debt		44,715,007.47	184,017.81	102,652.00
Premium on the public debt		8,270,842.46		
Total, net	379,266,074.76	267,924,801.13		
<i>The public debt.</i>				
Gold certificates	85,160,000.00	64,623,667.00		
Silver certificates	105,896,000.00	21,947,378.00		
Certificates of deposit, act of June 8, 1872	30,260,000.00	24,675,000.00		
Refunding certificates		37,200.00		
United States notes	63,652,000.00	63,652,000.00		
Fractional currency		24,320.55		
Old demand notes		322.50		
One and two year notes of 1863		1,770.00		
Compound interest notes		3,350.00		
7-30's of 1861, 1864, and 1865		6,300.00		
Funded loan of 1907	48,150.00	23,671,350.00		
Oregon war debt		150.00		
Loan of July and August, 1861		34,350.00		
Loan of 1863		4,500.00		
Funded loan of 1891		27,792,950.00		
10-40's of 1864		7,850.00		
5-20's of 1865		1,500.00		
Consols of 1865		26,350.00		
Consols of 1867		97,550.00		
Consols of 1868		1,250.00		
Funded loan of 1881		83,100.00		
Loan of July 12, 1882		23,056,250.00		
5-20's of 1862		11,800.00		500.00
Total	664,282,224.76	517,684,659.18	7,406,732.94	6,826,909.79
Balance June 30, 1887	484,749,789.45			
Balance June 30, 1888		631,347,455.03		
Aggregate	1,149,032,014.21	1,149,032,014.21	7,406,732.94	6,826,909.79

No. 2.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1887 AND 1888.

Balance as shown by last report, June 30, 1887					\$484,749,789.45
Net revenue 1888					\$379,266,074.76
Net expenditures 1888					267,924,801.13
Excess of revenue over expenditures					111,341,273.63
					596,091,063.08
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and securities.....		\$28,072,592.50		\$28,072,592.50	
Funded loan of 1907..	\$48,150.00	23,671,350.00		23,623,200.00	
Silver certificates	105,896,000.00	21,947,378.00	\$83,948,622.00		
Gold certificates	85,160,000.00	64,623,667.00	20,536,333.00		
Certificates of deposit, act June 8, 1872.....	30,260,000.00	24,875,000.00	5,585,000.00		
United States notes ..	63,652,000.00	63,652,000.00			
Loan of July 12, 1882 ..		23,056,250.00		23,056,250.00	
Refunding certificates ..		37,200.00		37,200.00	
Fractional currency..		24,320.55		24,320.55	
Total	285,016,150.00	249,759,758.05	110,069,955.00	74,813,563.05	
Net excess of issues over redemptions ..					35,256,391.95
Balance June 30, 1888.....					631,347,455.03

No. 3.—EXPLANATORY STATEMENT OF THE DIFFERENCES BETWEEN THE BALANCE IN THE TREASURY JUNE 30, 1888, AS SHOWN BY THE PRECEDING STATEMENTS AND THE BOOKS OF THE REGISTER, AND THE CASH AS SHOWN BY THE PUBLIC DEBT STATEMENT PUBLISHED JUNE 30, 1888.

The cash in the Treasury, as shown by the Public Debt Statement, is made up from the returns received on the day on which the statement is published.

The amount on June 30, 1888, was

The receipts prior to the close of the year, reported subsequently, were as follows:

By National-bank depositaries.....	\$452,572.00
Certificates of deposit, act of June 8, 1872, issued subsequent to the dates of the returns used.....	250,000.00
Unavailable balances not included in the cash reported in the Debt Statement.....	1,396,879.50
Total	2,099,451.50

This total is reduced by the receipts not covered into the Treasury on June 30, 1888, viz:

Assistant Treasurer United States:

Baltimore, Md	\$20,067.43
New York, N. Y	129,603.46
Philadelphia, Pa.....	130,846.12
Boston, Mass	100,826.61
Cincinnati, Ohio	1,326.29
Chicago, Ill	68,637.23
Saint Louis, Mo.....	8,337.21
New Orleans, La.....	31,517.99
San Francisco, Cal.....	25,743.25
Treasurer U. S., Washington, D. C.....	17,404.85
National-bank depositaries	71,775.88
	606,086.32

Leaving

Balance Treasurer's General Account

Amount on deposit with the States

Making the total Treasury Balance

Treasury Balance, June 30, 1888, as reported by the Register.....

No. 4.—TOTAL AMOUNT OF THE CLASSIFIED RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF TRANSFERS, REVENUES, REDEMPTIONS, AND EXCHANGES, BY TREASURY OFFICES, FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

Receipts at office in—	National bank notes.	United States notes.	Gold coin.	Gold certifi- cates.	Silver certifi- cates.	Standard silver dollars.	Fractional silver and mixed.	Trade-dol- lars.	Total.
	<i>P. ct.</i>	<i>P. ct.</i>	<i>P. ct.</i>	<i>P. ct.</i>	<i>P. ct.</i>	<i>P. ct.</i>	<i>P. ct.</i>	<i>P.</i>	
Washington	\$55,245,685	\$116,817,809	\$343,854	\$148,305,767	\$129,147,139	*\$8,327,543	\$1,690,476	\$9,443	\$459,887,716
Baltimore	1,239,492	14,528,640	343,017	1,185,370	7,367,641	1,771,176	1,100,701	15,767	27,551,804
New York	4,218,905	57,430,486	34,667,416	318,241,670	43,528,468	12,168,474	7,074,592	63,588	477,393,599
Philadelphia	2,245,149	34,801,803	6,930,578	4,773,060	10,164,604	4,844,378	2,502,919	125,957	66,388,448
Boston	3,462,699	19,989,646	4,134,464	19,897,560	14,444,310	4,379,211	1,390,048	11,026	67,729,054
Cincinnati	2,587,390	10,125,070	2,155,278	1,775,910	6,781,927	3,021,540	1,074,347	31,677	27,473,139
Chicago	2,835,840	14,688,901	5,909,715	9,061,160	14,390,125	4,515,314	1,835,863	6,756	53,243,674
Saint Louis	2,216,890	11,414,442	719,700	1,151,400	11,808,771	3,910,162	1,333,984	4,978	32,560,320
New Orleans	1,137,160	10,491,026	2,793,438	895,430	10,601,834	4,083,740	859,731	2,865	30,862,624
San Francisco	89,375	1,186,061	22,988,323	148,500	14,193	3,717,068	1,526,514	65,216	29,437,850
Total	75,218,585	291,474,484	80,985,783	505,435,917	248,249,012	50,738,606	2,031,175	334,673	1,272,528,235
Disbursements at office in—									
Washington		97,205,548	117,003	81,329,210	83,052,053	1,805,824	1,469,809	14,523	264,993,970
Baltimore	+1,240,024	13,625,977	50,170	1,235,050	7,763,484	1,513,751	993,630	46,160	26,468,246
New York	+4,212,000	54,921,918	22,710,944	330,895,160	42,183,657	11,459,738	7,663,938	195,533	474,242,888
Philadelphia	+2,249,000	35,212,135	7,949,113	4,733,430	10,439,992	2,281,673	3,073,295	188,032	65,925,670
Boston	+3,448,000	19,437,663	4,566,595	21,637,440	14,439,682	3,925,413	1,449,030	39,996	68,942,919
Cincinnati	+2,492,000	9,495,263	1,356,564	1,397,250	6,462,131	2,357,327	798,105	241,150	24,599,780
Chicago	+2,827,000	14,099,152	4,510,945	6,106,510	14,235,478	3,447,613	2,054,301	36,080	48,717,079
Saint Louis	+2,224,000	11,650,595	2,697,700	1,283,200	11,858,836	3,471,222	1,307,606	17,515	34,510,674
New Orleans	+1,141,000	10,543,756	2,309,984	1,288,660	10,547,440	64,872	885,960	1,871	26,783,543
San Francisco	+80,000	1,176,406	20,759,580	297,150	7,966	\$7,977,991	1,526,943	161,263	31,987,299
Total	19,913,024	267,368,413	67,028,598	450,203,060	200,789,719	39,705,424	21,222,617	941,223	1,067,172,078
Redemptions	50,682,591			64,623,667	21,947,378				137,253,636
Total	70,595,615	267,368,413	67,028,598	514,826,727	222,737,097	39,705,424	21,222,617	941,223	1,204,425,714
Net increase of amount on hand.	4,622,970	24,106,071	13,957,185		25,511,915	11,033,182			
Net decrease of amount on hand.				9,390,810			1,131,442	606,550	

* Including \$3,500,000 transferred from mint.
 † Including \$500,000 transferred from mint.
 ‡ Transferred to Washington for redemption.

§ Including \$5,000,800 transferred to mint.
 ¶ Transferred to mint.

No. 5.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1888, AS SHOWN BY WARRANTS PAID.

Receipts covered into the Treasury.....	\$26,038,305.52
Receipts by postmasters.....	29,351,899.92
Total net receipts.....	55,390,205.44
Balance due the United States June 30, 1887.....	6,598,912.04
Total.....	61,989,117.48
Expenditures by Treasurer on warrants.....	26,542,398.14
Expenditures by postmasters.....	29,351,899.92
Total expenditures.....	55,894,298.06
Balance due the United States June 30, 1888.....	6,094,819.42
Total.....	61,989,117.48

NOTE.—Of the receipts covered into the Treasury the sum of \$3,160,820.47 was appropriated by acts of Congress to make good deficiencies in the postal revenues.

No. 6.—SEMI-ANNUAL DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS BY THE TREASURER OF THE UNITED STATES FOR THE FISCAL YEARS FROM 1864 TO 1888, INCLUSIVE.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$58,193.32	\$95,911.87	\$18,432.07	\$167,537.26
1865.....	733,247.59	1,087,530.86	133,251.15	1,954,029.60
1866.....	2,106,785.30	2,639,102.77	406,947.74	5,146,835.81
1867.....	2,868,636.78	2,650,180.00	321,881.36	5,840,698.23
1868.....	2,946,343.07	2,564,143.44	306,781.67	5,817,268.18
1869.....	2,957,416.73	2,614,553.58	312,918.68	5,884,888.99
1870.....	2,949,744.13	2,614,767.61	375,962.26	5,940,474.00
1871.....	2,987,021.69	2,802,840.85	385,292.13	6,175,154.67
1872.....	3,193,570.03	3,120,984.37	389,356.27	6,703,910.67
1873.....	3,353,186.13	3,198,569.29	454,891.51	7,004,646.93
1874.....	3,404,483.11	3,209,967.72	469,048.02	7,083,498.85
1875.....	3,283,450.89	3,514,265.39	507,417.76	7,305,134.04
1876.....	3,091,795.76	3,505,129.64	632,296.16	7,229,221.56
1877.....	2,900,957.53	3,451,965.38	660,784.90	7,013,707.81
1878.....	2,948,047.08	3,273,111.74	560,296.83	6,781,455.65
1879.....	3,009,647.16	3,309,668.90	401,920.61	6,721,236.67
1880.....	3,153,635.63	4,058,710.61	379,424.19	7,591,770.43
1881.....	3,121,374.33	4,940,945.12	431,233.10	8,493,552.55
1882.....	3,190,981.98	5,521,927.47	437,774.90	9,150,684.35
1883.....	3,132,006.73	2,773,790.46	269,976.43	6,175,773.62
1884.....	3,024,668.24	.....	.....	3,024,668.24
1885.....	2,794,584.01	.....	.....	2,794,584.01
1886.....	2,592,021.33	.....	.....	2,592,021.33
1887.....	2,044,922.75	.....	.....	2,044,922.75
1888.....	1,616,127.53	.....	.....	1,616,127.53
Total.....	67,457,848.83	60,940,067.16	7,855,887.74	136,253,803.73

No. 7.—BALANCES STANDING TO THE CREDIT OF DISBURSING OFFICERS AND AGENTS OF THE UNITED STATES JUNE 30, 1888.

Office in which deposited.	Amount.
Treasury United States, Washington, D. C.....	\$1,708,726.93
Sub-treasury United States, Baltimore, Md.....	221,889.64
Sub-treasury United States, Boston, Mass.....	930,300.36
Sub-treasury United States, Chicago, Ill.....	808,299.25
Sub-treasury United States, Cincinnati, Ohio.....	284,038.91
Sub-treasury United States, New Orleans, La.....	518,712.28
Sub-treasury United States, New York, N. Y.....	11,551,945.50
Sub-treasury United States, Philadelphia, Pa.....	795,616.39
Sub-treasury United States, Saint Louis, Mo.....	753,748.97
Sub-treasury United States, San Francisco, Cal.....	733,361.11
National-bank depositaries.....	3,693,259.78
Total.....	21,999,390.21

NOTE.—Balances to the credit of mints and assay-offices for the purchase of bullion are not included in this statement.

No. 8.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, JUNE 30, 1887.

		Assets.	Liabilities.	Balances.
GOLD.—Coin	\$192,598,626.85			
Bullion	85,381,026.76			
Certificates	121,486,817.00	\$277,979,653.61		
Less amount on hand	30,293,310.00			
Net gold			\$91,193,507.00	
SILVER.—Standard dollars	211,491,527.00			\$186,786,146.61
Bullion	4,045,091.29	215,536,618.29		
Certificates	145,543,150.00			
Less amount on hand	3,215,200.00		142,327,950.00	
Net silver				73,208,668.29
UNITED STATES NOTES		29,625,408.29		
Certificates	9,140,000.00			
Less amount on hand	310,000.00			
Net United States notes			8,830,000.00	
TRADE DOLLARS REDEEMED		6,966,976.68		6,966,976.68
NATIONAL-BANK NOTES		250,032.00		250,032.00
DEPOSITS IN NATIONAL-BANK DEPOSITARIES		23,316,877.91		23,316,877.91
Totals		553,675,566.78	242,351,457.00	311,324,109.78
Public debt and interest:				
Interest due and unpaid	1,753,666.76			
Accrued interest	8,626,111.10			
Matured debt	6,115,165.26			
Interest on matured debt	190,753.87			
Called bonds, not matured, and balance of interest	19,716,500.00			
Debt bearing no interest	2,297.07			
Interest on Pacific Railroad bonds due and unpaid	33,119.96			
Accrued interest on Pacific Railroad bonds	1,938,705.36			
Fractional currency redeemed	2,297.07		38,376,319.38	
Interest checks and coupons paid	5,560,703.69			
		5,563,000.76		
Totals		559,238,567.54	280,727,776.38	
Reserve for redemption of United States notes, acts of 1875 and 1882			100,000,000.00	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	97,909,054.10			
Fund for redemption of national gold-bank notes	83,864.00			
Five per cent. fund for redemption of national-bank notes	8,113,335.33		106,106,253.43	
National-bank notes in process of redemption		2,163,539.41		
Post-Office Department account	6,559,255.37			
Distributing officers' balances	21,613,318.55			
Undistributed assets of failed national banks	788,181.85			
Currency and minor coin redemption account	720.00			
Fractional silver coin redemption account	1,405.00			
Redemption and exchange account	981,836.99			
Treasurer's transfer checks and drafts outstanding	2,177,221.45			
Treasurer U. S., agent for paying interest on D. C. bonds	305,426.14		32,427,365.35	
Interest on D. C. bonds paid		2,195.35		
Totals		561,406,302.30	519,261,395.16	42,144,907.14
Assets not available:				
Minor coin	115,472.94			
Fractional silver coin	26,963,998.98			
		27,079,471.92		27,079,471.92
Aggregate		588,485,774.22	519,261,395.16	69,224,379.06

No. 9.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, JUNE 30, 1888.

		Assets.	Liabilities.	Balances.
GOLD.—Coin.....	\$204,449,750.75			
Bullion.....	110,255,071.71			
		\$314,704,822.46		
Certificates.....	142,023,150.00			
Less amount on hand..	20,928,500.00			
			\$121,094,650.00	
Net gold.....				\$193,610,172.46
SILVER.—Standard dollars.....	244,181,394.00			
Bullion.....	3,970,640.33			
		248,152,034.33		
Certificates.....	229,491,772.00			
Less amount on hand..	28,732,113.00			
			200,759,657.00	
Net silver.....				47,392,377.33
UNITED STATES NOTES.....		53,345,975.89		
Certificates.....	14,915,000.00			
Less amount on hand..	250,000.00			
			14,665,000.00	
Net United States notes.....				38,680,975.89
TRADE-DOLLAR BULLION.....		6,487,029.02		6,487,029.02
NATIONAL-BANK NOTES.....		285,161.00		285,161.00
DEPOSITS IN NATIONAL-BANK DEPOSITARIES.....		58,712,511.11		58,712,511.11
Totals.....		681,687,533.81	336,519,307.00	345,168,226.81
Public debt and interest:				
Interest due and unpaid.....	1,485,029.03			
Accrued interest.....	8,186,430.93			
Matured debt.....	2,496,095.26			
Interest on matured debt.....	168,267.86			
Debt bearing no interest.....	1,357.92			
Interest on Pacific railroad bonds due and unpaid.....	14,039.96			
Accrued interest on Pacific railroad bonds.....	1,938,705.36			
			14,289,926.32	
Fractional currency redeemed.....	1,357.92			
United States bonds and interest.....	28,160.00			
Interest checks and coupons paid..	172,629.32			
		202,147.24		
Totals.....		681,889,681.05	350,809,233.32	
Reserve for redemption of U. S. notes, acts of 1875 and 1882.....			100,000,000.00	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation".....	91,952,843.65			
Five per cent. fund for redemption of national-bank notes.....	6,976,727.62			
			98,929,571.27	
National-bank notes in process of redemption.....		6,770,380.08		
Post-Office Department account.....	6,051,607.25			
Disbursing officers' balances.....	21,999,399.21			
Undistributed assets of failed national banks.....	1,777,001.79			
Currency and minor coin redemption account.....	600.00			
Fractional silver coin redemption account.....	2,740.00			
Redemption and exchange account.....	2,616,183.31			
Treasurer's transfer checks and drafts outstanding.....	2,576,562.34			
Treasurer U. S., agent for paying interest on D. C. bonds.....	251,179.33			
			35,275,873.23	
Interest on D. C. bonds paid.....		1,876.30		
Totals.....		688,661,937.43	585,014,677.82	
Balance.....				103,647,259.61
Assets not available:				
Minor coin.....	112,920.73			
Fractional silver coin.....	26,044,062.35			
		26,156,983.08		26,156,983.08
Aggregate.....		714,818,920.51	585,014,677.82	129,804,242.69

No. 10.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, SEPTEMBER 30, 1888.

		Assets.	Liabilities.	Balances.
GOLD.—Coin	\$224, 382, 091. 70			
Bullion	107, 953, 236. 61			
		\$332, 336, 228. 31		
Certificates	160, 354, 600. 00			
Less amount on hand	23, 887, 190. 00		\$136, 467, 410. 00	
Net gold				\$195, 868, 818. 31
SILVER.—Standard dollars	248, 776, 160. 00			
Bullion	4, 296, 575. 46	253, 072, 735. 46		
Certificates	228, 381, 476. 00		218, 958, 619. 00	
Less amount on hand	9, 422, 857. 00			
Net silver				34, 114, 116. 46
UNITED STATES NOTES		54, 475, 819. 56		
Certificates	13, 420, 000. 00			
Less amount on hand	650, 000. 00		12, 770, 000. 00	
Net United States notes				41, 705, 819. 56
TRADE-DOLLAR BULLION		6, 322, 108. 27		6, 322, 108. 27
NATIONAL-BANK NOTES		187, 688. 00		187, 688. 00
DEPOSITS IN NATIONAL-BANK DEPOSITARIES		56, 959, 713. 97		56, 959, 713. 97
Totals		703, 354, 293. 57	368, 196, 029. 00	335, 158, 264. 57
Public debt and interest:				
Interest due and unpaid	1, 630, 745. 72			
Accrued interest	7, 838, 271. 60			
Matured debt	2, 419, 625. 26			
Interest on matured debt	163, 720. 55			
Debt bearing no interest	1, 809. 60			
Interest on Pacific Railroad bonds due and unpaid	16, 019. 96			
Accrued interest on Pacific Railroad bonds	969, 352. 68		13, 039, 545. 46	
Fractional currency redeemed	1, 809. 69			
United States bonds and interest	1, 839, 855. 75			
Interest checks and coupons paid	114, 700. 78			
Totals		1, 956, 366. 22		
Reserve for redemption of United States notes, acts of 1875 and 1882		705, 310, 659. 79	381, 235, 574. 46	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"			100, 000, 000. 00	
Five per cent. fund for redemption of national-bank notes	87, 307, 731. 65			
National-bank notes in process of redemption	6, 706, 895. 13		94, 014, 626. 78	
Post-Office Department account		5, 820, 658. 33		
Disbursing officers' balances	4, 526, 313. 08			
Undistributed assets of failed national banks	26, 779, 005. 31			
Currency and minor coin redemption account	1, 678, 065. 73			
Fractional silver coin redemption account	200. 00			
Redemption and exchange account	5, 230. 00			
Treasurer's transfer checks and drafts outstanding	338, 420. 27			
Treasurer U. S., agent for paying interest on D. C. bonds	4, 576, 250. 13			
Interest on D. C. bonds paid	240, 070. 74		38, 143, 555. 26	
Totals		5, 123. 80		
Balance		711, 145, 441. 92	613, 323, 756. 50	97, 751, 685. 42
Assets not available:				
Minor coin	107, 551. 08			
Fractional silver coin	24, 785, 143. 23			
Aggregate		24, 892, 694. 31		24, 892, 694. 31
Aggregate		736, 038, 136. 23	613, 393, 756. 50	122, 644, 379. 73

No. 11.—UNAVAILABLE FUNDS OF THE GENERAL TREASURY AND OF THE POST OFFICE DEPARTMENT.

GENERAL TREASURY.

On deposit with the following States under the act of
June 23, 1836:

Maine	\$955,838.25	
New Hampshire	669,086.79	
Vermont	662,086.79	
Massachusetts	1,338,173.58	
Connecticut	764,870.60	
Rhode Island	382,335.30	
New York	4,014,520.71	
Pennsylvania	2,867,614.78	
New Jersey	764,870.60	
Ohio	2,007,260.34	
Indiana	860,254.44	
Illinois	477,919.14	
Michigan	286,751.49	
Delaware	286,751.49	
Maryland	955,838.25	
Virginia	2,198,427.99	
North Carolina	1,433,757.39	
South Carolina	1,051,422.09	
Georgia	1,051,422.09	
Alabama	669,086.79	
Louisiana	477,919.14	
Mississippi	382,335.30	
Tennessee	1,433,757.39	
Kentucky	1,433,757.39	
Missouri	382,335.30	
Arkansas	286,751.49	
Total on deposit with the States		\$28,101,644.91
Deficits, defaults, and failures:		
Sub-treasuries:		
Deficit, sub-treasury U. S., New York, N. Y., 1867, counterfeited 7.30's	4,392.91	
Sub-treasury U. S., New York, N. Y., 1867 to 1868	19,623.52	
Default, sub-treasury U. S., New Orleans, La., 1867, May & Whitaker	675,325.22	
Sub-treasury U. S., New Orleans, La., 1867, May property	5,566.31	
Deficit, sub-treasury U. S., New Orleans, La., 1865	20,959.81	\$725,867.77
Mints and assay-offices:		
Deficits and defaults, branch mint U. S., San Francisco, Cal., 1837 to 1869	413,557.96	
Default, branch mint U. S., Dahlonega, Ga., 1861	27,950.03	
Branch mint U. S., Charlotte, N. C., 1861	32,000.00	
U. S. assay-office, Boise City, Idaho, 1885, N. H. Camp's account	11,611.03	485,119.02
National-bank depositaries:		
Failure, Venango National Bank of Franklin, Pa.	181,377.51	
First National Bank of Selma, Ala.	33,383.87	214,761.38
Depositories U. S.:		
Default, depository U. S., Galveston, Tex., 1861	778.66	
Depository U. S., Baltimore, Md., 1866	547.50	
Depository U. S., Pittsburgh, Pa., 1867	2,126.11	
Deficit, depository U. S., Santa Fé, N. Mex., 1866, short in remittance	249.90	3,702.17
Total deficits, defaults, and failures		1,429,450.34
Total general treasury		29,531,095.25

POST-OFFICE DEPARTMENT.

Default, sub-treasury U. S., New Orleans, La., 1861	31,164.44	
Depository U. S., Savannah, Ga., 1861	205.76	
Depository U. S., Galveston, Tex., 1861	83.36	
Depository U. S., Little Rock, Ark., 1861	5,823.50	
Aggregate		37,277.06
		29,568,372.31

No. 12.—ASSETS AND LIABILITIES OF THE SEVERAL OFFICES OF THE TREASURY, JUNE 30, 1888.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.	Cincinnati.	Chicago.	Saint Louis.	New Orleans.	San Francisco.
ASSETS.										
Gold coin	\$25,313,099.25	\$4,025,251.50	\$105,096,974.00	\$2,632,017.00	\$9,314,612.00	\$7,850,000.00	\$2,243,770.00	\$6,174,200.00	\$5,466,750.00	\$31,370,166.00
Standard silver dollars	68,032,270.00	3,607,657.00	31,661,367.00	14,786,349.00	2,091,055.00	733,500.00	1,820,808.00	11,311,788.00	7,713,531.00	18,402,410.00
Fractional silver coin	2,315,341.75	499,334.05	9,726,411.35	1,882,202.90	842,852.55	324,000.00	1,293,195.00	1,521,442.00	385,026.88	6,936,652.00
Gold certificates	2,591,230.00	494,360.00	6,869,240.00	1,710,520.00	3,590,730.00	580,780.00	3,714,810.00	495,200.00	854,280.00	1,350.00
Silver certificates	25,585,076.00	104,749.00	1,606,081.00	178,694.00	63,737.00	408,062.00	276,940.00	178,325.00	186,224.00	6,227.00
United States notes	21,971,204.00	2,150,254.00	17,883,809.32	3,783,619.00	1,252,030.00	2,588,807.00	984,107.00	722,656.00	444,015.00	532,986.00
National-bank notes	6,770,380.08	3,085.00	23,799.00	8,534.00	74,698.00	2,985.00	15,860.00	920.00	905.00	9,375.00
Fractional currency	674.94	.45		682.18					.35	
Minor coin	5,405.21	6,949.65	11,551.51	31,517.22	7,073.43	8,770.10	7,350.45	3,370.93	617.21	7,846.28
Legal-tender certificates		30,000.00	20,000.00	140,000.00	10,000.00	50,000.00				
Interest on U. S. bonds paid		473.28	106,923.24	6,617.66	13,978.50	436.89	7,166.80	11,120.41	10.00	
Interest on D. C. bonds paid			1,876.30							
Unavailable			24,016.43						701,851.34	
Treasurer's transfer account	41,933,647.42									
Total	194,518,328.65	10,922,113.93	173,032,049.15	25,160,752.96	17,260,766.48	12,547,340.99	10,364,007.25	20,417,022.34	15,753,210.78	57,267,012.28
LIABILITIES.										
Dis'b'g officers' balances, etc.	3,693,351.83	223,749.64	29,791,768.66	843,758.39	957,185.36	293,443.91	823,019.25	755,352.92	518,712.28	856,034.83
P. O. Department account	253,347.08	250,194.11	1,781,369.58	514,407.61	599,610.86	547,834.82	977,793.80	488,378.82	213,960.22	424,190.35
Interest account, D. C. bonds	251,179.33									
Trea's ch'ks & d'fts outs'd'g	129,357.18	33,956.97	1,069,219.32	201,118.71	181,444.18	51,559.56	282,271.60	98,374.78	66,839.56	237,156.04
Nat. bank redemption funds	98,929,571.27									
Treasurer's transfer account		3,235,128.10	6,058,560.25	3,515,463.23	5,072,151.51	3,692,626.19	1,677,166.64	6,863,690.43	6,406,729.87	5,412,131.20
Balance	91,321,521.96	7,179,085.11	134,331,111.34	20,086,005.02	10,450,374.57	7,961,876.51	6,603,755.96	12,210,725.39	6,556,968.85	50,337,499.86
Total	194,518,328.65	10,922,113.93	173,032,049.15	25,160,752.96	17,260,766.48	12,547,340.99	10,364,007.25	20,417,022.34	15,753,210.78	57,267,012.28

TREASURER.

No. 13.—COMPOSITION AND DISTRIBUTION OF THE BULLION FUND, BY OFFICES, JUNE 30, 1888.

	Denver.	Carson City.	New Orleans.	Philadelphia.	San Francisco.	Boisé City.	Charlotte.	Helena.	New York.	Saint Louis.	Dahlonga.
Gold coin		\$145,495.00	\$142,280.00	\$69,978.50	\$4,605,140.00	\$17.50					
Gold bullion		982,920.26	568,073.35	22,927,691.73	2,519,443.01	25,106.25	\$52,587.17	\$83,179,249.94			
Standard silver dollars		5,315.00	11,855,052.00	47,016,836.00	25,142,074.00			1,000.00			
Fractional silver coin	\$0.90	594.43	.73	18,739.36	297,928.23						
Silver bullion		69,773.27	877,283.31	2,571,215.10	24,856.80			427,511.85			
Trade-dollar bars				2,751,240.00	240,256.02				3,495,533.00		
United States notes	4.00										
Minor coin	.06								.08		
Balance in sub-treasuries and national-bank depositaries	73,993.27	121,902.04	3,392.67	294,310.06		83,863.77	\$20,791.48	82,612.00	15,588,983.43	\$1,603.95	
Unavailable					413,557.96	11,611.03	32,000.00				\$27,950.03
Total	73,998.23	1,326,000.00	13,446,082.06	75,650,010.75	33,243,256.02	120,598.55	52,791.48	135,199.77	102,692,278.30	1,603.95	27,950.03

No. 14.—CHARACTER AND DISTRIBUTION OF THE ASSETS AND LIABILITIES OF THE TREASURY AND RECONCILIATION OF THE BALANCE WITH THE BOOKS OF THE REGISTER OF THE TREASURY, JUNE 30, 1888.

Assets.	Treasury and sub-treasuries.	Mints and assay-offices, bullion fund.	Mints, other than bullion fund.	National bank and other depositaries.	In transit between offices.	Total.
Gold coin.....	\$199,486,839.75	\$4,962,911.00	.....	.....	.....	\$204,449,750.75
Gold bullion.....	.....	110,255,071.71	.....	.....	.....	110,255,071.71
Standard silver dollars.....	160,160,735.00	84,020,277.00	.....	.....	\$382.80	244,181,394.80
Fractional silver coin.....	25,726,458.48	317,263.65	.....	.....	.....	26,043,722.13
Silver bullion.....	.....	3,970,640.35	.....	.....	.....	3,970,640.35
Gold certificates.....	20,502,500.00	.....	.....	26,000.00	.....	20,528,500.00
Silver certificates.....	28,592,115.00	.....	.....	140,000.00	.....	28,732,115.00
United States notes.....	52,313,487.32	4.00	.....	988,484.57	.....	53,301,975.89
National bank notes.....	6,910,541.08	.....	.....	145,000.00	.....	7,055,541.08
Fractional currency.....	1,357.92	.....	.....	.....	.....	1,357.92
Minor coin.....	90,451.99	.14	.....	.....	.....	90,452.13
Legal-tender certificates.....	250,000.00	.....	.....	.....	.....	250,000.00
United States bonds and interest.....	.....	.....	.....	.....	28,160.00	28,160.00
Interest on United States bonds paid.....	146,726.78	.....	.....	.....	25,902.54	172,629.32
Interest on District of Columbia bonds paid.....	1,876.30	.....	.....	.....	.....	1,876.30
Trade-dollar bars.....	.....	6,487,029.02	.....	.....	.....	6,487,029.02
Balances in sub-treasuries to credit of mints and assay-offices.....	.....	16,271,453.27	.....	.....	.....	16,271,453.27
Deposits in national-bank depositaries.....	.....	.....	.....	\$58,712,511.11	.....	58,712,511.11
Minor coinage metal fund.....	.....	.....	\$44,000.00	.....	.....	44,000.00
Minor coinage redemption account.....	.....	.....	22,468.60	.....	.....	22,468.60
Recoinage account.....	.....	.....	339.42	.....	.....	339.42
Unavailable.....	725,867.77	485,119.02	.....	218,463.55	.....	1,429,450.34
Total assets.....	405,308,957.39	226,769,769.14	66,808.02	58,930,974.66	1,353,929.91	782,430,439.12
Treasurer's transfer account.....	41,933,647.42	.....	.....	.....	.....	41,933,647.42
Aggregate.....	537,242,604.81	226,769,769.14	66,808.02	58,930,974.66	1,353,929.91	824,364,086.54
Liabilities.						
Due depositors for silver coin, etc.....	.....	.....	.....	.....	193,082.20	193,082.20
Disbursing officers' balances and other small accounts.....	38,696,377.07	.....	.....	3,778,518.31	.....	42,474,895.38
P. O. Department account.....	6,051,607.25	.....	.....	.....	.....	6,051,607.25
Interest account, District of Columbia bonds.....	251,179.33	.....	.....	.....	.....	251,179.33
Funds for redemption of national-bank notes.....	98,929,571.27	.....	.....	.....	.....	98,929,571.27
Treasurer's checks and drafts outstanding.....	2,341,297.90	.....	.....	235,264.44	.....	2,576,562.34
Treasurer's transfer account.....	41,933,647.42	.....	.....	.....	.....	41,933,647.42
Total liabilities.....	188,203,680.24	.....	.....	4,013,782.75	193,082.20	192,410,545.19
Balance.....	349,038,924.57	226,769,769.14	66,808.02	54,917,191.91	1,160,847.71	631,953,541.85
Aggregate.....	537,242,604.81	226,769,769.14	66,808.02	58,930,974.66	1,353,929.91	824,364,086.54

RECONCILIATION.

Total balance as above.....	\$631,953,541.35
Less amounts not covered by warrants (see page 33).....	606,086.32
Balance, Treasurer's general account.....	631,347,455.03
Unavailable deposits with the States.....	28,101,644.91
Balance as shown by Register's books.....	659,449,099.94

No. 15.—STATEMENT BY LOANS, OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1883, AND OF CHANGES DURING THE FISCAL YEAR 1888 IN THE CHARACTER OF THE BONDS HELD.

	Bonds issued to Pacific railroads (6 per ct.).	Funded loan of 1891 (4½ per ct.).	Four per cent. consols of 1907 (4 per ct.).	Loan of July 12, 1882 (3 per ct.).	Total.
Bonds held in trust June 30, 1887—					
For circulation	\$3, 175, 000	\$67, 743, 100	\$115, 842, 650	\$5, 205, 950	\$191, 966, 700
For public moneys	175, 000	9, 434, 000	15, 568, 500	1, 308, 000	26, 485, 500
Total	3, 350, 000	77, 177, 100	131, 411, 150	6, 513, 950	218, 452, 200
Deposited and withdrawn during fiscal year—					
For circulation—					
Deposited	136, 000	7, 670, 350	4, 841, 350	.....	12, 647, 700
Withdrawn	130, 000	5, 743, 150	15, 260, 150	5, 168, 450	26, 301, 750
For public moneys—					
Deposited	926, 000	7, 842, 200	27, 773, 800	.....	36, 542, 000
Withdrawn	200, 000	1, 612, 700	3, 913, 800	1, 173, 000	6, 899, 500
Bonds held in trust June 30, 1888—					
For circulation	3, 181, 000	69, 670, 300	105, 423, 850	37, 500	178, 312, 650
For public moneys	901, 000	15, 663, 500	39, 428, 500	135, 000	56, 128, 000
Total	4, 082, 000	85, 333, 800	144, 852, 350	172, 500	234, 440, 650

No. 16.—DATES WHEN EACH ISSUE OF UNITED STATES CURRENCY BEGAN AND CEASED.

Issue.	Began.	Ceased.
Old demand notes	Aug. 26, 1861	Mar. 5, 1862
United States notes:		
New issue	Apr. 2, 1862	Aug. 16, 1870
Issue of 1869	Oct. 19, 1869	June 30, 1877
Issue of 1874	July 25, 1874	Nov. 13, 1877
Issue of 1875	July 20, 1875	June 20, 1879
Issue of 1878	Mar. 4, 1878	May 12, 1884
Issue of 1880	Mar. 16, 1880	.....
One and two year notes of 1863:		
One-year notes	Feb. 4, 1864	June 1, 1864
Two-year notes	Mar. 16, 1864	May 30, 1864
Two-year coupon notes	Jan. 12, 1864	Apr. 20, 1864
Compound interest notes	June 9, 1864	July 24, 1866
Fractional currency:		
First issue	Aug. 21, 1862	Sept. 21, 1866
Second issue	Oct. 10, 1863	Feb. 23, 1867
Third issue	Dec. 5, 1864	Apr. 16, 1869
Fourth issue	July 14, 1869	Feb. 16, 1875
Fifth issue	Feb. 26, 1874	Feb. 15, 1876
Gold certificates:		
Act of March, 3 1863	Nov. 15, 1865	Dec. 3, 1878
Act of July 12, 1882	Oct. 2, 1882	.....
Silver certificates:		
Series of 1878	Apr. 11, 1878	May 22, 1883
Series of 1880	May 26, 1880	.....
Series of 1886	Sept. 7, 1886	.....

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1888.

OLD DEMAND NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
Five dollars.....	\$21,800,000.00	\$92.50	\$21,777,257.50	\$22,742.50	.10
Ten dollars.....	20,030,000.00	90.00	20,009,155.00	20,845.00	.10
Twenty dollars.....	18,200,000.00	140.00	18,186,780.00	13,220.00	0.07
Total.....	60,030,000.00	322.50	59,973,192.50	56,807.50	0.09

UNITED STATES NOTES.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
<i>New Issue.</i>					
One dollar.....	\$28,351,348.00	\$3,612.35	\$27,571,356.00	\$779,992.00	2.75
Two dollars.....	34,071,128.00	4,971.60	33,476,711.00	595,417.00	1.74
Five dollars.....	101,000,000.00	53,126.25	100,457,050.00	542,950.00	0.54
Ten dollars.....	118,010,000.00	107,356.00	114,483,109.00	3,526,891.00	2.99
Twenty dollars.....	102,920,000.00	124,139.00	100,857,986.00	2,062,014.00	2.00
Fifty dollars.....	30,055,200.00	17,190.00	29,773,075.00	282,125.00	0.93
One hundred dollars.....	40,000,000.00	23,710.00	39,597,400.00	402,600.00	1.01
Five hundred dollars.....	58,986,000.00	11,000.00	58,754,000.00	232,000.00	0.39
One thousand dollars.....	155,928,000.00	9,500.00	155,722,000.00	206,000.00	0.13
Unknown.....			135,000.00		
				8,629,989.00	.....
Deduct for unknown denominations destroyed in Chicago fire.....				135,000.00	.....
Total.....	669,321,676.00	354,605.20	680,826,687.00	8,494,989.00	1.27
<i>Issue of 1869.</i>					
One dollar.....	42,456,812.00	19,976.25	42,053,965.50	402,846.50	0.95
Two dollars.....	50,511,920.00	24,782.40	50,126,126.00	385,794.00	0.76
Five dollars.....	50,581,760.00	229,540.75	49,529,557.50	1,052,202.50	2.08
Ten dollars.....	85,221,240.00	1,176,495.00	81,214,040.00	4,007,200.00	4.70
Twenty dollars.....	73,162,400.00	1,342,004.00	68,202,870.00	4,959,530.00	6.78
Fifty dollars.....	30,200,000.00	172,700.00	29,127,025.00	1,072,975.00	3.55
One hundred dollars.....	37,104,000.00	404,500.00	34,798,000.00	2,306,000.00	6.21
Five hundred dollars.....	44,890,000.00	5,500.00	44,632,500.00	257,500.00	0.57
One thousand dollars.....	79,700,000.00	136,000.00	78,374,000.00	1,326,000.00	1.66
Unknown.....			865,000.00		
				15,770,048.00	.....
Deduct for unknown denominations destroyed in Chicago fire.....				865,000.00	.....
Total.....	498,828,132.00	3,511,498.40	478,923,084.00	14,905,048.00	3.02
<i>Issue of 1874.</i>					
One dollar.....	18,988,000.00	18,560.60	18,843,434.00	139,566.00	0.74
Two dollars.....	16,520,000.00	15,741.60	16,412,819.00	107,181.00	0.65
Fifty dollars.....	24,460,000.00	715,275.00	21,479,250.00	2,980,750.00	12.19
Five hundred dollars.....	28,000,000.00	133,500.00	27,500,000.00	500,000.00	1.79
Total.....	87,968,000.00	883,077.20	84,240,503.00	3,727,497.00	4.24
<i>Issue of 1875.</i>					
One dollar.....	26,212,000.00	38,189.20	25,956,065.00	255,935.00	0.98
Two dollars.....	23,036,000.00	54,454.60	22,797,450.00	238,550.00	1.04
Five dollars.....	46,180,000.00	454,521.00	44,770,645.00	1,409,355.00	3.05
Ten dollars.....	23,660,000.00	686,242.00	21,915,170.00	1,744,830.00	7.37
Twenty dollars.....	25,000,000.00	1,027,528.00	21,854,720.00	3,145,280.00	12.58
Fifty dollars.....	2,000,000.00	100,775.00	1,699,000.00	301,000.00	15.05
One hundred dollars.....	16,200,000.00	644,260.00	13,245,400.00	2,954,600.00	18.23
Five hundred dollars.....	28,400,000.00	178,000.00	26,971,000.00	1,429,000.00	5.00
Total.....	190,688,000.00	3,181,969.80	179,209,450.00	11,478,550.00	6.02

No. 17.— UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

UNITED STATES NOTES—Continued.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
<i>Issue of 1878.</i>					
One dollar	\$12,512,000.00	\$34,821.70	\$12,329,896.00	\$182,104.00	1.45
Two dollars	9,352,000.00	29,270.00	9,219,524.00	132,476.00	1.41
Five dollars	30,160,000.00	474,831.00	28,815,960.00	1,344,040.00	4.46
Ten dollars	26,000,000.00	1,022,188.00	23,440,390.00	2,559,610.00	9.84
Twenty dollars	34,800,000.00	2,065,272.00	29,245,080.00	5,554,920.00	15.96
Fifty dollars	10,500,000.00	742,830.00	8,077,600.00	2,422,400.00	23.07
One hundred dollars	20,200,000.00	1,274,830.00	15,181,100.00	5,018,900.00	24.85
Five hundred dollars	12,000,000.00	666,500.00	9,336,500.00	2,663,500.00	22.20
One thousand dollars	24,000,000.00	687,000.00	20,308,000.00	3,692,000.00	15.38
Five thousand dollars	20,000,000.00	10,000.00	19,965,000.00	35,000.00	0.17
Ten thousand dollars	40,000,000.00	.....	39,990,000.00	10,000.00	0.02
Total	239,524,000.00	6,987,542.70	215,909,050.00	23,614,950.00	9.86
<i>Issue of 1880.</i>					
One dollar	55,168,000.00	3,501,983.90	51,748,211.00	3,419,789.00	6.20
Two dollars	48,000,000.00	3,905,415.80	44,482,482.00	3,517,518.00	7.33
Five dollars	147,340,000.00	20,097,959.00	70,633,675.00	76,706,325.00	52.06
Ten dollars	101,480,000.00	8,114,789.00	27,054,130.00	74,425,870.00	73.34
Twenty dollars	78,480,000.00	3,366,494.00	9,387,820.00	69,092,180.00	88.03
Fifty dollars	18,400,000.00	1,089,665.00	3,588,700.00	14,811,300.00	80.50
One hundred dollars	25,600,000.00	1,092,000.00	5,178,000.00	20,422,000.00	79.77
Five hundred dollars	4,250,000.00	151,000.00	1,264,000.00	2,986,000.00	70.25
One thousand dollars	34,500,000.00	7,414,000.00	15,421,000.00	19,079,000.00	55.30
Total	513,218,000.00	48,733,306.70	228,768,018.00	284,459,982.00	55.43

ONE AND TWO YEAR NOTES OF 1863.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
<i>One-year notes.</i>					
Ten dollars	\$6,200,000.00	\$230.00	\$6,193,085.00	\$6,915.00	0.11
Twenty dollars	16,440,000.00	420.00	16,425,280.00	14,720.00	0.08
Fifty dollars	8,240,000.00	150.00	8,233,350.00	6,650.00	0.08
One hundred dollars	13,640,000.00	300.00	13,633,100.00	6,900.00	0.05
Unknown .....	.....	.....	90.00	.....	.....
Deduct for unknown denominations destroyed .....	.....	.....	.....	35,185.00	.....
Total	44,520,000.00	1,100.00	44,484,905.00	35,095.00	0.08
<i>Two-year notes.</i>					
Fifty dollars	6,800,000.00	250.00	6,793,750.00	6,250.00	0.09
One hundred dollars	9,680,000.00	400.00	9,677,600.00	2,400.00	0.02
Total	16,480,000.00	650.00	16,471,350.00	8,650.00	0.05
<i>Two-year coupon notes.</i>					
Fifty dollars	5,905,600.00	50.00	5,903,700.00	1,900.00	0.03
One hundred dollars	14,484,400.00	.....	14,476,200.00	8,200.00	0.06
Five hundred dollars	40,302,000.00	.....	40,300,500.00	1,500.00	.....
One thousand dollars	89,308,000.00	.....	89,289,000.00	19,000.00	0.02
Unknown .....	.....	.....	10,500.00	.....	.....
Deduct for unknown denominations destroyed .....	.....	.....	.....	30,600.00	.....
Total	150,000,000.00	50.00	149,979,900.00	20,100.00	0.01

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED,
REDEEMED, AND OUTSTANDING, ETC.—Continued.

COMPOUND-INTEREST NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
Ten dollars.....	\$23,285,200.00	\$720.00	\$23,260,300.00	\$24,900.00	0.11
Twenty dollars.....	30,125,840.00	980.00	30,086,230.00	39,610.00	0.13
Fifty dollars.....	60,824,000.00	1,050.00	60,753,750.00	70,250.00	0.11
One hundred dollars.....	45,094,400.00	200.00	45,058,800.00	35,600.00	0.08
Five hundred dollars.....	67,846,000.00	500.00	67,833,500.00	12,500.00	0.02
One thousand dollars.....	39,420,000.00	.....	39,413,000.00	7,000.00	0.02
Total.....	266,595,440.00	3,450.00	266,405,580.00	189,860.00	0.07

FRACTIONAL CURRENCY.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
<i>First issue.</i>					
Five cents.....	\$2,242,889.00	\$22.59	\$1,214,689.22	\$1,028,199.78	45.84
Ten cents.....	4,115,378.00	47.04	2,871,616.33	1,243,761.67	30.22
Twenty-five cents.....	5,225,690.00	73.29	4,188,836.25	1,038,859.75	19.88
Fifty cents.....	8,631,672.00	121.26	7,661,733.25	969,938.75	11.24
Total.....	20,215,635.00	264.18	15,934,875.05	4,280,759.95	21.18
<i>Second issue.</i>					
Five cents.....	2,794,826.10	44.06	2,096,319.02	698,507.08	24.99
Ten cents.....	6,176,084.30	63.23	5,284,085.40	911,998.90	14.77
Twenty-five cents.....	7,648,341.25	64.92	6,903,145.33	745,195.92	9.74
Fifty cents.....	6,545,232.00	77.50	5,795,108.05	750,123.95	11.46
Total.....	23,164,483.65	254.71	20,058,657.80	3,105,825.85	13.41
<i>Third issue.</i>					
Three cents.....	601,923.90	7.97	511,658.51	90,265.39	15.00
Five cents.....	657,002.75	21.59	524,625.23	132,377.52	20.15
Ten cents.....	16,976,134.50	553.59	15,925,388.52	1,050,745.98	6.19
Fifteen cents.....	1,352.40	.21	75.67	1,276.73	94.38
Twenty-five cents.....	31,143,188.75	718.44	30,242,418.74	900,770.01	2.89
Fifty cents.....	36,735,426.50	1,009.10	35,930,676.00	804,750.50	2.19
Total.....	86,115,028.80	2,310.90	83,134,842.67	2,980,186.13	3.46
<i>Fourth issue.</i>					
Ten cents.....	34,940,960.00	2,080.56	33,566,772.80	1,374,187.20	3.93
Fifteen cents.....	5,304,216.00	547.41	5,064,703.81	239,512.19	4.52
Twenty-five cents.....	58,922,256.00	3,666.83	57,897,550.37	1,024,705.63	1.74
Fifty cents.....	77,399,600.00	4,426.50	76,329,785.25	1,069,814.75	1.38
Unknown.....	.....	.....	32,000.00	.....	.....
				3,708,239.77	.....
Deduct for unknown denominations destroyed in Chicago fire.....	.....	.....	.....	32,000.00	.....
Total.....	176,567,032.00	10,721.30	172,890,792.23	3,676,239.77	2.08
<i>Fifth issue.</i>					
Ten cents.....	19,989,900.00	4,271.63	19,503,317.80	486,582.20	2.43
Twenty-five cents.....	36,092,000.00	4,537.03	35,509,040.75	582,359.25	1.61
Fifty cents.....	6,580,000.00	1,960.80	6,393,371.00	186,629.00	2.84
Total.....	62,661,900.00	10,769.46	61,406,329.55	1,255,570.45	2.00

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

RECAPITULATION.

Class.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1888.	Amount.	Per cent.
Old demand notes	\$60,030,000.00	\$322.50	\$59,973,192.50	\$56,807.50	0.09
United States notes	2,194,547,808.00	63,652,000.00	1,847,866,792.00	346,681,016.00	15.80
One and two year notes	211,000,000.00	1,800.00	210,936,155.00	83,845.00	0.03
Compound interest notes	266,595,440.00	3,450.00	266,405,580.00	189,860.00	0.07
Fractional currency	368,724,079.45	24,320.55	353,425,497.30	15,298,582.15	4.15
Total	3,100,897,327.45	63,681,893.05	2,738,607,216.80	362,290,110.65	11.68

No. 18.—REDEMPTION OF UNITED STATES CURRENCY FOR THE FISCAL YEAR 1888, TOTAL REDEMPTIONS TO JUNE 30, 1888, AND DEDUCTIONS ON ACCOUNT OF MUTILATIONS.

	Redemptions, net value.		Deductions on account of mutilations.		Total face value of notes redeemed.
	In fiscal year.	To June 30, 1888.	In fiscal year.	To June 30, 1888.	
Old demand notes	\$320.00	\$59,971,061.25	.....	\$2,131.25	\$59,973,192.50
United States notes	63,559,276.00	1,847,672,201.50	\$3,172.00	194,590.50	1,847,866,792.00
One and two year notes	1,800.00	210,935,763.00	.....	392.00	210,936,155.00
Compound interest notes	3,450.00	266,405,100.00	.....	480.00	266,405,580.00
Fractional currency	7,400.00	353,283,619.91	42.39	141,877.39	353,425,497.30
Silver certificates	21,944,756.00	146,403,606.00	914.00	2,622.00	146,406,228.00
Gold certificates	64,581,394.00	137,690,277.00	86.00	153.00	137,690,430.00
Total	150,998,396.00	3,022,361,628.66	4,214.39	342,246.14	3,022,703,874.80

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1862.				
One dollar .....	.....	.....	.....	.....
Two dollars .....	.....	.....	.....	.....
Five dollars	\$17,140,000	.....	\$17,140,000.00	.....
Ten dollars	15,440,000	.....	15,440,000.00	.....
Twenty dollars	15,040,000	.....	15,040,000.00	.....
Fifty dollars	13,000,000	.....	13,000,000.00	.....
One hundred dollars	13,000,000	.....	13,000,000.00	.....
Five hundred dollars	13,000,000	.....	13,000,000.00	.....
One thousand dollars	12,000,000	\$2,000,000.00	10,000,000.00	.....
Total	98,620,000	2,000,000.00	96,620,000.00	.....
1863.				
One dollar	16,000,000	13,032.00	15,986,968.00	.....
Two dollars	17,600,000	5,044.00	16,994,956.00	.....
Five dollars	62,860,000	59,735.00	62,800,265.00	.....
Ten dollars	74,560,000	46,140.00	74,513,860.00	.....
Twenty dollars	59,960,000	62,160.00	59,897,840.00	.....
Fifty dollars	10,080,000	44,000.00	10,036,000.00	.....
One hundred dollars	17,800,000	1,300.00	17,798,700.00	.....
Five hundred dollars	13,500,000	1,000.00	13,499,000.00	.....
One thousand dollars	19,500,000	1,000.00	19,499,000.00	.....
Total	291,260,000	233,411.00	291,026,589.00	.....

REPORT ON THE FINANCES.

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1864.				
One dollar.....	\$946,000	\$96,759.35	\$849,240.65	.....
Two dollars.....	766,000	62,648.05	703,351.95	.....
Five dollars.....	15,700,000	175,290.50	15,524,709.50	.....
Ten dollars.....	18,890,000	156,233.50	18,733,766.50	.....
Twenty dollars.....	11,919,680	231,622.00	11,688,058.00	.....
Fifty dollars.....	6,975,200	90,622.50	6,884,577.50	.....
One hundred dollars.....	3,544,000	181,400.00	3,362,600.00	.....
Five hundred dollars.....	7,414,000	8,467,500.00	.....	\$1,053,500.00
One thousand dollars.....	17,904,000	10,304,000.00	7,600,000.00	.....
Total.....	84,048,880	19,766,075.90	65,336,304.10	1,053,500.00
1865.				
One dollar.....	1,186,000	260,954.40	925,045.60	.....
Two dollars.....	2,130,000	260,574.20	1,869,425.80	.....
Five dollars.....	963,820	394,275.50	569,544.50	.....
Ten dollars.....	1,125,040	311,263.00	813,777.00	.....
Twenty dollars.....	.....	526,033.00	.....	526,033.00
Fifty dollars.....	.....	190,947.50	.....	190,947.50
One hundred dollars.....	.....	333,140.00	.....	333,140.00
Five hundred dollars.....	.....	632,475.00	.....	632,475.00
One thousand dollars.....	.....	1,344,000.00	.....	1,344,000.00
Total.....	5,404,860	4,253,662.60	4,177,792.90	3,026,505.50
1866.				
One dollar.....	714,000	1,266,495.15	.....	552,495.15
Two dollars.....	664,000	1,421,898.50	.....	757,898.50
Five dollars.....	.....	588,593.50	.....	588,593.50
Ten dollars.....	.....	473,548.00	.....	473,548.00
Twenty dollars.....	.....	969,532.00	.....	969,532.00
Fifty dollars.....	.....	406,892.50	.....	406,892.50
One hundred dollars.....	.....	552,675.00	.....	552,675.00
Five hundred dollars.....	11,000,000	387,425.00	10,612,575.00	.....
One thousand dollars.....	22,000,000	672,800.00	21,327,200.00	.....
Total.....	34,378,000	6,739,859.65	31,939,775.00	4,301,634.65
1867.				
One dollar.....	1,500,000	3,220,683.25	.....	1,720,683.25
Two dollars.....	2,000,000	3,691,717.10	.....	1,691,717.10
Five dollars.....	.....	29,837,653.75	.....	29,837,653.75
Ten dollars.....	10	21,359,294.75	.....	21,359,294.75
Twenty dollars.....	.....	7,218,210.00	.....	7,218,210.00
Fifty dollars.....	.....	438,875.00	.....	438,875.00
One hundred dollars.....	.....	573,050.00	.....	573,050.00
Five hundred dollars.....	2,040,000	363,325.00	1,676,675.00	.....
One thousand dollars.....	56,412,000	50,559,900.00	5,852,100.00	.....
Total.....	61,952,010	117,262,708.85	7,528,775.00	62,839,473.85
1868.				
One dollar.....	2,483,348	4,297,683.25	.....	1,814,335.25
Two dollars.....	3,510,696	4,667,751.70	.....	1,157,055.70
Five dollars.....	.....	2,210,801.25	.....	2,210,801.25
Ten dollars.....	.....	3,506,372.50	.....	3,506,372.50
Twenty dollars.....	.....	2,391,665.00	.....	2,391,665.00
Fifty dollars.....	.....	841,932.50	.....	841,932.50
One hundred dollars.....	.....	974,975.00	.....	974,975.00
Five hundred dollars.....	2,032,000	1,504,975.00	527,025.00	.....
One thousand dollars.....	8,112,000	5,459,000.00	2,653,000.00	.....
Total.....	16,138,044	25,855,156.20	3,180,025.00	12,897,137.20
1869.				
One dollar.....	5,522,000	4,929,028.40	592,971.60	.....
Two dollars.....	8,000,432	5,287,765.90	2,712,666.10	.....
Five dollars.....	4,336,180	6,641,495.50	.....	2,305,315.50
Ten dollars.....	8,004,960	6,833,888.00	1,171,072.00	.....
Twenty dollars.....	16,000,320	5,816,229.00	10,184,091.00	.....
Fifty dollars.....	.....	7,211,355.00	.....	7,211,355.00
One hundred dollars.....	5,656,000	6,010,285.00	.....	364,285.00
Five hundred dollars.....	10,000,000	7,548,475.00	2,451,525.00	.....
One thousand dollars.....	20,000,000	7,669,000.00	12,331,000.00	.....
Total.....	77,519,892	57,947,521.80	29,443,325.70	9,870,955.50

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1870.				
One dollar	\$8,220,000	\$4,422,884.45	\$3,797,115.55	.....
Two dollars	14,032,000	5,209,611.30	8,822,388.70	.....
Five dollars	19,580,000	10,053,966.25	9,526,033.75	.....
Ten dollars	37,920,000	19,001,072.50	18,918,927.50	.....
Twenty dollars	23,760,000	21,605,403.00	2,154,597.00	.....
Fifty dollars	20,600,000	9,223,617.50	11,376,382.50	.....
One hundred dollars	28,600,000	11,411,460.00	17,188,540.00	.....
Five hundred dollars .....	.....	16,433,475.00	.....	\$16,433,475.00
One thousand dollars .....	.....	37,812,000.00	.....	37,812,000.00
Total	152,712,000	135,173,520.00	71,783,955.00	54,245,475.00
1871.				
One dollar	17,480,000	5,002,208.45	12,477,791.55	.....
Two dollars	18,992,000	6,821,860.80	10,170,139.20	.....
Five dollars	12,560,000	14,016,532.25	.....	1,456,532.25
Ten dollars	28,400,000	16,997,841.50	12,402,158.50	.....
Twenty dollars	26,680,000	16,607,793.00	10,072,207.00	.....
Fifty dollars	9,600,000	5,089,320.00	4,510,680.00	.....
One hundred dollars	120,000	8,915,880.00	.....	8,795,880.00
Five hundred dollars	34,800,000	16,069,875.00	18,730,125.00	.....
One thousand dollars	54,800,000	31,067,000.00	23,733,000.00	.....
Five thousand dollars .....	.....	.....	.....	.....
Ten thousand dollars .....	.....	.....	.....	.....
Total	202,432,000	120,588,311.00	92,096,101.25	10,252,412.25
1872.				
One dollar	6,284,000	5,724,516.60	559,483.40	.....
Two dollars	8,216,000	7,566,791.90	649,208.10	.....
Five dollars	4,560,000	11,658,604.00	.....	7,098,604.00
Ten dollars	5,160,000	13,584,505.50	.....	8,424,505.50
Twenty dollars	3,080,000	13,264,976.50	.....	10,184,976.50
Fifty dollars .....	.....	2,700,294.50	.....	2,700,294.50
One hundred dollars .....	.....	4,722,665.00	.....	4,722,665.00
Five hundred dollars .....	.....	4,409,450.00	.....	4,409,450.00
One thousand dollars .....	.....	4,468,000.00	.....	4,468,000.00
Five thousand dollars .....	.....	.....	.....	.....
Ten thousand dollars .....	.....	.....	.....	.....
Total	27,300,000	68,099,804.00	1,208,691.50	42,008,495.50
1873.				
One dollar	4,328,000	6,517,793.20	.....	2,189,793.20
Two dollars	3,608,000	7,712,608.55	.....	4,104,608.55
Five dollars	5,240,000	9,903,055.00	.....	4,663,055.00
Ten dollars	1,000,000	12,367,770.75	.....	11,367,770.75
Twenty dollars	7,360,000	10,732,676.50	.....	3,372,676.50
Fifty dollars .....	.....	1,755,468.00	.....	1,755,468.00
One hundred dollars .....	.....	2,692,370.00	.....	2,692,370.00
Five hundred dollars .....	.....	5,529,025.00	.....	5,529,025.00
One thousand dollars .....	.....	6,808,300.00	.....	6,808,300.00
Five thousand dollars .....	.....	.....	.....	.....
Ten thousand dollars .....	.....	.....	.....	.....
Total	21,536,000	64,019,067.00	.....	42,483,067.00
Unknown denominations destroyed in the great fire at Chicago .....	.....	1,000,000.00	.....	.....
Total .....	.....	65,019,067.00	.....	.....
1874.				
One dollar	6,143,612	8,571,888.50	.....	2,428,276.50
Two dollars	7,657,520	9,534,938.00	.....	1,877,418.00
Five dollars	8,635,760	8,452,272.50	183,487.50	.....
Ten dollars	11,705,240	12,273,385.00	.....	568,145.00
Twenty dollars	12,258,400	8,887,230.00	3,371,170.00	.....
Fifty dollars .....	.....	2,030,775.00	.....	2,030,775.00
One hundred dollars	8,384,000	2,695,400.00	5,688,600.00	.....
Five hundred dollars	10,080,000	34,118,000.00	.....	24,038,000.00
One thousand dollars	20,100,000	7,840,000.00	12,260,000.00	.....
Five thousand dollars .....	.....	.....	.....	.....
Ten thousand dollars .....	.....	.....	.....	.....
Total	84,974,532	94,403,889.00	21,503,287.50	30,932,614.50

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATION AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1875.				
One dollar	\$14, 626, 156	\$13, 690, 631.50	\$935, 524.50	
Two dollars	10, 934, 400	16, 923, 516.00		\$5, 989, 116.00
Five dollars	6, 926, 000	19, 657, 201.50		12, 731, 201.50
Ten dollars	13, 560, 000	36, 689, 380.00		23, 129, 380.00
Twenty dollars	10, 160, 000	30, 522, 828.00		20, 362, 828.00
Fifty dollars	8, 990, 700	7, 931, 850.00	1, 028, 850.00	
One hundred dollars	3, 290, 000	10, 111, 500.00		6, 821, 500.00
Five hundred dollars	27, 950, 000	5, 663, 000.00	22, 287, 000.00	
One thousand dollars	7, 500, 000	27, 879, 000.00		20, 379, 000.00
Five thousand dollars				
Ten thousand dollars				
Total	103, 907, 256	169, 068, 907.00	24, 251, 374.50	89, 413, 025.50
1876.				
One dollar	13, 444, 758	12, 855, 120.00	589, 637.40	
Two dollars	12, 792, 000	11, 655, 842.40	1, 136, 157.60	
Five dollars	13, 120, 000	11, 654, 081.00	1, 465, 919.00	
Ten dollars	11, 156, 000	14, 905, 686.00		3, 749, 686.00
Twenty dollars	12, 184, 000	13, 187, 379.00		1, 003, 379.00
Fifty dollars	10, 151, 000	5, 922, 185.00	4, 228, 815.00	
One hundred dollars	5, 680, 000	9, 676, 760.00		3, 996, 760.00
Five hundred dollars	12, 450, 000	9, 379, 500.00	3, 070, 500.00	
One thousand dollars	200, 000	7, 940, 500.00		7, 740, 500.00
Five thousand dollars				
Ten thousand dollars				
Total	91, 177, 758	97, 177, 054.00	10, 491, 029.00	16, 490, 325.00
1877.				
One dollar	10, 147, 399	12, 994, 606.10		2, 847, 207.10
Two dollars	9, 432, 000	11, 542, 653.40		2, 110, 653.40
Five dollars	14, 180, 000	11, 159, 948.50	3, 020, 051.50	
Ten dollars	7, 320, 000	12, 229, 152.00		4, 909, 152.00
Twenty dollars	8, 160, 000	11, 931, 466.00		3, 771, 466.00
Fifty dollars	5, 983, 300	5, 559, 155.00	424, 145.00	
One hundred dollars	6, 985, 200	4, 796, 870.00	2, 188, 330.00	
Five hundred dollars	5, 733, 000	5, 617, 006.00	116, 000.00	
One thousand dollars	4, 500, 000	6, 618, 000.00		2, 118, 000.00
Five thousand dollars				
Ten thousand dollars				
Total	72, 440, 899	82, 448, 851.00	5, 748, 526.50	15, 756, 478.50
1878.				
One dollar	7, 562, 351	11, 792, 775.00		4, 230, 424.00
Two dollars	6, 288, 000	10, 746, 878.00		4, 458, 878.00
Five dollars	15, 820, 000	16, 111, 867.00		291, 867.00
Ten dollars	11, 380, 000	13, 763, 063.00		2, 383, 063.00
Twenty dollars	9, 200, 000	9, 086, 554.00	113, 446.00	
Fifty dollars	3, 200, 000	6, 267, 030.00		3, 067, 030.00
One hundred dollars	6, 408, 600	4, 194, 100.00	2, 214, 500.00	
Five hundred dollars	4, 817, 000	4, 424, 000.00	393, 000.00	
One thousand dollars	2, 600, 000	3, 973, 000.00		1, 373, 000.00
Five thousand dollars				
Ten thousand dollars				
Total	67, 275, 951	80, 359, 267.00	2, 720, 946.00	15, 804, 262.00
1879.				
One dollar	6, 503, 133	9, 223, 026.50		2, 719, 893.50
Two dollars	5, 892, 000	8, 710, 295.00		2, 818, 295.00
Five dollars	11, 060, 000	11, 622, 443.50		562, 443.50
Ten dollars	9, 280, 000	10, 193, 082.00		913, 082.00
Twenty dollars	7, 400, 000	9, 649, 756.00		2, 249, 756.00
Fifty dollars	2, 400, 000	4, 059, 340.00		1, 659, 340.00
One hundred dollars	5, 007, 700	4, 593, 890.00	413, 810.00	
Five hundred dollars	5, 650, 000	3, 959, 000.00	1, 691, 000.00	
One thousand dollars	3, 900, 000	2, 042, 000.00	1, 858, 000.00	
Five thousand dollars	4, 005, 000	5, 300.00	4, 000, 000.00	
Ten thousand dollars	3, 010, 000	50, 000.00	2, 960, 000.00	
Total	64, 107, 833	64, 107, 833.00	10, 922, 810.00	10, 922, 810.00

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1880.				
One dollar	\$9,057,863	\$6,935,511.80	\$2,122,351.20	.....
Two dollars	8,232,000	5,971,840.20	2,260,159.80	.....
Five dollars	19,680,000	8,354,565.00	11,325,435.00	.....
Ten dollars	16,520,000	6,241,811.00	10,278,189.00	.....
Twenty dollars	17,360,000	5,687,680.00	11,672,320.00	.....
Fifty dollars	1,400,000	2,114,345.00	.....	\$714,345.00
One hundred dollars	3,052,700	2,293,310.00	759,390.00	.....
Five hundred dollars	2,300,000	15,645,500.00	.....	13,345,500.00
One thousand dollars	700,000	19,238,000.00	.....	18,538,000.00
Five thousand dollars	1,000,000	4,320,000.00	.....	3,320,000.00
Ten thousand dollars	2,000,000	4,500,000.00	.....	2,500,000.00
Total	81,302,563	81,302,563.00	38,417,845.00	38,417,845.00
1881.				
One dollar	9,889,034	7,575,604.40	2,313,429.60	.....
Two dollars	8,752,000	6,860,690.60	1,891,309.40	.....
Five dollars	14,760,000	10,623,470.00	4,136,530.00	.....
Ten dollars	9,160,000	7,086,364.00	2,073,636.00	.....
Twenty dollars	6,240,000	6,111,610.00	128,390.00	.....
Fifty dollars	1,200,000	2,306,085.00	.....	1,106,085.00
One hundred dollars	2,944,300	2,794,510.00	149,790.00	.....
Five hundred dollars	700,000	5,354,000.00	.....	4,654,000.00
One thousand dollars	900,000	5,408,000.00	.....	4,508,000.00
Five thousand dollars .....	.....	225,000.00	.....	225,000.00
Ten thousand dollars .....	.....	200,000.00	.....	200,000.00
Total	54,545,334	54,545,334.00	10,693,085.00	10,693,085.00
1882.				
One dollar	11,445,524	8,370,332.00	3,075,192.00	.....
Two dollars	10,472,000	8,093,497.00	2,378,503.00	.....
Five dollars	14,280,000	16,506,538.00	.....	2,226,538.00
Ten dollars	6,680,000	10,885,621.00	.....	4,205,621.00
Twenty dollars	5,680,000	9,294,126.00	.....	3,614,126.00
Fifty dollars	3,200,000	2,711,140.00	488,860.00	.....
One hundred dollars	4,527,900	3,006,170.00	1,521,730.00	.....
Five hundred dollars	1,750,000	1,444,000.00	306,000.00	.....
One thousand dollars	1,500,000	1,189,000.00	311,000.00	.....
Five thousand dollars	4,985,000	5,030,000.00	.....	35,000.00
Ten thousand dollars	14,990,000	12,990,000.00	2,000,000.00	.....
Total	79,520,424	79,520,424.00	10,081,285.00	10,081,285.00
1883.				
One dollar	11,980,114	9,970,610.80	2,015,503.20	.....
Two dollars	9,672,000	8,770,231.20	901,768.80	.....
Five dollars	22,860,000	19,052,455.00	3,807,545.00	.....
Ten dollars	14,240,000	14,291,880.00	.....	51,880.00
Twenty dollars	6,000,000	12,210,562.00	.....	6,210,562.00
Fifty dollars	3,900,000	4,205,875.00	.....	305,875.00
One hundred dollars	4,356,600	4,523,600.00	.....	167,000.00
Five hundred dollars	2,350,000	2,127,500.00	222,500.00	.....
One thousand dollars	4,400,000	2,407,000.00	1,993,000.00	.....
Five thousand dollars	10,000,000	10,105,000.00	.....	105,000.00
Ten thousand dollars	20,000,000	22,100,000.00	.....	2,100,000.00
Total	109,764,714	109,764,714.00	8,940,317.00	8,940,317.00
1884.				
One dollar	8,943,236	10,019,508.00	.....	1,076,272.00
Two dollars	7,908,000	8,434,508.00	.....	626,508.00
Five dollars	23,420,000	19,017,170.00	4,402,830.00	.....
Ten dollars	12,160,000	15,365,870.00	.....	3,205,870.00
Twenty dollars	9,280,000	13,672,280.00	.....	4,392,280.00
Fifty dollars	4,200,000	4,877,000.00	.....	677,000.00
One hundred dollars	5,237,000	5,898,400.00	.....	661,400.00
Five hundred dollars	4,900,000	3,084,500.00	1,815,500.00	.....
One thousand dollars	10,000,000	5,294,000.00	4,706,000.00	.....
Five thousand dollars .....	.....	185,000.00	.....	185,000.00
Ten thousand dollars .....	.....	100,000.00	.....	100,000.00
Total	85,943,236	85,943,236.00	10,924,330.00	10,924,330.00

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1885.				
One dollar	\$10,187,153	\$11,895,276.00		\$1,708,123.00
Two dollars	10,856,000	10,458,817.00	\$397,183.00	
Five dollars	19,300,000	18,855,110.00	444,890.00	
Ten dollars	9,640,000	14,627,630.00		4,987,630.00
Twenty dollars	9,760,000	12,688,120.00		2,928,120.00
Fifty dollars	4,800,000	4,549,000.00	251,000.00	
One hundred dollars	5,600,000	6,344,200.00		744,200.00
Five hundred dollars	2,350,000	2,707,000.00		357,000.00
One thousand dollars	12,000,000	2,318,000.00	9,682,000.00	
Five thousand dollars		30,000.00		30,000.00
Ten thousand dollars		20,000.00		20,000.00
Total	84,493,153	84,493,153.00	10,775,073.00	10,775,073.00
1886.				
One dollar		7,348,139.00		7,348,139.00
Two dollars		7,090,700.00		7,090,700.00
Five dollars	21,320,000	11,688,586.00	9,631,414.00	
Ten dollars	9,960,000	7,840,725.00	2,119,275.00	
Twenty dollars	7,120,000	7,168,130.00		48,130.00
Fifty dollars	2,000,000	2,168,630.00		168,630.00
One hundred dollars	4,700,000	6,237,090.00		1,537,090.00
Five hundred dollars	400,000	4,533,000.00		4,133,000.00
One thousand dollars	17,500,000	8,855,000.00	8,645,000.00	
Five thousand dollars		40,000.00		40,000.00
Ten thousand dollars		80,000.00		30,000.00
Total	63,000,000	63,000,000.00	20,395,689.00	20,395,689.00
1887.				
One dollar		8,806,546.00		8,806,546.00
Two dollars		9,195,798.00		9,195,798.00
Five dollars	26,740,000	17,304,368.00	9,435,632.00	
Ten dollars	22,640,000	8,927,190.00	13,712,810.00	
Twenty dollars	16,240,000	7,389,018.00	8,850,982.00	
Fifty dollars	2,000,000	3,382,280.00		1,382,280.00
One hundred dollars	2,800,000	4,516,300.00		1,716,300.00
Five hundred dollars		4,719,500.00		4,719,500.00
One thousand dollars	3,648,000	9,812,000.00		6,164,000.00
Five thousand dollars		15,000.00		15,000.00
Ten thousand dollars				
Total	74,068,000	74,068,000.00	31,999,424.00	31,999,424.00
1888.				
One dollar		3,617,144.00		3,617,144.00
Two dollars		4,031,636.00		4,031,636.00
Five dollars	7,300,000	21,309,978.00		14,009,978.00
Ten dollars	17,000,000	11,107,070.00	5,892,930.00	
Twenty dollars	28,800,000	7,915,437.00	20,884,563.00	
Fifty dollars	2,800,000	2,838,435.00		38,435.00
One hundred dollars	4,900,000	3,439,390.00	1,460,700.00	
Five hundred dollars	1,500,000	1,136,500.00	363,500.00	
One thousand dollars	1,352,000	8,246,500.00		6,894,500.00
Five thousand dollars		10,000.00		10,000.00
Total	63,652,000	63,652,000.00	28,601,693.00	28,601,693.00

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, FROM THE FIRST YEAR AFTER THE ISSUE CEASED.

NEW ISSUE.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
One dollar.....	1871	\$5,550,859.60			
	1872	3,032,581.45	\$2,518,278.15	45.367	45.367
	1873	1,902,011.50	1,130,569.95	37.281	20.367
	1874	1,385,728.00	516,283.50	27.144	9.301
	1875	1,098,741.50	286,966.50	20.710	5.170
	1876	984,149.05	114,592.45	10.429	2.064
	1877	924,956.25	59,192.80	6.015	1.066
	1878	886,378.85	38,577.40	4.171	.695
	1879	858,650.15	27,728.70	3.128	.499
	1880	840,917.55	17,732.60	2.065	.319
	1881	825,902.45	15,015.10	1.786	.270
	1882	813,696.85	12,205.60	1.478	.220
	1883	803,880.35	9,816.50	1.206	.177
	1884	796,425.35	7,455.00	.927	.134
	1885	790,917.85	5,507.50	.692	.099
	1886	787,042.15	3,875.70	.490	.070
1887	783,604.35	3,437.80	.437	.062	
1888	779,992.00	3,612.35	.461	.065	
Two dollars.....	1871	7,653,349.65			
	1872	4,012,652.05	3,640,697.60	47.570	47.570
	1873	2,345,815.00	1,666,837.05	41.540	21.779
	1874	1,554,050.00	791,765.00	33.752	10.345
	1875	1,087,037.00	467,013.00	30.051	6.102
	1876	900,792.20	186,244.80	17.133	2.433
	1877	809,798.00	90,994.20	10.101	1.189
	1878	751,866.40	57,931.60	7.154	.757
	1879	710,966.60	40,899.80	5.440	.534
	1880	684,899.20	26,067.40	3.666	.341
	1881	663,480.80	21,418.40	3.127	.280
	1882	646,282.40	17,198.40	2.592	.225
	1883	631,674.20	14,608.20	2.260	.191
	1884	620,966.20	10,708.00	1.695	.140
	1885	612,424.20	8,542.00	1.376	.112
	1886	606,003.20	6,421.00	1.048	.084
1887	600,388.60	5,614.60	.926	.073	
1888	595,417.00	4,971.60	.828	.065	
Five dollars.....	1871	37,057,743.00			
	1872	25,579,238.25	11,478,704.75	30.975	30.975
	1873	16,503,237.50	9,078,000.75	35.482	24.491
	1874	10,723,300.00	5,779,937.50	35.023	15.597
	1875	8,191,691.50	4,531,608.50	42.259	12.228
	1876	3,999,005.75	2,192,685.75	35.413	5.917
	1877	2,913,630.75	1,085,375.00	27.141	2.929
	1878	2,307,392.75	606,238.00	20.807	1.636
	1879	1,893,805.25	413,589.50	17.924	1.116
	1880	1,625,929.25	267,874.00	14.145	.723
	1881	1,405,249.75	220,679.50	13.573	.595
	1882	1,187,808.75	217,441.00	15.473	.587
	1883	997,028.75	190,780.00	16.062	.515
	1884	844,628.75	152,400.00	15.285	.411
	1885	729,886.25	114,742.50	13.585	.310
	1886	653,515.75	76,370.50	10.403	.206
1887	596,076.25	57,439.50	8.789	.155	
1888	542,950.00	53,126.25	8.913	.143	
Ten dollars.....	1871	49,536,106.25			
	1872	36,577,227.75	12,958,878.50	26.160	26.160
	1873	25,990,230.00	10,586,997.75	28.944	21.372
	1874	18,781,720.00	7,208,510.00	27.735	14.552
	1875	12,693,530.00	6,088,190.00	32.416	12.290
	1876	9,387,167.00	3,306,363.00	26.048	6.675
	1877	7,636,242.00	1,750,925.00	18.652	3.535
	1878	6,645,157.00	991,085.00	12.980	2.001
	1879	5,956,497.00	688,660.00	10.363	1.390
	1880	5,541,071.00	415,426.00	6.974	.839
	1881	5,189,809.00	351,262.00	6.399	.709
	1882	4,807,879.00	381,930.00	7.359	.771
1883	4,446,304.00	361,575.00	7.520	.730	
1884	4,141,664.00	304,640.00	6.852	.615	

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

NEW ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Ten dollars.....	1885	\$3,904,269.00	\$237,395.00	5.732	.479
	1886	3,750,684.00	153,585.00	3.934	.310
	1887	3,634,247.00	116,437.00	3.104	.235
	1888	3,526,891.00	107,356.00	2.954	.219
	1871	47,545,662.00			
Twenty dollars.....	1872	34,474,763.00	13,070,899.00	27.491	27.491
	1873	24,275,500.00	10,199,263.00	29.585	21.451
	1874	17,189,740.00	7,085,760.00	29.189	14.903
	1875	11,303,656.00	5,886,084.00	34.241	12.380
	1876	8,102,339.00	3,201,317.00	28.321	6.733
	1877	6,343,501.00	1,758,838.00	21.708	3.699
	1878	5,314,925.00	1,028,576.00	16.215	2.163
	1879	4,634,333.00	680,592.00	12.805	1.431
	1880	4,217,519.00	416,814.00	8.994	.877
	1881	3,851,193.00	366,326.00	8.686	.770
	1882	3,461,701.00	389,492.00	10.114	.819
	1883	3,086,641.00	375,060.00	10.835	.789
	1884	2,757,901.00	328,740.00	10.650	.691
	1885	2,498,131.00	259,770.00	9.419	.546
	1886	2,319,887.00	178,244.00	7.135	.375
	1887	2,186,153.00	133,784.00	5.765	.280
	1888	2,062,014.00	124,139.00	5.678	.261
	Fifty dollars.....	1871	6,576,587.50		
1872		4,049,515.50	2,527,072.00	38.425	38.425
1873		2,704,800.00	1,344,715.50	33.207	20.447
1874		1,888,075.00	816,725.00	30.195	12.419
1875		1,299,925.00	588,150.00	31.151	8.943
1876		989,125.00	310,800.00	23.909	4.726
1877		814,645.00	174,480.00	17.640	2.653
1878		697,245.00	117,400.00	14.411	1.785
1879		613,810.00	83,635.00	11.995	1.272
1880		557,715.00	55,895.00	9.109	.850
1881		513,715.00	44,000.00	7.890	.669
1882		465,965.00	47,750.00	9.295	.728
1883		423,765.00	42,200.00	9.056	.642
1884		382,265.00	41,500.00	9.793	.631
1885		350,215.00	32,050.00	8.384	.487
1886		319,315.00	30,900.00	8.823	.470
1887		299,315.00	20,000.00	6.263	.304
1888		282,125.00	17,190.00	5.743	.261
One hundred dollars.....	1871	11,074,435.00			
	1872	6,491,765.00	4,582,670.00	41.381	41.381
	1873	4,116,600.00	2,375,165.00	36.572	21.447
	1874	2,815,300.00	1,301,300.00	31.611	11.750
	1875	1,888,700.00	926,600.00	32.913	8.367
	1876	1,459,900.00	428,800.00	22.703	3.873
	1877	1,199,710.00	260,190.00	17.823	2.349
	1878	1,040,310.00	159,400.00	13.286	1.439
	1879	821,010.00	119,300.00	11.468	1.077
	1880	824,810.00	96,200.00	10.445	.869
	1881	754,510.00	70,300.00	8.523	.635
	1882	681,610.00	72,900.00	9.662	.658
	1883	626,210.00	55,400.00	8.128	.500
	1884	572,010.00	54,200.00	8.655	.489
	1885	527,710.00	44,300.00	7.745	.400
	1886	453,910.00	73,800.00	13.985	.666
	1887	426,310.00	27,600.00	6.081	.249
	1888	402,600.00	23,710.00	5.562	.214
Five hundred dollars.....	1871	7,727,475.00			
	1872	4,200,525.00	3,526,950.00	45.642	45.642
	1873	2,702,500.00	1,498,025.00	35.663	19.386
	1874	1,817,500.00	885,000.00	32.747	11.453
	1875	1,155,000.00	682,500.00	36.451	8.573
	1876	980,000.00	175,000.00	15.152	2.265
	1877	872,000.00	108,000.00	11.020	1.398
	1878	705,000.00	167,000.00	19.151	2.160
	1879	618,500.00	86,500.00	12.270	1.119

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

NEW ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Five hundred dollars.....	1880	\$506,000.00	\$112,500.00	18.189	1.456
	1881	474,500.00	31,500.00	6.225	.408
	1882	420,000.00	54,500.00	11.488	.705
	1883	398,000.00	22,000.00	5.238	.285
	1884	377,000.00	21,000.00	5.276	.272
	1885	359,000.00	18,000.00	4.775	.233
	1886	260,500.00	98,500.00	27.437	1.275
	1887	243,000.00	17,500.00	6.718	.226
	1888	232,000.00	11,000.00	4.527	.142
	One thousand dollars.....	1871	9,084,300.00		
1872		4,853,300.00	4,231,000.00	46.576	46.576
1873		3,217,000.00	1,636,300.00	33.715	18.012
1874		2,243,000.00	974,000.00	30.277	10.722
1875		1,369,000.00	874,000.00	38.966	9.621
1876		1,192,500.00	176,500.00	12.893	1.943
1877		1,110,500.00	82,000.00	6.876	.903
1878		898,500.00	212,000.00	19.090	2.334
1879		812,500.00	86,000.00	9.572	.947
1880		669,500.00	143,000.00	17.600	1.574
1881		626,500.00	43,000.00	6.423	.473
1882		544,500.00	82,000.00	13.088	.903
1883		511,500.00	33,000.00	6.061	.363
1884		490,500.00	21,000.00	4.106	.231
1885		468,500.00	22,000.00	4.485	.242
1886		236,500.00	232,000.00	49.520	2.554
1887		215,500.00	21,000.00	8.879	.231
1888	206,000.00	9,500.00	4.408	.104	

ISSUE OF 1869.

One dollar.....	1876	\$7,162,885.05			
	1877	3,638,539.15	\$3,524,345.90	49.203	49.203
	1878	1,964,999.65	1,673,539.50	45.995	23.364
	1879	1,230,110.25	725,889.40	36.941	10.134
	1880	917,667.95	321,442.30	25.941	4.468
	1881	737,658.75	180,009.20	19.616	2.513
	1882	625,548.35	112,110.40	15.198	1.565
	1883	550,567.75	74,980.60	11.986	1.047
	1884	503,027.75	47,540.00	8.635	.664
	1885	466,175.75	36,852.00	7.326	.514
	1886	444,572.95	21,602.80	4.634	.302
	1887	422,822.75	21,750.20	4.892	.304
1888	402,846.50	19,976.25	4.724	.270	
Two dollars.....	1876	10,403,831.20			
	1877	5,585,142.60	4,818,688.69	46.316	46.316
	1878	3,014,524.60	2,570,618.00	46.026	24.708
	1879	1,744,799.00	1,269,725.60	42.120	12.204
	1880	1,180,027.80	584,771.20	32.369	5.428
	1881	878,373.00	301,654.80	25.563	2.898
	1882	700,345.40	178,027.60	20.268	1.711
	1883	589,084.40	111,261.00	15.887	1.069
	1884	521,752.40	67,332.00	11.430	.647
	1885	471,111.40	50,641.00	9.706	.487
	1886	441,227.60	29,883.80	6.843	.287
	1887	410,576.40	30,651.20	6.947	.295
1888	385,794.00	24,782.40	6.036	.238	
Five dollars.....	1876	29,769,073.75			
	1877	22,181,353.25	7,637,720.50	25.657	25.657
	1878	16,848,338.75	5,283,014.50	23.871	17.747
	1879	12,753,334.75	4,095,004.00	24.305	18.756
	1880	10,582,914.25	2,170,420.50	17.018	7.291
	1881	8,558,595.25	2,024,319.00	19.128	6.800
	1882	6,270,991.25	2,287,604.00	26.729	7.684
	1883	4,275,348.75	1,995,042.50	31.823	6.704
	1884	2,899,728.75	1,375,620.00	32,176	4,621

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1869—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.		
				Of out- standing previous year.	Of out- standing first year.	
Five dollars.....	1885	\$2,011,641.25	\$888,087.50	30.627	2.938	
	1886	1,581,560.75	430,080.50	21.380	1.445	
	1887	1,281,743.25	299,817.50	18.957	1.007	
	1888	1,052,202.50	229,540.75	17.908	.771	
	1877	45,093,373.00	7,861,525.00	17.434	17.434	
Ten dollars.....	1878	37,231,848.00	6,707,524.00	18.016	14.875	
	1879	30,524,324.00	3,356,739.00	10.997	7.444	
	1880	27,187,585.00	2,980,585.00	10.971	6.610	
	1881	24,187,000.00	3,818,594.00	15.788	8.468	
	1882	20,368,406.00	4,371,110.00	21.460	9.693	
	1883	15,997,296.00	4,069,130.00	25.436	9.024	
	1884	11,928,166.00	3,448,300.00	28.909	7.647	
	1885	8,479,866.00	1,874,865.00	22.110	4.158	
	1886	6,605,001.00	1,421,306.00	21.519	3.152	
	1887	5,183,695.00	1,176,495.00	22.696	2.609	
	1888	4,007,200.00	41,973,350.00	6,467,502.00	15.409	15.409
	Twenty dollars.....	1877	41,973,350.00	6,119,498.00	17.235	17.235
1878		35,505,848.00	2,998,244.00	10.203	7.143	
1879		29,386,350.00	2,550,104.00	9.684	6.076	
1880		26,388,106.00	3,225,334.00	13.530	7.684	
1881		23,838,002.00	3,773,502.00	18.307	8.990	
1882		20,612,668.00	3,772,480.00	22.403	8.988	
1883		16,839,166.00	3,399,690.00	26.018	8.100	
1884		13,066,686.00	1,868,918.00	19.333	4.453	
1885		9,066,936.00	1,496,544.00	19.191	3.565	
1886		7,798,078.00	1,342,004.00	21.296	3.197	
1887		6,301,534.00	17,552,350.00	4,395,185.00	25.040	25.040
Fifty dollars.....		1877	17,552,350.00	6,068,280.00	46.121	34.572
	1878	13,157,165.00	1,848,995.00	26.083	10.534	
	1879	7,088,865.00	783,070.00	14.944	4.461	
	1880	4,466,820.00	570,870.00	12.809	3.253	
	1881	3,885,950.00	520,595.00	13.397	2.968	
	1882	3,365,355.00	575,850.00	17.111	3.280	
	1883	2,789,505.00	538,350.00	19.299	3.067	
	1884	2,251,155.00	491,175.00	21.819	2.798	
	1885	1,759,980.00	287,440.00	16.332	1.638	
	1886	1,472,540.00	226,865.00	15.406	1.293	
	1887	1,245,675.00	172,700.00	13.864	.984	
	1888	1,072,975.00	20,388,440.00	4,141,680.00	20.314	20.314
One hundred dollars.....	1877	16,246,760.00	2,817,300.00	17.341	13.813	
	1878	13,429,460.00	2,639,590.00	19.655	12.947	
	1879	10,789,870.00	1,295,450.00	12.006	6.354	
	1880	9,494,420.00	1,069,570.00	11.265	5.246	
	1881	8,424,850.00	920,800.00	10.930	4.516	
	1882	7,504,050.00	1,102,000.00	14.685	5.405	
	1883	6,402,050.00	1,243,300.00	19.420	6.098	
	1884	5,158,750.00	1,297,400.00	25.150	6.363	
	1885	3,861,350.00	656,600.00	17.004	3.220	
	1886	3,204,750.00	494,250.00	15.422	2.424	
	1887	2,710,500.00	404,500.00	14.923	1.984	
	1888	2,306,000.00	1,402,500.00	445,500.00	31.765	31.765
Five hundred dollars.....	1877	957,000.00	192,500.00	20.115	13.725	
	1878	764,500.00	124,000.00	16.220	8.841	
	1879	640,500.00	92,000.00	14.364	6.560	
	1880	548,500.00	101,500.00	18.505	7.237	
	1881	447,000.00	43,500.00	9.732	3.102	
	1882	403,500.00	39,500.00	9.789	2.816	
	1883	364,000.00	32,000.00	8.791	2.282	
	1884	332,000.00	16,500.00	4.970	1.176	
	1885	315,500.00	37,500.00	11.886	2.674	
	1886	278,000.00	15,000.00	5.396	1.070	
	1887	263,000.00	5,500.00	2.091	.892	
	1888	257,500.00				

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1869—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
One thousand dollars.....	1877	\$33,475,000.00			
	1878	29,721,000.00	\$3,754,000.00	11.214	11.214
	1879	27,951,000.00	1,770,000.00	5.955	5.288
	1880	11,672,000.00	16,279,000.00	58.241	48.630
	1881	7,610,000.00	4,062,000.00	34.801	12.134
	1882	6,824,000.00	786,000.00	10.329	2.348
	1883	5,371,000.00	1,453,000.00	21.292	4.341
	1884	3,856,000.00	1,515,000.00	28.207	4.526
	1885	2,595,000.00	1,281,000.00	32.702	3.767
	1886	1,983,000.00	612,000.00	23.584	1.828
	1887	1,462,000.00	521,000.00	26.273	1.556
	1888	1,326,000.00	136,000.00	9.302	.406

ISSUE OF 1874.

One dollar.....	1878	\$2,944,099.40			
	1879	1,388,949.20	\$1,605,150.20	54.521	54.521
	1880	713,192.00	625,757.20	46.735	21.255
	1881	443,885.00	269,307.00	37.761	9.147
	1882	315,719.00	128,166.00	28.874	4.353
	1883	248,593.40	67,125.60	21.261	2.280
	1884	211,323.40	37,270.00	14.992	1.266
	1885	185,620.90	25,702.50	12.163	.873
	1886	171,228.90	14,392.00	7.753	.489
	1887	156,126.60	13,102.30	7.652	.445
	1888	139,566.00	18,560.60	11.738	.630
Two dollars.....	1877	8,037,865.00			
	1878	4,014,983.60	4,022,881.40	50.049	50.049
	1879	1,851,025.80	2,163,957.80	53.897	26.922
	1880	935,767.00	915,258.80	49.446	11.387
	1881	522,351.00	413,416.00	44.179	5.143
	1882	329,659.00	192,692.00	36.889	2.397
	1883	235,332.00	94,327.00	28.614	1.174
	1884	187,016.00	48,316.00	20.531	.601
	1885	154,593.00	32,423.00	17.337	.403
	1886	137,696.20	16,896.80	10.930	.210
	1887	122,922.60	14,773.60	10.729	.184
	1888	107,181.00	15,741.60	12.606	.196
Fifty dollars.....	1878	16,477,900.00			
	1879	14,615,040.00	1,862,860.00	11.305	11.305
	1880	13,586,355.00	1,028,685.00	7.039	6.243
	1881	12,347,565.00	1,238,770.00	9.118	7.512
	1882	11,017,940.00	1,329,645.00	10.768	8.069
	1883	9,110,240.00	1,907,700.00	17.314	11.577
	1884	7,114,490.00	1,995,750.00	21.907	12.112
	1885	5,293,215.00	1,829,275.00	25.600	11.053
	1886	4,510,170.00	783,045.00	14.798	4.752
	1887	3,696,025.00	814,145.00	18.051	4.941
	1888	2,980,750.00	715,275.00	19.353	4.341
Five hundred dollars.....	1876	20,233,500.00			
	1877	17,483,500.00	2,850,000.00	14.086	14.086
	1878	14,084,500.00	3,398,000.00	19.435	16.794
	1879	13,032,000.00	1,053,500.00	7.480	5.207
	1880	6,706,000.00	6,326,000.00	48.542	31.265
	1881	4,556,500.00	2,149,500.00	32.053	10.623
	1882	4,077,000.00	479,500.00	10.500	2.370
	1883	3,409,500.00	667,500.00	16.372	3.239
	1884	2,608,000.00	801,500.00	23.508	3.961
	1885	1,778,500.00	829,500.00	31.806	4.100
	1886	1,164,500.00	614,000.00	34.523	3.035
	1887	633,500.00	531,000.00	45.599	2.624
	1888	500,000.00	133,500.00	21.073	.600

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1875.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
One dollar	1879	\$9,251,766.20			
	1880	5,377,945.80	\$3,873,820.40	41.871	41.871
	1881	2,807,348.20	2,570,597.60	47.799	27.785
	1882	1,395,851.60	1,411,496.60	50.279	15.257
	1883	751,712.80	614,138.50	43.997	6.638
	1884	528,070.80	253,642.00	32.447	2.742
	1885	397,342.80	130,728.00	24.756	1.413
	1886	339,157.70	58,185.10	14.644	.629
	1887	294,124.20	45,033.50	13.278	.486
	1888	255,935.00	53,189.20	12.984	.413
Two dollars	1879	12,235,861.80			
	1880	8,279,342.20	3,956,519.60	32.335	32.335
	1881	4,802,927.80	3,476,414.40	41.989	28.412
	1882	2,366,030.40	2,436,897.40	50.738	19.016
	1883	1,202,899.40	1,163,131.00	49.160	9.566
	1884	733,743.40	469,156.00	39.002	3.334
	1885	486,987.40	246,756.00	33.630	2.017
	1886	379,944.20	107,043.20	21.681	.875
	1887	290,004.60	89,939.60	23.672	.735
	1888	238,550.00	51,454.60	17.743	.422
Five dollars	1879	31,839,517.00			
	1880	27,194,810.00	4,644,707.00	14.588	14.588
	1881	22,434,069.00	4,760,741.00	17.506	14.952
	1882	16,198,976.00	6,235,093.00	27.793	19.583
	1883	10,276,353.50	5,922,622.50	36.562	18.595
	1884	6,181,848.50	4,094,505.00	39.844	12.866
	1885	3,691,218.50	2,490,630.00	40.289	7.822
	1886	2,558,343.50	1,132,875.00	30.691	3.558
	1887	1,863,876.00	694,467.50	27.145	2.181
	1888	1,409,355.00	454,521.00	24.386	1.428
Ten dollars	1879	19,051,816.00			
	1880	17,434,050.00	1,617,766.00	8.491	8.491
	1881	15,717,291.00	1,716,759.00	9.847	9.011
	1882	13,137,964.00	2,579,327.00	16.411	13.538
	1883	9,958,559.00	3,179,405.00	24.200	16.688
	1884	7,028,799.00	2,929,760.00	29.420	15.378
	1885	4,637,419.00	2,391,380.00	34.023	12.552
	1886	3,361,158.00	1,276,261.00	27.521	6.698
	1887	2,431,072.00	930,086.00	27.672	4.882
	1888	1,744,830.00	686,242.00	28.228	3.692
Twenty dollars	1879	20,122,240.00			
	1880	18,694,202.00	1,428,038.00	7.097	7.097
	1881	17,248,292.00	1,445,910.00	7.735	7.186
	1882	15,091,064.00	2,157,228.00	12.507	10.721
	1883	12,323,854.00	2,767,210.00	18.337	13.752
	1884	9,405,574.00	2,918,280.00	23.680	14.503
	1885	6,788,874.00	2,616,700.00	27.821	13.094
	1886	5,355,170.00	1,433,704.00	21.118	7.125
	1887	4,172,808.00	1,182,362.00	22.079	5.876
	1888	3,145,280.00	1,027,528.00	24.624	5.106
Fifty dollars	1878	1,923,100.00			
	1879	1,824,550.00	98,550.00	5.125	5.125
	1880	1,705,750.00	118,800.00	6.511	6.178
	1881	1,571,705.00	134,045.00	7.858	6.970
	1882	1,402,820.00	168,885.00	10.745	8.782
	1883	1,155,220.00	247,600.00	17.650	12.875
	1884	883,420.00	271,800.00	23.528	14.133
	1885	622,570.00	260,850.00	29.527	13.564
	1886	515,020.00	107,550.00	17.275	5.593
	1887	401,775.00	113,245.00	21.988	5.889
1888	301,000.00	100,775.00	25.082	5.240	

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1875—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
One hundred dollars.....	1878	\$14,561,200.00			
	1879	13,166,000.00	\$1,395,200.00	9.582	9.582
	1880	12,490,820.00	675,180.00	5.128	4.637
	1881	11,486,730.00	1,004,090.00	8.039	6.896
	1882	10,445,050.00	1,041,680.00	9.069	7.154
	1883	8,974,450.00	1,470,600.00	14.079	10.099
	1884	7,199,250.00	1,775,200.00	19.781	12.191
	1885	5,411,650.00	1,787,600.00	24.830	12.276
	1886	4,333,150.00	1,078,500.00	19.929	7.407
	1887	3,598,860.00	734,290.00	16.946	5.043
1888	2,954,600.00	644,260.00	17.902	4.424	
Five hundred dollars.....	1879	18,278,500.00			
	1880	9,299,500.00	8,979,000.00	49.123	49.123
	1881	6,463,500.00	2,836,000.00	30.496	15.515
	1882	5,878,500.00	585,000.00	9.051	3.200
	1883	5,098,500.00	780,000.00	13.269	4.267
	1884	4,620,500.00	1,078,000.00	21.143	5.898
	1885	3,050,000.00	970,500.00	24.139	5.310
	1886	2,305,000.00	745,000.00	24.426	4.076
	1887	1,608,000.00	697,000.00	30.239	3.813
	1888	1,429,000.00	179,000.00	11.132	.979

ISSUE OF 1878.

One dollar.....	1880	\$9,765,669.70			
	1881	6,026,614.20	\$3,739,055.50	38.288	38.288
	1882	2,696,173.80	3,380,440.40	55.262	34.104
	1883	1,176,203.70	1,519,970.10	56.375	15.564
	1884	620,532.70	555,621.00	47.239	5.690
	1885	374,766.20	245,816.50	39.611	2.517
	1886	281,825.70	92,940.50	24.800	.952
	1887	216,925.70	64,900.00	23.028	.665
	1888	182,104.00	34,821.70	16.052	.357
Two dollars.....	1880	8,832,776.80			
	1881	6,403,528.80	2,429,248.00	27.503	27.503
	1882	3,005,387.20	3,398,141.60	53.067	38.472
	1883	1,202,723.20	1,802,664.00	59.981	20.409
	1884	572,321.20	630,402.00	52.415	7.137
	1885	311,446.20	260,875.00	45.582	2.953
	1886	218,854.20	92,592.00	29.730	1.048
	1887	161,746.00	57,108.20	26.094	.647
	1888	132,476.60	29,270.00	18.096	.331
Five dollars.....	1881	25,323,781.00			
	1882	18,942,519.00	6,381,262.00	25.199	25.199
	1883	11,950,786.50	6,991,732.50	36.910	27.609
	1884	6,946,086.50	5,004,700.00	41.878	19.763
	1885	3,929,959.00	3,016,127.50	43.422	11.910
	1886	2,598,775.00	1,331,184.00	33.873	5.257
	1887	1,818,871.00	779,904.00	30.010	3.080
	1888	1,344,040.00	474,831.00	26.106	1.875
Ten dollars.....	1880	24,774,045.00			
	1881	22,996,325.00	1,777,720.00	7.176	7.176
	1882	19,659,370.00	3,336,955.00	14.511	13.470
	1883	15,026,325.00	4,573,045.00	23.261	18.459
	1884	10,656,495.00	4,429,830.00	29.363	17.881
	1885	6,993,975.00	3,662,520.00	34.369	14.784
	1886	5,021,883.00	1,972,092.00	28.197	7.960
	1887	3,581,798.00	1,440,085.00	28.676	5.813
	1888	2,559,610.00	1,022,188.00	28.538	4.126

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1878—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Twenty dollars.....	1882	\$28,212,038.00			
	1883	23,365,368.00	\$4,846,670.00	17.179	17.179
	1884	17,868,808.00	5,496,560.00	23.524	19.483
	1885	12,776,798.00	5,092,010.00	28.497	18.049
	1886	9,992,328.00	2,784,470.00	21.793	9.870
	1887	7,610,192.00	2,382,136.00	23.840	8.444
	1888	5,554,920.00	2,055,272.00	27.007	7.285
Fifty dollars.....	1883	7,924,215.00			
	1884	6,314,215.00	1,610,000.00	20.317	20.317
	1885	4,772,765.00	1,541,450.00	24.412	19.452
	1886	4,030,720.00	742,045.00	15.547	9.364
	1887	3,165,230.00	665,400.00	21.472	10.922
	1888	2,422,400.00	742,830.00	23.468	9.374
	One hundred dollars.....	1883	15,948,280.00		
1884		13,289,980.00	2,658,300.00	16.668	16.668
1885		10,378,380.00	2,911,000.00	21.908	18.257
1886		7,664,990.00	2,713,390.00	28.145	17.014
1887		6,293,730.00	1,371,260.00	17.890	8.598
1888		5,018,500.00	1,274,830.00	20.256	7.994
Five hundred dollars.....		1884	9,576,500.00		
	1885	8,707,500.00	869,000.00	9.074	9.074
	1886	5,925,000.00	2,782,500.00	31.955	23.056
	1887	3,320,000.00	2,605,000.00	43.966	27.202
	1888	2,663,500.00	656,500.00	19.774	6.855
	One thousand dollars.....	1884	14,688,000.00		
1885		13,691,000.00	997,000.00	6.788	6.788
1886		9,056,000.00	4,635,000.00	33.854	31.556
1887		4,379,000.00	4,077,000.00	51.645	31.842
1888		3,692,000.00	687,000.00	15.689	4.077
Five thousand dollars.....		1883	315,000.00		
	1884	130,000.00	185,000.00	58.730	58.730
	1885	100,000.00	30,000.00	23.077	9.524
	1886	60,000.00	40,000.00	40.000	12.698
	1887	45,000.00	15,000.00	25.000	4.762
	1888	35,000.00	10,000.00	22.222	3.175
	Ten thousand dollars.....	1883	160,000.00		
1884		60,000.00	100,000.00	62.500	62.500
1885		40,000.00	20,000.00	33.333	12.500
1886		10,000.00	30,000.00	75.000	18.750
1887		10,000.00			
1888		10,000.00			

No. 21.—UNITED STATES CURRENCY OF EACH ISSUE OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862 TO 1888.

Fiscal year.	Old demand notes.	United States notes.	One and two year notes.	Compound-interest notes.	Fractional currency.	Total.
1862.....	\$51,105,235.00	\$96,620,000.00				\$147,725,235.00
1863.....	3,384,000.00	387,646,589.00			\$20,192,456.00	411,223,045.00
1864.....	789,037.50	447,300,203.10	\$172,620,550.00	\$6,060,000.00	22,324,283.10	649,094,073.70
1865.....	472,603.50	431,066,427.99	50,625,170.00	191,721,470.00	25,033,128.76	698,918,800.25
1866.....	272,162.75	400,780,305.85	8,439,540.50	172,369,941.00	27,003,875.36	608,870,825.46
1867.....	203,432.50	371,783,597.00	1,325,889.50	134,774,981.00	28,474,623.02	536,567,523.02
1868.....	143,912.00	356,000,000.00	716,212.00	54,608,230.00	32,727,908.47	444,196,262.47
1869.....	123,739.25	356,000,000.00	347,772.00	3,063,410.00	32,114,637.36	391,649,558.61
1870.....	106,256.00	356,000,000.00	253,952.00	2,191,670.00	39,878,684.48	398,430,562.48
1871.....	96,505.50	356,000,000.00	205,992.00	814,280.00	40,582,874.56	397,699,652.06
1872.....	88,296.25	357,500,000.00	178,222.00	623,010.00	40,855,835.27	399,245,363.52
1873.....	79,967.50	356,000,000.00	148,155.00	499,780.00	44,799,365.44	401,527,267.94
1874.....	76,732.50	381,999,073.00	130,805.00	429,080.00	45,912,003.34	428,547,693.84
1875.....	70,107.50	375,771,580.00	114,175.00	371,470.00	42,129,424.19	418,456,756.69
1876.....	66,917.50	369,772,284.00	105,405.00	331,260.00	34,446,595.39	404,722,461.89
1877.....	63,962.50	359,764,332.00	96,285.00	300,260.00	20,403,137.34	380,627,976.84
1878.....	62,297.50	346,681,016.00	90,475.00	274,780.00	16,547,768.77	363,656,337.27
1879.....	61,470.00	346,681,016.00	86,845.00	260,650.00	15,842,610.11	362,932,591.11
1880.....	60,975.00	346,681,016.00	82,815.00	243,310.00	15,590,892.70	362,659,008.70
1881.....	60,535.00	346,681,016.00	80,715.00	235,280.00	15,481,891.65	362,539,437.65
1882.....	59,695.00	346,681,016.00	77,125.00	223,560.00	15,423,186.10	362,464,582.10
1883.....	58,985.00	346,681,016.00	71,915.00	214,770.00	15,376,628.14	362,403,815.14
1884.....	58,440.00	346,681,016.00	71,335.00	211,790.00	15,355,999.64	362,378,580.64
1885.....	57,950.00	346,681,016.00	68,585.00	204,970.00	15,340,114.21	362,352,635.21
1886.....	57,445.00	346,681,016.00	66,755.00	189,660.00	15,330,025.85	362,334,901.85
1887.....	57,130.00	346,681,016.00	65,645.00	193,310.00	15,322,902.70	362,320,003.70
1888.....	56,807.50	346,681,016.00	63,845.00	189,860.00	15,298,582.15	362,290,110.65

NOTE.—The difference between this and other statements of the Treasurer's reports and the public-debt statements in the amounts of one and two year notes and compound-interest notes outstanding is due to the fact that the Treasurer's statements are compiled from the reports of destructions, while the debt statements are made up from the reports of redemptions, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the differences on June 30, 1888:

	One and two year notes.	Compound-interest notes.
On hand undestroyed at beginning of the fiscal year	\$50	\$330
Redemptions during the fiscal year	1,770	3,350
Total	1,820	3,680
Destroyed during the fiscal year:		
Account of redemptions during the fiscal year 1887.....	50	330
Account of redemptions during the fiscal year 1888.....	1,750	3,120
On hand undestroyed July 1, 1888.....	20	230
Total	1,820	3,680

No. 22.—SILVER CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1888.
	During fiscal year.	To June 30, 1888.	During fiscal year.	To June 30, 1888.	
<i>Series of 1878.</i>					
Ten dollars.....		\$2, 274, 000	\$52, 326. 00	\$2, 193, 670	\$80, 330
Twenty dollars.....		2, 746, 000	111, 744. 00	2, 528, 520	217, 480
Fifty dollars.....		3, 250, 000	109, 075. 00	2, 964, 050	285, 950
One hundred dollars.....		3, 540, 000	98, 830. 00	3, 272, 600	287, 400
Five hundred dollars.....		4, 650, 000	24, 500. 00	4, 582, 500	67, 500
One thousand dollars.....		14, 490, 000	35, 000. 00	14, 389, 000	101, 000
Total.....		30, 950, 000	431, 475. 00	29, 930, 340	1, 019, 680
<i>Series of 1880.</i>					
Ten dollars.....		86, 000, 000	9, 639, 359. 00	45, 472, 920	40, 527, 080
Twenty dollars.....		80, 760, 000	6, 757, 112. 00	37, 217, 320	43, 542, 680
Fifty dollars.....		8, 800, 000	695, 425. 00	4, 694, 350	4, 105, 650
One hundred dollars.....		10, 600, 000	561, 300. 00	7, 814, 100	2, 785, 900
Five hundred dollars.....		9, 000, 000	164, 000. 00	8, 587, 000	413, 000
One thousand dollars.....		9, 000, 000	164, 000. 00	8, 779, 000	221, 000
Total.....		204, 160, 000	17, 981, 196. 00	112, 564, 690	91, 595, 310
<i>Series of 1886.</i>					
One dollar.....	\$14, 172, 000	28, 328, 000	1, 419, 892. 10	1, 596, 396	26, 731, 604
Two dollars.....	10, 424, 000	19, 400, 000	732, 768. 40	802, 762	18, 597, 238
Five dollars.....	44, 700, 000	52, 460, 000	818, 381. 50	850, 140	51, 609, 860
Ten dollars.....	36, 520, 000	40, 520, 000	563, 675. 00	661, 900	39, 858, 100
Twenty dollars.....	80, 000	80, 000			80, 000
Total.....	105, 896, 000	140, 788, 000	3, 534, 707. 00	3, 911, 198	136, 676, 802
Aggregate.....	105, 896, 000	375, 898, 000	21, 947, 378. 00	146, 406, 228	229, 491, 772

No. 23.—GOLD CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1888.
	During fiscal year.	To June 30, 1888.	During fiscal year.	To June 30, 1888.	
<i>Act March 3, 1863.</i>					
Twenty dollars.....		\$960, 000. 00	\$20	\$959, 620. 00	\$380
One hundred dollars.....		20, 234, 300. 00	6, 100	20, 185, 100. 00	49, 200
Five hundred dollars.....		32, 844, 000. 00	6, 000	32, 789, 000. 00	55, 000
One thousand dollars.....		121, 881, 000. 00	10, 000	121, 687, 000. 00	194, 000
Five thousand dollars.....		457, 885, 000. 00	10, 000	457, 510, 000. 00	375, 000
Ten thousand dollars.....		314, 330, 000. 00	10, 000	312, 670, 000. 00	1, 660, 000
Account Geneva award.....		33, 000, 580. 46		33, 000, 580. 46	
Total.....		981, 134, 880. 46	42, 120	978, 801, 300. 46	2, 333, 580
<i>Act July 12, 1882.</i>					
Twenty dollars.....	\$4, 160, 000	20, 080, 000. 00	2, 070, 042	7, 118, 380. 00	12, 961, 620
Fifty dollars.....	4, 500, 000	17, 800, 000. 00	2, 480, 205	7, 554, 850. 00	10, 245, 150
One hundred dollars.....	7, 800, 000	20, 000, 000. 00	2, 082, 300	6, 380, 200. 00	13, 619, 800
Five hundred dollars.....	4, 700, 000	22, 000, 000. 00	4, 414, 000	9, 744, 000. 00	12, 256, 000
One thousand dollars.....	14, 000, 000	40, 000, 000. 00	5, 865, 000	14, 693, 000. 00	25, 307, 000
Five thousand dollars.....	20, 000, 000	42, 500, 000. 00	9, 320, 000	19, 010, 000. 00	23, 490, 000
Ten thousand dollars.....	80, 900, 000	115, 000, 000. 00	38, 350, 000	73, 190, 000. 00	41, 810, 000
Total.....	85, 160, 000	277, 380, 000. 00	64, 581, 547	137, 690, 430. 00	139, 689, 570
Aggregate.....	85, 160, 000	1, 253, 514, 880. 46	64, 623, 687	1, 116, 491, 780. 46	142, 023, 150

No. 24.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, BY DENOMINATIONS, AT THE CLOSE OF THE FISCAL YEAR 1888.

Denomination.	Old demand notes.			United States notes.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar				\$183,688,160	\$178,507,927.50	\$5,180,232.50
Two dollars				181,491,048	176,514,112.00	4,976,936.00
Five dollars	\$21,800,000	\$21,777,257.50	\$22,742.50	375,261,760	294,206,887.50	81,054,872.50
Ten dollars	20,030,000	20,009,155.00	20,845.00	354,371,240	268,106,839.00	86,264,401.00
Twenty dollars	18,200,000	18,186,780.00	13,220.00	314,362,400	229,548,476.00	84,813,924.00
Fifty dollars				115,615,200	93,744,650.00	21,870,550.00
One hundred dollars				139,104,000	107,999,900.00	31,104,100.00
Five hundred dollars				176,526,000	168,458,000.00	8,068,000.00
One thousand dollars				294,128,000	269,825,000.00	24,303,000.00
Five thousand dollars				20,000,000	19,965,000.00	35,000.00
Ten thousand dollars				40,000,000	39,990,000.00	10,000.00
Unknown, destroyed in Chicago fire.....					1,000,000.00	-----
Deduct unknown destroyed						347,681,016.00
Total	60,030,000	59,973,192.50	56,807.50	2,194,547,808	1,847,866,792.00	346,681,016.00

Denomination.	Silver certificates.			Gold certificates.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar	\$28,328,000	\$1,596,396	\$26,731,604			
Two dollars	19,400,000	802,762	18,597,238			
Five dollars	52,460,000	850,140	51,609,860			
Ten dollars	128,794,000	48,328,490	80,465,510			
Twenty dollars	83,586,000	39,745,840	43,840,160	\$21,040,000.00	\$8,078,000.00	\$12,962,000
Fifty dollars	12,050,000	7,658,400	4,391,600	17,600,000.00	7,554,850.00	10,245,150
One hundred dollars	14,140,000	11,086,700	3,053,300	40,234,300.00	26,565,300.00	13,669,000
Five hundred dollars	13,650,000	13,169,500	480,500	54,844,000.00	42,533,000.00	12,311,000
One thousand dollars	23,490,000	23,168,000	322,000	161,881,000.00	136,380,000.00	25,501,000
Five thousand dollars				500,385,000.00	476,520,000.00	23,865,000
Ten thousand dollars				429,330,000.00	385,860,000.00	43,470,000
Account Geneva award				33,000,580.46	33,000,580.46	-----
Total	375,898,000	146,406,228	229,491,772	1,258,514,880.46	1,116,491,736.46	142,022,150

Denomination.	One-year notes of 1863.			Two-year notes of 1863.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ten dollars	\$6,200,000	\$6,193,085	\$6,915			
Twenty dollars	16,440,000	16,425,280	14,720			
Fifty dollars	8,240,000	8,233,350	6,650	\$12,705,600	\$12,697,450	\$8,150
One hundred dollars	13,640,000	13,633,100	6,900	24,164,400	24,153,800	10,600
Five hundred dollars				40,302,000	40,300,500	1,500
One thousand dollars				89,308,000	89,289,000	19,000
Unknown destroyed		90			10,500	
Deduct unknown destroyed			35,185			39,250
Total	44,520,000	44,484,905	35,095	166,480,000	166,451,250	28,750

No. 24.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, ETC.—
Continued.

Denomination.	Compound-interest notes.			Aggregate.		
	Issued.	Redeemed.	Out-standing.	Issued.	Redeemed.	Outstanding.
One dollar				\$212, 016, 160.00	\$180, 104, 323.50	\$31, 911, 836.50
Two dollars				200, 891, 048.00	177, 316, 874.00	23, 574, 174.00
Five dollars				449, 521, 760.00	316, 834, 285.00	132, 687, 475.00
Ten dollars	\$23, 285, 200	\$23, 260, 300	\$24, 900	532, 680, 440.00	365, 897, 869.00	166, 782, 571.00
Twenty dollars	30, 125, 840	30, 086, 230	39, 610	483, 754, 240.00	342, 070, 606.00	141, 683, 634.00
Fifty dollars	60, 824, 000	60, 753, 750	70, 250	227, 234, 800.00	190, 642, 450.00	36, 592, 350.00
One hundred dollars	45, 094, 400	45, 058, 800	85, 600	276, 377, 100.00	228, 497, 600.00	47, 879, 500.00
Five hundred dollars	67, 848, 000	67, 833, 500	12, 500	353, 168, 000.00	332, 294, 500.00	20, 873, 500.00
One thousand dollars	39, 420, 000	39, 413, 000	7, 000	608, 227, 000.00	558, 075, 000.00	50, 152, 000.00
Five thousand dollars				520, 385, 000.00	496, 485, 000.00	23, 900, 000.00
Ten thousand dollars				439, 330, 000.00	425, 850, 000.00	43, 480, 000.00
Account Geneva award						
Unknown, destroy- ed in Chicago fire				33, 000, 580.46	33, 000, 580.46	
Unknown destroyed					1, 000, 000.00	
					10, 580.00	
						719, 517, 040.50
Deduct unknown destroyed						1, 010, 590.00
Total	266, 595, 440	266, 405, 580	189, 860	4, 366, 586, 128.46	3, 643, 079, 677.96	718, 506, 450.50

No. 25.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, GOLD CERTIFICATES, ACT OF JULY 12, 1882, AND SILVER CERTIFICATES, AT THE CLOSE OF EACH FISCAL YEAR FROM 1878 TO 1888, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS OF UNITED STATES NOTES DESTROYED.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.	
	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.
1878.								
1s	\$20, 929, 874.30	6.02					\$20, 929, 874.30	5.98
2s	20, 910, 948.20	6.01					20, 910, 948.20	5.99
5s	54, 669, 556.50	15.73					54, 669, 556.50	15.64
10s	65, 551, 644.00	18.85			\$123, 220.00	6.66	65, 674, 864.00	18.79
20s	62, 720, 643.00	18.04			10, 240.00	.55	62, 730, 883.00	17.95
50s	27, 182, 680.00	7.82			13, 250.00	.72	27, 195, 930.00	7.78
100s	31, 624, 670.00	9.10			179, 700.00	9.71	31, 804, 370.00	9.10
500s	30, 878, 500.00	8.88			268, 000.00	14.48	31, 146, 500.00	8.91
1,000s	33, 212, 500.00	9.55			1, 256, 000.00	67.88	34, 468, 500.00	9.86
5,000s								
10,000s								
Total	347, 681, 016.00	100.00			1, 850, 410.00	100.00	349, 531, 426.00	100.00
1879.								
1s	18, 209, 980.80	5.24					18, 209, 980.80	5.20
2s	18, 092, 653.20	5.20					18, 092, 653.20	5.17
5s	54, 107, 113.00	15.56					54, 107, 113.00	15.45
10s	64, 638, 562.00	18.59			163, 830.00	6.45	64, 802, 392.00	18.50
20s	60, 470, 887.00	17.39			95, 420.00	3.76	60, 566, 307.00	17.29
50s	25, 523, 340.00	7.34			145, 000.00	5.71	25, 668, 340.00	7.33
100s	32, 038, 480.00	9.22			475, 700.00	18.73	32, 514, 180.00	9.28
500s	32, 569, 500.00	9.37			500, 000.00	19.68	33, 069, 500.00	9.44
1,000s	35, 070, 500.00	10.09			1, 160, 000.00	45.67	36, 230, 500.00	10.35
5,000s	4, 000, 000.00	1.15					4, 000, 000.00	1.14
10,000s	2, 960, 000.00	.85					2, 960, 000.00	.85
Total	347, 681, 016.00	100.00			2, 539, 950.00	100.00	350, 220, 966.00	100.00

No. 25.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, ETC.—Continued.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.	
	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.
1880.								
1s	\$20,332,332.00	5.86					\$20,332,332.00	5.65
2s	20,352,813.00	5.85					20,352,813.00	5.65
5s	65,432,548.00	18.82					65,432,548.00	18.17
10s	74,916,751.00	21.55			\$2,147,340.00	17.35	77,064,091.00	21.40
20s	72,143,207.00	20.75			1,974,880.00	15.96	74,118,087.00	20.59
50s	24,808,905.00	7.12			1,328,950.00	10.74	26,137,855.00	7.26
100s	32,797,870.00	9.43			1,904,600.00	15.39	34,702,470.00	9.64
500s	10,224,000.00	5.53			1,229,500.00	9.94	20,453,500.00	5.68
1,000s	16,532,500.00	4.76			3,789,000.00	30.62	20,321,500.00	5.64
5,000s	680,000.00	.20					680,000.00	.19
10,000s	460,000.00	.13					460,000.00	.13
Total	347,681,016.00	100.00			12,374,270.00	100.00	360,055,286.00	100.00
1881.								
1s	22,645,761.60	6.51					22,645,761.60	5.68
2s	22,244,122.40	6.40					22,244,122.40	5.58
5s	69,569,078.00	20.00					69,569,078.00	17.44
10s	76,990,387.00	22.14			20,367,030.00	39.81	97,357,417.00	24.41
20s	72,271,597.00	20.79			18,162,100.00	35.50	90,433,697.00	22.67
50s	23,702,910.00	6.82			3,481,600.00	6.80	27,184,510.00	6.82
100s	32,947,660.00	9.48			4,029,300.00	7.87	36,976,960.00	9.27
500s	14,570,000.00	4.19			1,646,500.00	3.22	16,216,500.00	4.07
1,000s	12,024,500.00	3.46			3,480,000.00	6.80	15,504,500.00	3.89
5,000s	455,000.00	.13					455,000.00	.11
10,000s	260,000.00	.08					260,000.00	.06
Total	347,681,016.00	100.00			51,166,530.00	100.00	398,847,546.00	100.00
1882.								
1s	25,720,953.60	7.40					25,720,953.60	6.22
2s	24,622,625.40	7.08					24,622,625.40	5.95
5s	67,342,540.00	19.37					67,342,540.00	16.27
10s	72,784,766.00	20.93			20,245,720.00	44.25	102,030,486.00	24.66
20s	68,657,471.00	19.75			24,960,240.00	37.76	93,617,711.00	22.63
50s	24,191,770.00	6.96			3,283,550.00	4.97	27,475,320.00	6.64
100s	34,469,390.00	9.91			4,020,700.00	6.08	38,490,090.00	9.30
500s	14,876,000.00	4.28			1,734,500.00	2.63	16,610,500.00	4.01
1,000s	12,335,500.00	3.55			2,852,000.00	4.31	15,187,500.00	3.67
5,000s	420,000.00	.12					420,000.00	.10
10,000s	2,260,000.00	.65					2,260,000.00	.55
Total	347,681,016.00	100.00			66,096,710.00	100.00	413,777,726.00	100.00
1883.								
1s	27,736,456.80	7.98					27,736,456.80	5.98
2s	25,524,394.20	7.34					25,524,394.20	4.96
5s	71,150,085.00	20.46					71,150,085.00	13.81
10s	72,732,886.00	20.92			36,887,892.00	41.63	109,620,778.00	21.28
20s	62,346,909.00	17.93	\$9,162,900.00	11.62	35,152,784.00	39.67	106,662,592.00	20.70
50s	23,985,895.00	6.90	9,050,800.00	11.47	3,996,935.00	4.51	37,033,630.00	7.19
100s	34,302,390.00	9.87	8,764,400.00	11.11	5,247,220.00	5.92	48,314,010.00	9.38
500s	15,098,500.00	4.34	8,042,000.00	10.20	2,526,000.00	2.85	25,666,500.00	4.98
1,000s	14,328,500.00	4.12	12,650,000.00	16.04	4,806,000.00	5.42	31,784,500.00	6.17
5,000s	315,000.00	.09	6,965,000.00	8.83			7,280,000.00	1.41
10,000s	160,000.00	.05	24,240,000.00	30.73			24,400,000.00	4.74
Total	347,681,016.00	100.00	78,875,100.00	100.00	88,616,831.00	100.00	515,172,947.00	100.00
1884.								
1s	26,660,184.80	7.67					26,660,184.80	4.72
2s	24,897,886.20	7.16					24,897,886.20	4.41
5s	75,552,915.00	21.73					75,552,915.00	13.39
10s	69,527,016.00	20.00			47,490,712.00	39.28	117,017,728.00	20.74
20s	58,054,629.00	16.70	13,354,760.00	13.94	47,864,524.00	39.59	119,273,913.00	21.13
50s	23,208,995.00	6.68	9,119,000.00	9.52	6,293,635.00	5.21	35,621,530.00	6.84
100s	33,640,990.00	9.68	9,103,700.00	9.51	8,139,320.00	6.73	50,884,010.00	9.02
500s	16,914,000.00	4.86	8,701,500.00	9.09	4,377,500.00	3.62	29,993,000.00	5.32
1,000s	19,034,500.00	5.48	14,559,000.00	15.20	6,726,000.00	5.57	40,319,500.00	7.14
5,000s	130,000.00	.03	10,560,000.00	11.02			10,690,000.00	1.89
10,000s	60,000.00	.01	30,380,000.00	31.72			30,440,000.00	5.40
Total	347,681,016.00	100.00	95,777,960.00	100.00	120,891,891.00	100.00	564,350,867.00	100.00

No. 25.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, ETC.—Continued.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.		
	Amount.	Pr. ct.	Amount.	Pr. ct.	Amount.	Pr. ct.	Amount.	Pr. ct.	
1885.									
1s.....	\$24,952,061.80	7.18					\$24,952,061.80	3.99	
2s.....	25,295,069.20	7.28					25,295,069.20	4.04	
5s.....	75,997,805.00	21.87					75,997,805.00	12.15	
10s.....	64,539,336.00	18.56				\$51,747,127.00	36.99	116,286,513.00	18.60
20s.....	55,126,509.00	15.86	\$12,343,760.00	8.96	52,010,964.00	37.18	119,481,233.00	19.11	
50s.....	23,469,895.00	6.75	10,443,800.00	7.58	7,654,085.00	5.47	41,557,730.00	6.65	
100s.....	32,890,790.00	9.47	9,527,800.00	6.92	9,878,520.00	7.06	52,308,110.00	8.36	
500s.....	16,557,000.00	4.77	14,120,500.00	10.25	8,910,000.00	6.37	39,587,500.00	6.33	
1,000s.....	28,716,500.00	8.26	22,120,000.00	16.06	9,701,000.00	6.93	60,537,500.00	9.68	
5,000s.....	100,000.00		14,085,000.00	10.22			14,185,000.00	2.27	
10,000s.....	40,000.00		53,120,000.00	40.01			53,160,000.00	8.82	
Total.....	347,681,016.00	100.00	137,760,860.00	100.00	139,901,646.00	100.00	625,343,522.00	100.00	
1886.									
1s.....	17,603,922.40	5.06					17,603,922.40	2.97	
2s.....	18,204,369.60	5.24					18,204,369.60	3.07	
5s.....	85,629,219.00	24.63					85,629,219.00	14.45	
10s.....	68,658,661.00	19.18			50,269,387.00	43.34	116,928,048.00	19.74	
20s.....	55,078,379.00	15.84	11,976,470.00	9.30	44,957,628.00	38.76	112,012,477.00	18.91	
50s.....	23,291,265.00	6.70	9,717,955.00	7.55	7,394,840.00	6.37	40,394,060.00	6.82	
100s.....	31,559,700.00	9.02	8,943,900.00	6.95	9,610,820.00	8.29	49,914,420.00	8.43	
500s.....	12,424,000.00	3.58	13,370,500.00	10.38	1,835,000.00	1.58	27,629,500.00	4.66	
1,000s.....	37,361,500.00	10.75	18,278,000.00	14.20	1,920,000.00	1.66	57,559,500.00	9.72	
5,000s.....	60,000.00		13,430,000.00	10.43			13,490,000.00	2.28	
10,000s.....	10,000.00		53,080,000.00	41.19			53,040,000.00	8.95	
Total.....	347,681,016.00	100.00	128,746,825.00	100.00	115,977,675.00	100.00	592,405,516.00	100.00	
1887.									
1s.....	8,797,376.50	2.53			13,979,496.10	9.60	22,776,872.60	3.72	
2s.....	9,008,572.00	2.59			8,905,996.40	6.12	17,914,568.40	2.93	
5s.....	95,064,850.50	27.34			7,728,241.50	5.31	102,793,092.00	16.79	
10s.....	80,371,471.00	23.12			54,200,870.00	37.24	134,572,341.00	21.98	
20s.....	63,929,361.00	18.39	10,871,662.00	9.13	50,629,016.00	34.79	125,430,039.00	20.48	
50s.....	21,908,985.00	6.30	8,225,355.00	6.91	5,196,100.00	3.57	35,330,440.00	5.77	
100s.....	29,643,400.00	8.53	7,902,100.00	6.63	3,713,430.00	2.55	41,254,930.00	6.74	
500s.....	7,704,500.00	2.22	11,970,000.00	10.05	669,000.00	.46	20,343,500.00	3.32	
1,000s.....	31,197,500.00	8.98	17,172,000.00	14.42	521,000.00	.36	48,890,500.00	7.98	
5,000s.....	45,000.00		12,810,000.00	10.75			12,855,000.00	2.10	
10,000s.....	10,000.00		50,160,000.00	42.11			50,170,000.00	8.19	
Total.....	347,681,016.00	100.00	119,111,117.00	100.00	145,543,150.00	100.00	612,331,283.00	100.00	
1888.									
1s.....	5,180,232.50	1.49			26,731,604.00	11.65	31,911,836.50	4.45	
2s.....	4,976,936.00	1.43			18,597,238.00	8.10	23,574,174.00	3.29	
5s.....	81,054,872.50	23.32			51,609,860.00	22.49	132,664,732.50	18.51	
10s.....	86,264,401.00	24.81			80,465,510.00	35.06	166,729,911.00	23.26	
20s.....	84,813,924.00	24.40	12,961,620.00	9.28	43,840,160.00	19.10	141,615,704.00	19.76	
50s.....	21,870,550.00	6.29	10,245,150.00	7.33	4,391,600.00	1.92	36,507,300.00	5.09	
100s.....	31,104,100.00	8.95	13,619,800.00	9.75	3,053,300.00	1.33	47,777,200.00	6.66	
500s.....	8,068,000.00	2.32	12,256,000.00	8.77	480,500.00	.21	20,804,500.00	2.90	
1,000s.....	24,303,000.00	6.99	25,307,000.00	18.12	322,000.00	.14	49,932,000.00	6.97	
5,000s.....	35,000.00		23,490,000.00	16.82			23,525,000.00	3.28	
10,000s.....	10,000.00		41,810,000.00	29.93			41,820,000.00	5.83	
Total.....	347,681,016.00	100.00	139,689,570.00	100.00	229,491,772.00	100.00	716,862,358.00	100.00	

No. 26.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING

Issue.	Total issued.	Redeemed to June 30, 1887.	Redeemed.		Outstanding June 30, 1888.
			During fiscal year.	To June 30, 1888.	
July 17, 1861	\$140,094,750	\$140,078,950	\$5,000	\$140,083,950	\$10,800
August 15, 1864	299,992,500	299,941,350	300	299,941,650	50,850
June 15, 1865	331,000,000	330,968,900	.....	330,968,900	33,100
July 15, 1865	199,000,000	198,949,650	1,000	198,950,650	49,350
Total	970,087,250	969,938,850	6,300	969,943,150	144,100

NOTE.—The public debt statement shows \$128,300 7-30s of 1864 and 1865 outstanding on June 30, 1888, or \$5,000 less than the amount given in the above table. The discrepancy arose in deducting \$5,000 redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

No. 27.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES, PAID DURING THE FISCAL YEAR 1888, CLASSIFIED BY LOANS.

Title of loan.	Amount.	Title of loan.	Amount.
Bonds:		Bonds:	
Loan of July and August, 1861.....	\$174.00	Funded Loan of 1881	\$152.50
5-20s of 1862	1,155.00	Funded Loan of 1891	1,773,062.09
Loan of 1863	45.00	Funded Loan of 1907	4,533,325.50
10-40s of 1864	2.50	Interest notes:	
5-20s of June, 1864	6.00	Seven-thirties of 1864 and 1865....	20.07
5-20s of 1865	396.00	Two-year Interest Notes of 1863...	21.64
Consols of 1865	238.50		
Consols of 1867	240.00	Total.....	6,308,841.80
Consols of 1868	3.00		

No. 28.—NUMBER AND AMOUNT OF CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1888.

Title of loan.	Number.	Amount.
Funded loan of 1891.....	42,760	\$8,802,022.29
Funded loan of 1907.....	152,446	24,859,158.50
Total	195,206	33,661,180.79
Bonds issued to Pacific Railways	4,333	3,877,410.72
Total	199,539	37,538,591.51

No. 29.—INTEREST ON 3.65 PER CENT. BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1888.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington.....	\$23,097.26	\$68,776.70	\$91,873.96
Sub-treasury United States, New York.....	61,750.79	382,757.25	444,507.95
Total.....	84,847.96	451,533.95	536,381.91

No. 30.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.

	Issued.	Converted.			Outstanding.
		To June 30, 1887.	During fiscal year.	To June 30, 1888.	
Payable to order	\$58,500	\$58,080	.....	\$58,080	\$420
Payable to bearer	39,954,250	39,779,420	\$17,200	39,816,620	137,630
Total.....	40,012,750	39,837,500	37,200	39,874,700	138,050

No. 31.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FOR THE SINKING FUND FROM MAY, 1869, TO JUNE 30, 1888.

Title of loan.	How retired.	From May, 1869, to June 30, 1887.	During fiscal year.	To June 30, 1888.
Loan of February, 1861.....	Purchased.....	\$10,612,000		\$10,612,000
	Redeemed.....	2,000		2,000
	Total.....	10,614,000		10,614,000
Oregon War Debt.....	Purchased.....	256,800		256,800
	Redeemed.....	100		100
	Total.....	256,900		256,900
Loan of July and August, 1861...	Purchased.....	48,776,700		48,776,700
	Redeemed.....	31,200		31,200
	Total.....	48,807,900		48,807,900
5-20s of 1862.....	Purchased.....	24,029,150		24,029,150
	Redeemed.....	30,036,400		30,036,400
	Total.....	54,065,550		54,065,550
Loan of 1863.....	Purchased.....	19,854,250		19,854,250
	Redeemed.....	14,500		14,500
	Total.....	19,868,750		19,868,750
10-40s of 1864.....	Redeemed.....	691,600		691,600
5-20s of March, 1864.....	Purchased.....	361,600		361,600
5-20s of June, 1864.....	do.....	18,356,100		18,356,100
	Redeemed.....	11,072,100		11,072,100
	Total.....	29,428,200		29,428,200
5-20s of 1865.....	Purchased.....	16,866,150		16,866,150
	Redeemed.....	1,982,450		1,982,450
	Total.....	18,848,600		18,848,600
Consols of 1865.....	Purchased.....	48,166,150		48,166,150
	Redeemed.....	65,450		65,450
	Total.....	48,231,600		48,231,600
Consols of 1867.....	Purchased.....	32,115,600		32,115,600
	Redeemed.....	76,700		76,700
	Total.....	32,192,300		32,192,300
Consols of 1868.....	Purchased.....	2,213,800		2,213,800
	Redeemed.....	21,350		21,350
	Total.....	2,235,150		2,235,150
Funded loan of 1881.....	Purchased.....	43,599,000		43,599,000
	Redeemed.....	25,070,800		25,070,800
	Total.....	68,669,800		68,669,800
Funded loan of 1891.....	Purchased.....		\$19,455,400	19,455,400
Funded loan of 1907.....	do.....	1,500,000	5,889,250	6,889,250
Loan of July and August, 1861—continued.....	do.....	56,594,350		56,594,350
	do.....	37,219,150		37,219,150
	do.....	43,688,700		43,688,700
Funded loan of 1891—continued.....	do.....	149,629,700	18,880,500	168,510,200
Loan of July 12, 1862.....	Total purchased.....	266,707,300	24,844,650	291,551,950
	Total redeemed.....	350,196,550	18,880,500	375,077,050
Aggregate.....		622,903,850	43,725,150	666,629,000

No. 32.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869, TO JUNE 30, 1888.

Title of loan.	How retired.	Rate of interest.	To June 30, 1887.	During fiscal year.	To June 30, 1888.
Loan of February, 1861.....	Purchased.....	Per ct. 6	\$10,612,000		\$10,612,000
	Redeemed.....	6	7,797,000		7,797,000
	Total.....		18,409,000		18,409,000
Oregon War Debt.....	Purchased.....	6	256,800		256,800
	Redeemed.....	6	684,350	\$150	684,500
	Total.....		941,150	150	941,300
Loan of July and August, 1861.....	Purchased.....	6	48,776,700		48,776,700
	Redeemed.....	6	12,822,900	33,450	12,856,350
	Total.....		61,599,600	33,450	61,633,050
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,258,700	11,800	430,270,500
	Converted.....	6	27,091,000		27,091,000
Total.....		514,505,550	11,800	514,517,350	
Loan of 1863.....	Purchased.....	6	19,854,250		19,854,250
	Redeemed.....	6	4,669,900	1,500	4,671,400
	Total.....		24,524,150	1,500	24,525,650
5-20s of March, 1864.....	Purchased.....	6	1,119,800		1,119,800
	Redeemed.....	6	2,382,200		2,382,200
	Converted.....	6	380,500		380,500
Total.....		3,882,500		3,882,500	
5-20s of June, 1864.....	Purchased.....	6	43,459,750		43,459,750
	Redeemed.....	6	69,838,800		69,838,800
	Converted.....	6	12,218,850		12,218,850
Total.....		125,517,200		125,517,200	
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,688,450	1,500	157,689,950
	Converted.....	6	9,586,600		9,586,600
Total.....		203,298,400	1,500	203,299,900	
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	205,165,200	26,350	205,191,550
	Converted.....	6	8,703,600		8,703,600
Total.....		332,819,350	26,350	332,845,700	
Consols of 1867.....	Purchased.....	6	62,846,950		62,846,950
	Redeemed.....	6	309,823,700	97,550	309,921,250
	Converted.....	6	5,807,500		5,807,500
Exchanged.....	6	761,100		761,100	
Total.....		379,239,250	97,550	379,336,800	
Consols of 1868.....	Purchased.....	6	4,794,050		4,794,050
	Redeemed.....	6	37,415,250	1,250	37,416,500
	Converted.....	6	211,750		211,750
Exchanged.....	6	44,900		44,900	
Total.....		42,465,950	1,250	42,467,200	
Total of 6 per cents.....			1,707,202,100	173,550	1,707,375,650
Texan Indemnity Stock.....	Redeemed.....	5	232,000		232,000
Loan of 1858.....	Redeemed.....	5	6,041,000		6,041,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,998,000		19,998,000
10-40s of 1864.....	Redeemed.....	5	192,406,350	7,850	192,414,200
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		194,495,850	7,850	194,503,700

No. 32.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869, TO JUNE 30, 1888—Continued.

Title of loan.	How retired.	Rate of interest.	To June 30, 1887.	During fiscal year.	To June 30, 1888.
Funded loan of 1881	Purchased	<i>Per ct.</i> 5	\$43,599,000	.....	\$43,599,000
	Redeemed	5	72,761,300	\$76,900	72,838,200
	Total .....	.....	116,360,300	76,900	116,437,200
Total of 5 per cents .....	.....	.....	331,086,150	84,750	331,170,900
Funded loan of 1891	Purchased	4½	.....	27,792,950	27,792,950
Funded loan of 1907	Purchased	4	1,500,000	23,671,350	25,171,350
	Redeemed	4	1,418,850	.....	1,418,850
	Total .....	.....	2,918,850	23,671,350	26,590,200
Loan of July and August, 1861— continued.	Redeemed	3½	127,527,000	900	127,527,900
Loan of 1863—continued	Redeemed	3½	37,219,150	3,000	37,222,150
	Exchanged	3½	13,231,650	.....	13,231,650
	Total .....	.....	50,450,800	3,000	50,453,800
Funded loan of 1881—continued ..	Redeemed	3½	109,107,100	6,200	109,113,300
	Exchanged	3½	292,349,600	.....	292,349,600
	Total .....	.....	401,456,700	6,200	401,462,900
Total of 3½ per cents .....	.....	.....	579,434,500	10,100	579,444,600
Loan of July 12, 1882	Redeemed	3	281,802,100	23,056,250	304,858,350
Total purchased .....	.....	.....	448,949,050	51,464,300	500,413,350
Total redeemed .....	.....	.....	2,067,061,300	23,324,650	2,090,385,950
Total converted .....	.....	.....	77,956,600	.....	77,956,600
Total exchanged .....	.....	.....	308,476,750	.....	308,476,750
Aggregate .....	.....	.....	2,902,443,700	74,788,950	2,977,232,650

No. 33.—BONDS OF THE LOANS GIVEN IN STATEMENT NO. 32, RETIRED PRIOR TO MAY, 1869.

Title of loan.	How retired.	Rate of interest.	Amount.
Texan Indemnity Stock	Redeemed	<i>Per cent.</i> 5	\$4,748,000
		6	145,850
		5	1,551,000
Oregon War Debt	Purchased .....	.....	.....
10-40s of 1864 .....	.....	.....	.....
Total .....	.....	.....	6,444,850

No. 34.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1888.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1888.	
5-20s of 1862.....	1	Dec. 1, 1871	\$99,959,600		\$99,940,350	\$19,250
	2	Mar. 7, 1872	16,222,250		16,218,750	3,500
	3	Mar. 20, 1872	20,105,500		20,083,150	22,350
	4	June 1, 1873	49,878,650	\$2,000	49,814,700	63,950
	5	Sept. 6, 1873	20,042,100	1,500	20,025,150	16,950
	6	Nov. 16, 1873	14,335,350	1,100	14,328,600	6,750
	7	Feb. 1, 1874	4,994,650	4,000	4,992,300	2,350
	8	Sept. 3, 1874	5,020,100		5,016,850	3,250
	9	Sept. 5, 1874	1,004,950		1,003,950	1,000
	10	Nov. 1, 1874	25,017,700	1,000	24,986,100	31,600
	11	Dec. 1, 1874	14,807,700	1,100	14,800,850	6,850
	12	Jan. 1, 1875	10,168,300	1,000	10,155,550	12,750
	13	Feb. 2, 1875	5,091,700		5,085,650	6,050
	14	May 1, 1875	15,028,350		15,007,700	20,650
	15	June 1, 1875	5,005,650		5,005,050	550
	16	June 11, 1875	29,998,700		29,980,150	18,550
	17	July 20, 1875	5,006,300		5,005,600	700
	18	Aug. 1, 1875	5,001,850		5,001,450	400
	19	Aug. 15, 1875	5,003,550		5,002,250	1,300
	20	Sept. 1, 1875	10,000,950		9,995,350	5,600
	21	Sept. 24, 1875	5,005,200		5,003,050	2,150
	22	Oct. 14, 1875	10,004,800	100	10,001,450	3,350
	23	Oct. 28, 1875	14,896,750		14,891,850	4,900
Total			391,600,600	11,800	391,345,850	254,750
5-20s of March, 1864.....	24	Nov. 13, 1875	946,600		946,600	
5-20s of June, 1864.....	24	Nov. 13, 1875	9,164,500		9,093,850	10,650
	25	Dec. 1, 1875	8,043,900		8,043,900	
	26	do	5,024,750		5,020,650	4,100
	27	Dec. 17, 1875	5,012,900		4,992,800	20,100
	28	Jan. 1, 1876	5,020,500		5,018,500	2,000
	29	Feb. 1, 1876	10,012,650		10,010,600	2,050
	30	Feb. 15, 1876	12,802,950		12,797,750	5,200
	31	do	3,024,050		3,024,050	
Total			58,046,200		58,002,100	44,100
5-20s of 1865.....	31	Feb. 15, 1876	1,974,700		1,974,150	550
	32	Dec. 1, 1876	10,032,300		10,032,300	
	33	Dec. 6, 1876	9,996,300		9,992,100	4,200
	34	Dec. 12, 1876	10,012,250		10,000,650	11,600
	35	Dec. 21, 1876	10,053,750		10,051,650	2,100
	36	Jan. 6, 1877	10,008,250		10,005,150	3,100
	37	Apr. 10, 1877	10,026,900		10,026,100	800
	38	Apr. 24, 1877	10,155,150		10,153,650	1,500
	39	May 12, 1877	10,138,300		10,137,800	500
	40	May 28, 1877	9,904,300		9,902,800	1,500
	41	June 3, 1877	10,041,050		10,041,050	
	42	June 10, 1877	10,003,250		10,003,250	
	43	June 15, 1877	10,048,300	1,000	10,048,300	
	44	June 27, 1877	10,005,500		10,004,500	1,000
	45	July 5, 1877	10,019,000	500	10,018,500	500
	46	Aug. 5, 1877	10,114,550		10,114,550	
Total			152,533,850	1,500	152,506,500	27,350
Consols of 1865.....	47	Aug. 21, 1877	10,160,650		10,151,100	9,550
	48	Aug. 28, 1877	10,618,650		10,612,650	6,000
	49	Sept. 11, 1877	15,000,600	100	14,990,700	9,800
	50	Oct. 5, 1877	10,003,300		9,996,350	6,950
	51	Oct. 16, 1877	10,014,050		9,999,350	14,700
	52	Oct. 19, 1877	10,006,150		9,998,650	7,500
	53	Oct. 27, 1877	10,012,600	200	9,998,950	13,650
	54	Nov. 3, 1877	10,063,700		10,053,250	10,450
	55	Mar. 6, 1878	10,032,250	10,000	10,029,200	3,050
	56	July 30, 1878	5,084,850		5,080,200	4,650
	57	Aug. 6, 1878	5,006,850		5,005,350	1,500
	58	Aug. 22, 1878	4,973,100	1,000	4,969,350	3,750
	59	Sept. 5, 1878	5,001,100		4,999,450	1,650
	60	Sept. 20, 1878	4,793,750	600	4,787,200	6,550
	61	Oct. 11, 1878	4,945,000	10,000	4,929,050	15,950
	62	Oct. 17, 1878	4,989,850		4,984,300	5,550
	63	Oct. 23, 1878	5,081,800	1,050	5,081,400	400
	64	Oct. 30, 1878	5,233,300	3,000	5,246,200	7,100
	65	Nov. 5, 1878	4,966,500	100	4,963,050	3,450

No. 34.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1888—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1888.	
Consols of 1865.....	66	Nov. 7, 1878	\$5,088,850	-----	\$5,085,300	\$3,550
	67	Nov. 10, 1878	4,991,200	-----	4,991,050	150
	68	Nov. 16, 1878	5,072,200	\$100	5,071,700	500
	69	Nov. 26, 1878	4,996,300	-----	4,994,100	2,200
	70	Dec. 4, 1878	4,620,650	-----	4,617,400	3,250
	71	Dec. 16, 1878	5,003,200	100	5,001,700	1,500
	72	Feb. 16, 1879	5,059,650	-----	5,057,450	2,200
	73	Feb. 27, 1879	5,010,400	100	5,009,100	1,300
	74	Mar. 9, 1879	5,006,400	-----	5,003,800	2,600
	75	Mar. 18, 1879	12,374,950	-----	12,371,150	3,800
Total			202,631,750	26,350	202,478,500	153,250
Consols of 1867.....	76	Apr. 1, 1879	9,983,700	100	9,963,250	20,450
	77	Apr. 4, 1879	9,893,300	1,500	9,873,150	20,150
	78	Apr. 6, 1879	10,314,700	500	10,307,850	6,850
	79	Apr. 8, 1879	10,006,650	-----	9,995,000	11,650
	80	Apr. 11, 1879	9,389,600	5,350	9,370,150	19,450
	81	Apr. 14, 1879	20,104,700	13,100	20,079,250	25,450
	82	Apr. 18, 1879	19,604,800	17,050	19,589,300	15,500
	83	Apr. 21, 1879	18,579,600	1,000	18,557,750	21,750
	84	Apr. 24, 1879	21,622,950	2,800	21,607,450	15,500
	85	Apr. 28, 1879	20,253,900	1,250	20,244,950	8,950
	86	May 1, 1879	20,161,250	1,550	20,154,050	7,200
	87	May 6, 1879	20,044,250	4,100	20,034,700	9,550
	88	May 12, 1879	19,858,600	28,000	19,835,100	23,500
	89	May 17, 1879	20,219,200	3,000	20,209,950	9,250
	90	May 24, 1879	19,407,450	7,050	19,397,000	10,450
91	June 4, 1879	10,674,400	6,000	10,666,200	8,200	
92	June 12, 1879	10,464,650	1,150	10,461,100	3,550	
93	June 29, 1879	10,076,700	1,200	10,057,350	19,350	
94	July 3, 1879	9,972,800	150	9,962,050	10,750	
95	July 4, 1879	19,213,050	2,700	19,199,350	13,700	
Total			309,846,150	97,550	309,584,950	281,200
Consols of 1868.....	96	July 4, 1879	37,420,300	1,250	37,348,150	72,150
10 40s of 1864.....	97	July 9, 1879	10,294,150	50	10,290,550	3,600
	98	July 18, 1879	157,607,600	7,800	157,547,600	60,000
	99	July 21, 1879	24,575,050	-----	24,575,050	-----
Total			192,476,800	7,850	192,413,200	63,600
Loan of 1858.....	100	July 23, 1879	260,000	-----	260,000	-----
Funded loan of 1881.....	101	May 21, 1881	25,030,100	-----	25,024,100	6,000
	103	Aug. 12, 1881	10,121,850	9,000	10,084,100	37,750
	104	Oct. 1, 1881	28,184,500	67,900	28,176,200	8,300
Total			63,336,450	76,900	63,284,400	52,050
Loan of July and August, 1861.....	102	July 1, 1881	12,947,450	33,450	12,856,350	91,100
Loan of 1863.....	102	July 1, 1881	4,687,800	1,500	4,671,400	16,400
Loan of July and August, 1861—continued at 3½ per cent.	105	Dec. 24, 1881	20,031,550	-----	20,030,550	1,000
	106	Jan. 29, 1882	20,184,900	-----	20,182,850	2,050
	107	Mar. 13, 1882	19,564,100	400	19,561,100	3,000
	108	Apr. 8, 1882	20,546,700	-----	20,517,400	29,300
	109	May 3, 1882	5,086,200	-----	5,086,200	-----
	110	May 10, 1882	5,010,200	-----	5,005,900	4,300
	111	May 17, 1882	5,096,550	-----	5,096,550	-----
	112	June 7, 1882	15,109,950	-----	15,083,300	26,650
	113	July 1, 1882	11,227,500	500	11,224,500	3,000
	Total			121,857,650	900	121,788,350	69,300
Loan of 1863—continued at 3½ per cent.	114	Aug. 1, 1882	15,024,700	2,000	15,024,550	150
	115	Sept. 13, 1882	16,304,100	-----	16,302,500	1,600
	116	Oct. 4, 1882	3,269,650	1,000	3,267,250	2,400
Total			34,598,450	3,000	34,594,300	4,150

No. 34.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1888—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1888.	
Funded loan of 1881—continued at 3½ per cent.	117	Dec. 23, 1882	\$25,822,600	\$4,600	\$25,820,000	\$2,600
	118	Jan. 18, 1883	16,119,850	500	16,112,250	7,600
	119	Feb. 10, 1883	15,221,800	-----	15,214,000	7,800
	120	May 1, 1883	15,215,350	-----	15,214,450	900
	121	Nov. 1, 1883	30,753,350	1,100	30,730,250	23,100
Total			103,132,950	6,200	103,090,950	42,000
Loan of July 12, 1882	122	Dec. 1, 1883	15,272,100	1,500	15,260,800	11,300
	123	Dec. 15, 1883	15,133,650	7,000	15,131,200	2,450
	124	Feb. 1, 1884	10,208,850	2,600	10,204,750	4,100
	125	Mar. 15, 1884	10,047,850	50	10,027,850	20,000
	126	May 1, 1884	10,093,100	200	10,091,750	1,350
	127	June 20, 1884	10,010,250	1,000	10,008,750	1,500
	128	June 30, 1884	10,151,050	1,600	10,147,450	3,600
	129	Aug. 1, 1884	10,040,800	11,000	10,036,300	4,600
	130	Sept. 30, 1884	10,050,100	100	10,049,100	1,000
	131	Nov. 1, 1884	10,330,750	1,000	10,329,450	1,300
	132	Feb. 1, 1885	10,098,150	8,000	10,066,650	31,500
	133	Mar. 1, 1885	10,000,250	16,000	9,990,250	10,000
	134	Apr. 1, 1885	10,012,750	43,600	10,002,050	10,700
	135	May 1, 1885	10,009,850	28,650	10,008,550	1,300
	136	June 1, 1885	10,002,900	11,100	9,972,900	30,000
	137	July 1, 1885	4,001,850	95,500	4,000,850	1,000
	138	Aug. 1, 1885	4,007,700	80,100	4,007,100	600
	139	Sept. 1, 1885	4,004,950	12,600	3,998,850	6,100
	140	Sept. 15, 1885	10,003,650	1,068,100	9,998,950	4,700
	141	Oct. 1, 1885	15,005,000	130,400	14,993,650	11,350
142	Oct. 16, 1885	15,122,400	260,800	15,116,600	5,800	
143	Nov. 1, 1885	15,008,300	158,400	14,862,550	145,750	
144	Dec. 1, 1885	10,005,350	181,300	10,002,600	2,750	
145	Feb. 1, 1887	10,010,900	145,200	10,005,400	5,500	
146	Mar. 1, 1887	13,887,000	428,400	13,799,650	100,350	
147	Apr. 1, 1887	10,007,750	202,400	10,005,350	2,400	
148	May 1, 1887	10,014,250	674,250	9,940,350	73,900	
149	July 1, 1887	19,717,500	19,488,400	19,489,400	228,100	
Total			302,259,000	23,056,250	301,536,100	722,900

RECAPITULATION BY LOANS.

Loan.	Amount called.	Redeemed.		Outstanding.
		During fiscal year.	To June 30, 1888.	
5-20s of 1862	\$391,600,600	\$11,800	\$391,345,850	\$254,750
5-20s of March, 1864	946,600		946,600	-----
5-20s of June, 1864	58,046,200		58,002,100	44,100
5-20s of 1865	152,533,850	1,500	152,506,500	27,350
Consols of 1865	202,631,750	26,350	202,478,500	153,250
Consols of 1867	309,846,150	97,550	309,564,950	281,200
Consols of 1868	37,420,300	1,250	37,348,150	72,150
10-40s of 1864	192,476,800	7,850	192,413,200	63,600
Loan of 1858	260,000	-----	260,000	-----
Funded loan of 1881	63,336,450	76,900	63,284,400	52,050
Loan of July and August, 1861	12,947,450	33,450	12,856,350	91,100
Loan of 1863	4,687,800	1,500	4,671,400	16,400
Loan of July and August, 1861—continued at 3½ per cent.	121,857,650	900	121,788,350	69,300
Loan of 1863—continued at 3½ per cent.	34,598,450	3,000	34,594,300	4,150
Funded loan of 1881—continued at 3½ per cent.	103,132,950	6,200	103,090,950	42,000
Loan of July 12, 1882	302,259,000	23,056,250	301,536,100	722,900
Total	1,988,582,000	23,324,500	1,986,687,700	1,894,300

No. 35. CHANGES DURING THE FISCAL YEAR 1888 IN THE PRINCIPAL OF THE INTEREST-BEARING DEBT AND DEBT ON WHICH INTEREST HAS CEASED.

Title of loan.	Rate per cent. of interest.	Outstanding June 30, 1887, as per debt statement.	Increase.	Decrease.	Outstanding June 30, 1888, as per debt statement.
<i>Interest-bearing debt.</i>					
Loan of July 12, 1882	3	\$19,716,500.00	.....	\$19,716,500	.....
Funded loan of 1891	4½	250,000,000.00	.....	27,792,950	\$222,207,050.00
Funded loan of 1907	4	737,800,600.00	\$48,150	23,671,350	714,177,400.00
Refunding certificates	4	175,250.00	.....	37,200	138,050.00
Navy pension fund	3	14,000,000.00	.....	.....	14,000,000.00
Bonds issued to Pacific railroads ..	6	64,623,512.00	.....	.....	64,623,512.00
Total		1,086,315,862.00	48,150	71,218,000	1,015,146,012.00
<i>Debt on which interest has ceased.</i>					
Old debt	1-10 to 6	151,920.26	.....	.....	151,920.26
Loan of 1847	6	1,250.00	.....	.....	1,250.00
Texas Indemnity Stock	5	20,000.00	.....	.....	20,000.00
Loan of 1858	5	2,000.00	.....	.....	2,000.00
Loan of 1860	5	10,000.00	.....	.....	10,000.00
5-20s of 1862	6	266,050.00	500	11,800	264,750.00
5-20s of June, 1864	6	44,100.00	.....	.....	44,100.00
5-20s of 1865	6	28,850.00	.....	1,500	27,350.00
10-40s of 1864	6	71,450.00	.....	7,850	63,600.00
Consols of 1865	6	179,600.00	.....	28,350	151,250.00
Consols of 1867	6	378,750.00	.....	97,550	281,200.00
Consols of 1868	6	73,400.00	.....	1,250	72,150.00
Loan of February, 1861	6	6,000.00	.....	.....	6,000.00
Funded loan, 1881	5	128,950.00	.....	76,900	52,050.00
Funded loan, 1881—continued	3½	48,200.00	.....	6,200	42,000.00
Oregon War Debt	6	3,850.00	.....	150	3,700.00
Loan of July and August, 1861	6	124,550.00	.....	33,450	91,100.00
Loan of July and August, 1861—continued	3½	70,200.00	.....	900	69,300.00
Loan of 1863 (1881s)	6	17,900.00	.....	1,500	16,400.00
Loan of 1863—continued	3½	7,150.00	.....	3,000	4,150.00
Loan of July 12, 1882	3	4,062,650.00	.....	3,839,750	722,900.00
Treasury notes of 1861	6	2,500.00	.....	.....	2,500.00
7-30s of 1861	7 3-10	15,800.00	.....	5,900	10,900.00
One-year notes, 1863	5	36,205.00	.....	1,120	35,085.00
Two-year notes, 1863	5	29,400.00	.....	650	28,750.00
Compound-interest notes	6	192,880.00	.....	3,350	189,530.00
7 30s of 1864-'65	7 3-10	129,600.00	.....	1,300	128,300.00
Certificates of indebtedness	6	4,000.00	.....	.....	4,000.00
Temporary loan	4 to 6	2,960.00	.....	.....	2,960.00
Three per cent. certificates	3	5,000.00	.....	.....	5,000.00
Total		6,115,165.26	500	3,619,570	2,496,095.26
Aggregate		1,092,431,027.26	48,650	74,837,570	1,017,642,107.26

No. 36.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT FOR THE CLOSE OF EACH FISCAL YEAR FROM JUNE 30, 1880, TO JUNE 30, 1888, IN THE FORM USED SINCE JULY 1, 1885.

	June 30, 1880.	June 30, 1881.	June 30, 1882.	June 30, 1883.	June 30, 1884.	June 30, 1885.	June 30, 1886.	June 30, 1887.	June 30, 1888.
<i>Public debt.</i>									
Interest-bearing debt—									
Principal	\$1,788,616,612.00	\$1,704,191,262.00	\$1,528,433,912.00	\$1,402,852,662.00	\$1,291,187,362.00	\$1,260,774,462.00	\$1,210,637,612.00	\$1,086,315,862.00	\$1,015,146,012.00
Interest	23,969,808.94	22,168,677.03	15,299,209.99	13,886,662.95	13,108,451.71	12,925,629.09	12,860,514.88	12,351,603.18	11,624,205.26
Matured debt—									
Principal	7,621,455.26	6,723,865.26	16,260,805.26	7,831,415.26	19,656,205.26	4,100,995.26	9,704,445.26	6,115,165.26	2,496,095.26
Interest	814,444.01	718,686.08	535,251.84	366,824.74	347,214.06	227,199.52	224,020.42	190,753.87	168,267.86
Debt bearing no interest—									
Old demand notes	60,975.00	60,535.00	59,695.00	58,985.00	58,440.00	57,950.00	57,445.00	57,130.00	56,807.50
Legal-tender notes	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00
Currency certificates	14,105,000.00	11,650,000.00	13,245,000.00	13,060,000.00	12,190,000.00	29,585,000.00	18,250,000.00	8,770,000.00	14,415,000.00
Gold certificates	7,963,900.00	5,759,520.00	5,029,020.00	59,807,370.00	71,146,640.00	126,729,730.00	76,044,375.00	91,225,437.00	119,887,370.00
Silver certificates	5,789,569.00	39,110,729.00	54,506,090.00	72,620,686.00	96,427,011.00	101,530,946.00	88,116,225.00	142,118,017.00	200,387,376.00
Fractional currency	*7,214,954.37	7,105,953.32	7,047,247.77	7,000,690.81	6,980,061.81	6,964,175.88	6,954,087.52	6,946,964.37	6,922,643.82
Total debt.....	2,202,837,734.58	2,144,170,243.69	1,987,097,247.86	1,924,163,312.76	1,857,782,401.34	1,889,577,103.75	1,769,529,741.08	1,700,771,948.68	1,717,784,793.72
<i>Cash in the Treasury.</i>									
Available for reduction of the public debt—									
Gold held for gold certificates actually outstanding	7,963,900.00	5,759,520.00	5,029,020.00	59,807,370.00	71,146,640.00	126,729,730.00	76,044,375.00	91,225,437.00	119,887,370.00
Silver held for silver certificates actually outstanding	5,789,569.00	39,110,729.00	54,506,090.00	72,620,686.00	96,427,011.00	101,530,946.00	88,116,225.00	142,118,017.00	200,387,376.00
U. S. notes held for currency certificates actually outstanding	14,105,000.00	11,650,000.00	13,245,000.00	13,060,000.00	12,190,000.00	29,585,000.00	18,250,000.00	8,770,000.00	14,415,000.00
Cash held for matured debt and interest accrued and unpaid	32,405,708.21	29,611,228.37	32,095,267.09	22,084,902.95	33,111,871.03	17,253,823.87	22,788,980.56	18,657,522.81	14,288,568.40
Fractional currency	67,594.37	53,159.11	17,754.44	4,657.64	7,027.28	3,285.91	2,667.17	2,366.07	1,357.97
Cash held for bonds called, not matured								19,716,500.00	
Total available for reduction of the debt.....	60,331,771.58	86,184,636.48	104,893,131.53	167,577,616.59	212,882,549.31	275,102,785.78	265,202,247.73	280,489,842.38	348,979,672.37
Reserve fund held for redemption of U. S. notes	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Unavailable for reduction of the debt—									
Fractional silver coin	24,350,481.80	27,247,696.93	28,048,630.58	28,486,001.05	29,600,720.05	31,236,899.49	28,904,681.66	26,977,493.79	26,051,741.19
Minor coin	1,232,722.43	786,005.87	449,072.48	574,170.85	768,988.75	868,465.64	377,814.00	116,698.76	112,035.58

* Decreased by \$8,375,934, amount estimated as lost or destroyed, act of June 21, 1879.

No. 36.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT FOR THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

	June 30, 1880.	June 30, 1881.	June 30, 1882.	June 30, 1883.	June 30, 1884.	June 30, 1885.	June 30, 1886.	June 30, 1887.	June 30, 1888.
<i>Cash in the Treasury—Con.</i>									
Certificates held as cash—									
Legal tender	\$360,000.00	\$275,000.00	\$75,000.00	\$315,000.00	\$195,000.00	\$200,000.00	\$250,000.00	\$310,000.00	\$250,000.00
Gold	40,700.00	23,400.00	8,100.00	22,571,270.00	27,246,020.00	13,593,410.00	55,129,870.00	30,261,380.00	22,135,780.00
Silver	6,584,701.00	12,055,801.00	11,590,620.00	15,966,145.00	23,384,680.00	38,370,700.00	27,861,450.00	3,425,133.00	29,104,396.00
Net cash balance on hand ..	8,188,246.07	22,790,875.07	*1,775,034.81	9,869,699.43	*2,092,029.93	29,240,168.32	75,191,109.95	40,853,369.28	103,220,464.71
 Total cash in Treasury, as shown by Treas- urer's general ac- count	 201,088,622.88	 249,363,415.35	 243,289,519.78	 345,389,902.92	 391,985,928.18	 488,612,429.23	 492,917,173.34	 482,433,917.21	 629,854,089.85
 <i>Public debt less available cash in the Treasury.....</i>	 2,034,317,716.93	 1,935,194,732.14	 1,783,979,151.14	 1,646,718,996.74	 1,546,991,881.96	 1,485,234,149.65	 1,389,136,383.40	 1,279,428,737.02	 1,165,584,656.64
Decrease of interest-bearing debt.....	177,723,010.00	84,425,350.00	175,757,350.00	125,581,250.00	111,665,300.00	33,412,900.00	50,136,850.00	124,321,750.00	71,169,850.00
Decrease of matured debt..	29,394,175.00	897,590.00	.....	8,429,390.00	.....	15,555,210.00	.....	3,589,280.00	8,619,070.00
Decrease of debt bearing no interest, excluding certifi- cates	8,628,146.41	109,441.05	59,545.55	47,266.96	21,174.50	16,375.43	10,593.36	7,438.15	24,643.05
Increase of matured debt..	.....	.....	9,536,940.00	.....	11,824,790.00	.....	5,603,450.00	.....	.....
Net decrease of principal of debt.....	215,745,331.41	85,432,381.05	166,279,955.55	134,057,906.96	99,861,684.50	45,984,485.43	44,543,993.36	127,918,468.15	74,813,563.05
Decrease of interest due and accrued	7,946,803.75	1,896,889.84	7,052,901.28	1,580,974.14	797,821.92	302,837.16	68,293.31	542,178.25	749,883.91
Total decrease of debt.....	223,692,135.16	87,329,270.89	173,332,856.83	135,638,881.10	100,659,506.42	46,287,322.59	44,612,286.67	128,460,646.40	75,563,446.96
Increase of available cash, excluding funds held for redemption of certificates.....	.....	11,793,713.90	.....	1,621,273.30	.....	15,470,409.72	51,485,479.58	.....	38,280,633.42
Decrease of available cash, excluding funds held for redemption of certificates.....	145,419,156.87	.....	22,117,275.83	.....	932,391.64	.....	.....	18,753,000.02	.....
Decrease of debt, less avail- able cash.....	†78,272,978.29	99,123,984.79	151,215,581.00	137,260,154.40	99,727,114.78	61,757,732.31	96,097,766.25	109,707,646.38	113,844,080.38
Annual interest charge on public debt.....	83,511,391.72	78,896,106.22	61,237,521.47	55,314,120.22	51,803,843.22	50,891,543.72	49,387,508.72	45,657,939.72	42,869,345.97
Decrease of annual interest charge	10,232,368.40	4,615,285.50	17,658,584.75	5,923,401.25	3,510,277.00	912,299.50	1,504,035.00	3,729,569.00	2,788,593.75

* Overdrawn.

† Actual decrease \$69,897,044.29.

No. 37.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1888.

Dr.	Amount.	Cr.	Amount.
To cash balance June 30, 1887	\$2, 165, 539. 41	By national-bank notes, fit for circulation, forwarded to national banks by express.	\$17, 453, 780. 00
To national-bank notes received for redemption	99, 152, 364. 34	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.	75, 912, 756. 45
To "overs" reported in national-bank notes received for redemption.	14, 749. 28	By notes of failed and liquidating national banks deposited in the Treasury of the United States	92, 672. 00
		By United States notes deposited in the Treasury of the United States.	182, 678. 30
		By packages referred and moneys returned	806, 396. 48
		By express charges deducted	716. 62
		By counterfeit notes rejected and returned.	2, 722. 00
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.	1, 979. 40
		By "shorts" reported in national-bank notes received for redemption.	2, 741. 70
		By packages with unbroken seals	105, 830. 00
		By cash balance June 30, 1888.	6, 770, 380. 08
Total	101, 332, 653. 03	Total	101, 332, 653. 08

No. 38.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1888.

Dr.	Amount.	Cr.	Amount.
To national-bank notes received for redemption	\$1, 871, 778, 513. 06	By national-bank notes, fit for circulation, deposited in the Treasury, and forwarded to national banks by express.	\$752, 513, 911. 00
To "overs" reported in national-bank notes received for redemption	244, 746. 06	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency	969, 732, 211. 95
		By notes of failed and liquidating national banks deposited in the Treasury of the United States	131, 117, 797. 50
		By United States notes deposited in the Treasury of the United States.	2, 131, 237. 90
		By packages referred and moneys returned.	9, 285, 859. 23
		By express charges deducted	43, 956. 47
		By counterfeit notes rejected and returned	54, 165. 25
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.	91, 934. 70
		By "shorts" reported in national-bank notes received for redemption.	175, 975. 04
		By packages with unbroken seals	105, 830. 00
		By cash balance June 30, 1888.	6, 770, 380. 08
Total	1, 872, 023, 259. 12	Total	1, 872, 023, 259. 12

No. 39.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION DURING EACH MONTH OF THE FISCAL YEAR 1888, FROM THE PRINCIPAL CITIES AND OTHER PLACES.

Month.	New York.	Boston.	Philadel- phia.	Chicago.	Cincinnati.	Saint Louis.	Baltimore.	New Orleans.	Provi- dence.	Pitts- burgh.	Other places.	Total.	Number of packages.
1887—July	\$2,215,430	\$531,520	\$594,811	\$401,500	\$245,750	\$276,268	\$198,000	\$82,000	\$62,000	\$44,150	\$1,251,862	\$5,903,291	1,345
August	2,008,300	731,420	598,000	427,500	252,600	201,000	214,000	90,502	73,500	44,000	1,280,178	5,921,000	1,428
September	1,780,443	466,070	480,545	392,500	231,580	213,000	164,000	130,000	69,000	43,000	1,181,489	5,101,627	1,370
October	1,752,135	810,941	500,509	421,000	192,000	248,040	161,000	134,630	60,500	55,939	1,205,042	5,641,736	1,450
November	2,046,737	1,070,920	415,184	360,500	138,259	204,000	185,000	89,526	65,000	49,000	1,174,949	5,799,075	1,449
December	3,312,604	2,084,630	491,192	351,500	105,300	137,100	270,000	92,541	62,500	63,000	1,257,906	8,228,273	1,681
1888—January	5,754,440	2,527,070	545,905	494,160	191,400	148,500	323,000	92,000	76,000	47,000	2,033,028	12,232,503	1,819
February	4,377,746	1,113,900	535,700	411,500	153,000	124,000	264,000	114,500	82,500	59,000	1,940,493	9,176,339	1,887
March	3,078,797	696,350	431,620	475,000	255,000	463,500	144,000	117,500	83,000	56,000	2,115,507	7,916,274	1,943
April	4,421,992	891,780	554,240	459,000	334,100	441,600	301,000	163,500	77,700	59,500	1,937,778	9,642,090	1,863
May	6,369,909	1,249,508	629,574	552,000	493,000	425,500	321,000	133,000	84,000	52,500	2,032,632	12,302,623	2,022
June	6,292,663	888,180	623,673	762,300	173,700	151,500	382,000	88,000	79,000	74,000	1,872,517	11,367,533	1,877
Total	43,411,196	18,062,289	6,400,953	5,508,460	2,725,689	3,033,908	2,927,000	1,327,699	874,700	647,089	19,283,381	99,152,364	20,134
Percentage	43.78	13.17	6.46	5.56	2.75	3.06	2.95	1.34	.88	.65	19.40	100.00	.....

No. 40.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS, TO JUNE 30, 1888.

Fiscal year.	Claimed by own- ers.	"Overs."	"Shorts."	Referred and returned.	Rejected.	Counterfeit.	Express charges.	Net proceeds.
1875.....	\$154,526,760.16	\$24,644.85	\$20,223.50	\$1,620,557.39	\$15,028.12	\$3,741.00	.....	\$152,891,855.00
1876.....	210,032,975.26	16,491.42	16,175.26	1,065,002.20	7,709.22	5,188.00	.....	208,955,392.00
1877.....	242,885,375.14	24,996.58	29,704.43	1,278,903.86	4,755.91	5,634.00	.....	241,591,373.52
1878.....	213,151,458.56	37,649.20	16,394.60	384,372.22	3,997.13	4,008.00	.....	212,780,335.81
1879.....	157,655,844.96	22,148.42	9,906.35	329,323.34	6,282.58	3,016.00	\$25,842.15	157,303,622.96
1880.....	61,586,475.68	6,461.30	9,868.97	305,432.14	7,870.23	3,846.75	9,938.41	61,255,980.48
1881.....	59,650,259.43	13,231.88	6,618.25	569,971.06	22,763.37	4,324.50	3,345.03	59,056,468.60
1882.....	76,089,327.48	11,222.13	13,405.13	672,427.09	3,832.35	4,151.00	1,152.09	75,405,581.95
1883.....	102,582,656.73	8,092.09	10,103.35	727,282.98	4,337.62	4,559.50	725.84	101,843,739.53
1884.....	126,220,881.34	6,066.30	3,785.60	455,339.05	3,365.77	3,770.50	528.54	125,760,169.54
1885.....	150,257,840.01	17,060.07	6,445.25	329,249.19	3,636.49	3,560.00	612.25	149,931,396.90
1886.....	130,296,006.82	25,528.97	8,246.65	277,194.78	3,822.28	2,720.00	526.96	130,029,625.12
1887.....	87,689,687.15	16,404.07	22,356.00	464,413.45	2,554.23	2,924.00	573.58	87,213,269.96
1888.....	99,046,534.34	14,749.28	2,741.70	806,896.48	1,979.40	2,722.00	716.62	98,246,727.42
Total	1,471,672,683.06	244,746.06	175,975.04	9,285,859.23	91,934.70	54,165.25	43,956.47	1,862,265,538.43

No. 41.—MODE OF PAYMENT FOR NOTES REDEEMED BY THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1888.

Fiscal year.	Transfer checks.	United States currency.	Fractional silver coin.	Standard silver dollars.
1875	\$58,825,756.00	\$50,858,842.00		
1876	92,374,801.00	40,120,338.00		
1877	95,212,743.45	34,588,129.15	\$468,974.00	
1878	75,361,427.23	23,046,418.44	549,645.40	
1879	51,718,253.06	14,617,619.41	52,178.90	\$96,683.32
1880	10,852,505.53	21,174,826.66	28,230.59	174,831.85
1881	22,415,973.28	19,567,744.21	85,164.56	215,045.27
1882	32,992,144.72	23,222,831.83	246,447.42	269,918.44
1883	56,018,447.71	23,668,064.66	296,257.70	242,518.37
1884	77,991,916.83	24,080,304.62	158,127.60	1,015,510.10
1885	105,840,234.80	19,236,730.27	135,773.22	482,500.35
1886	74,149,555.26	9,204,752.76	103,843.62	451,194.22
1887	39,996,984.07	15,657,298.62	97,670.41	248,970.92
1888	53,463,333.36	19,280,725.65	90,684.97	202,537.79
Total	847,214,075.30	338,324,626.28	2,312,998.48	3,399,719.63

Fiscal year.	Counter redemptions.	Credit in general account.	Credit in redemption accounts.	Total.
1875	\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876	4,738,979.00	19,078,209.00	52,643,065.00	208,955,392.00
1877	6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878	2,661,021.00	12,609,083.76	98,552,739.98	212,780,335.81
1879	5,089,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880	3,883,417.60	18,218,076.37	6,924,097.88	61,255,980.48
1881	3,522,607.00	8,936,232.92	4,313,702.36	59,056,408.60
1882	4,033,402.40	10,106,238.45	4,534,598.69	75,405,581.95
1883	3,941,638.00	12,428,692.86	5,248,120.14	101,843,738.53
1884	3,826,293.00	12,960,221.66	5,727,786.37	125,760,109.18
1885	3,848,090.50	13,944,370.50	6,443,697.26	149,931,396.90
1886	8,385,485.00	31,007,087.30	6,727,706.96	180,029,625.12
1887	4,200,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888	3,229,772.00	20,149,324.00	1,830,349.65	98,246,727.42
Total	58,135,582.80	256,210,657.99	356,667,877.95	1,862,265,538.43

No. 42.—DISPOSITION MADE OF THE NOTES REDEEMED BY THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1888.

Fiscal year.	Returned to banks of issue.	Delivered to the Comptroller of the Currency.				Deposited in Treasury.	Balance on hand.
		Five per cent. account.	Reducing account.	Liquidating account.	Failed account.		
1875	\$15,213,500	\$115,109,445				\$17,532,008.00	\$5,036,902.00
1876	97,478,700	78,643,155				29,927,900.00	7,942,539.00
1877	151,070,300	62,518,600				24,439,700.00	11,505,312.52
1878	152,437,300	51,585,400				11,852,100.00	6,410,848.33
1879	112,411,800	40,204,700				9,313,382.00	3,784,569.29
1880	24,980,500	29,801,700				7,100,386.00	3,097,983.77
1881	6,763,600	40,080,700				12,466,045.00	2,844,107.37
1882	3,801,500	53,838,500				16,978,700.00	3,630,989.32
1883	15,572,100	59,875,000	\$17,042,869.00	\$1,146,889.00		4,674,927.00	6,562,943.25
1884	26,255,500	72,260,700	20,466,304.00	2,869,060.00		3,589,808.00	6,861,741.03
1885	45,634,800	72,669,700	20,692,213.00	5,236,257.00		5,769,080.00	6,791,087.93
1886	46,701,100	54,532,935	14,311,170.00	13,412,608.50		4,022,497.50	3,840,402.05
1887	20,786,640	30,506,030	19,647,970.50	16,687,549.50		1,259,942.60	2,165,539.41
1888	17,453,780	25,843,765	29,008,271.00	20,662,140.25	\$398,580.20	275,350.30	6,770,380.08
Total	736,561,120	787,530,330	121,788,797.50	60,014,504.25	398,580.20	149,201,826.40	

No. 43.—DEPOSITS, REDEMPTIONS, ASSESSMENTS FOR EXPENSES, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF THE FIVE PER CENT. REDEMPTION FUND OF NATIONAL BANKS, BY FISCAL YEARS, TO JUNE 30, 1888, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Assessments.	Transfers and repayments.	Balance.
1875.....	\$140,874,563.53	\$130,322,945.00	.....	\$1,000,262.76	\$9,551,355.77
1876.....	177,485,074.44	176,121,855.00	\$290,965.37	1,634,644.11	8,988,965.73
1877.....	215,580,271.83	214,361,300.00	365,193.31	782,797.06	9,059,947.19
1878.....	205,308,371.37	203,416,400.00	357,066.10	530,180.92	10,064,671.54
1879.....	156,670,138.19	152,455,000.00	317,942.48	580,732.28	13,381,134.97
1880.....	56,512,201.10	54,837,600.00	240,949.95	789,961.25	14,024,824.87
1881.....	48,831,326.63	46,844,300.00	143,728.39	1,415,570.04	14,452,553.07
1882.....	58,041,777.64	57,644,500.00	126,212.12	978,047.03	13,745,671.56
1883.....	76,307,727.55	75,452,100.00	142,508.72	1,136,352.83	13,322,337.56
1884.....	98,883,599.17	98,593,100.00	150,611.53	1,314,180.15	12,188,045.05
1885.....	117,172,640.18	118,745,200.00	178,579.34	1,077,584.73	9,359,321.16
1886.....	103,359,393.61	100,794,895.00	175,522.15	1,552,680.34	10,195,617.28
1887.....	52,522,359.27	51,261,200.00	160,611.15	3,327,246.34	7,968,919.06
1888.....	43,290,223.72	43,379,185.00	135,180.53	1,219,495.34	6,525,281.91
Total.....	1,550,839,668.23	1,524,189,580.00	2,785,071.14	17,339,735.18	.....

No. 44.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS THAT HAVE FAILED, BY FISCAL YEARS, TO JUNE 30, 1888, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
1867.....	\$44,000.00	\$87,230.00	.....	.....
1868.....	648,171.95	584,752.65	.....	\$20,189.30
1869.....	653,220.20	419,978.90	.....	253,430.60
1870.....	27,732.00	122,227.60	.....	158,935.00
1871.....	96,209.60	104,159.50	.....	150,985.10
1872.....	1,473,459.25	842,369.35	.....	782,075.00
1873.....	474,701.25	818,627.00	.....	438,149.25
1874.....	724,126.54	458,510.00	.....	703,765.79
1875.....	1,434,065.96	1,115,693.00	.....	1,022,138.75
1876.....	588,535.00	770,818.80	.....	837,854.95
1877.....	855,988.25	773,915.00	.....	919,928.20
1878.....	598,104.50	752,497.50	.....	765,535.20
1879.....	814,870.25	636,613.50	.....	943,791.95
1880.....	217,008.00	382,116.50	.....	778,683.45
1881.....	325,562.50	426,888.50	.....	677,357.45
1882.....	975,729.25	533,504.50	.....	1,119,582.20
1883.....	452,787.50	722,808.00	.....	849,561.70
1884.....	634,780.00	625,212.00	.....	859,129.70
1885.....	837,413.00	703,785.50	\$99,323.00	893,434.20
1886.....	885,440.00	608,707.00	.....	1,170,167.20
1887.....	297,890.00	406,773.50	83,445.00	977,838.70
1888.....	581,338.00	437,793.20	.....	1,121,383.50
Total.....	13,639,133.00	12,334,981.50	182,768.00	.....

No. 45.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS IN LIQUIDATION, BY FISCAL YEARS, TO JUNE 30, 1888, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
1867.....	\$37,490.00	\$5,600.00	.....	\$31,890.00
1868.....	92,198.25	17,427.75	.....	106,660.50
1869.....	112,500.00	38,430.50	.....	180,730.00
1870.....	758,428.00	80,527.65	.....	858,630.35
1871.....	2,920,861.00	1,203,367.50	.....	2,576,123.85
1872.....	1,999,645.00	2,531,784.55	.....	2,043,984.30
1873.....	1,858,620.00	2,423,151.00	.....	1,479,453.30
1874.....	2,561,283.00	915,990.00	\$900.00	3,123,846.30
1875.....	3,316,721.00	1,974,954.00	2,000.00	4,463,613.30
1876.....	2,607,643.00	2,509,456.50	.....	4,561,799.80
1877.....	1,878,016.00	2,405,317.00	29,662.00	4,004,836.80
1878.....	2,561,039.50	1,810,752.00	163,429.50	4,591,694.80
1879.....	2,569,228.00	1,554,086.50	179,594.00	5,427,242.30
1880.....	1,056,183.00	1,058,414.50	.....	5,425,010.80
1881.....	1,281,961.00	1,144,906.40	.....	5,562,065.40
1882.....	7,957,752.00	1,769,756.00	17,757.00	11,732,304.40
1883.....	7,284,980.00	4,595,593.00	.....	14,421,691.40
1884.....	5,015,950.50	5,746,173.50	531,900.00	13,159,568.40
1885.....	12,684,354.00	7,066,226.50	109,793.00	18,667,902.90
1886.....	35,202,542.75	14,637,711.00	143,596.00	39,089,138.65
1887.....	31,435,378.25	17,313,545.00	91,229.00	53,119,742.90
1888.....	25,539,318.10	20,717,893.25	255,897.60	57,685,270.15
Total.....	150,732,092.35	91,521,064.10	1,525,758.10	.....

No. 46.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS REDUCING CIRCULATION, BY FISCAL YEARS, TO JUNE 30, 1888, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
1875.....	\$21,164,854.00	\$7,822,019.00	\$624,920.00	\$12,717,915.00
1876.....	29,300,469.00	21,044,412.00	401,266.00	20,572,706.00
1877.....	9,985,065.00	21,871,623.00	619,652.00	8,066,596.00
1878.....	6,080,650.00	9,446,626.00	269,337.00	4,440,283.00
1879.....	7,222,805.00	5,866,001.00	572,060.00	5,225,027.00
1880.....	13,042,896.00	4,961,385.00	172,611.00	13,153,927.00
1881.....	26,063,959.00	10,773,004.00	1,517,446.00	26,307,436.00
1882.....	15,522,365.00	14,505,346.00	3,719,612.00	24,204,843.00
1883.....	16,200,398.00	18,233,878.50	1,284,705.00	20,886,657.50
1884.....	25,389,470.00	20,486,304.00	440,400.50	25,349,423.00
1885.....	17,927,785.00	20,692,213.00	3,550,000.00	19,034,985.00
1886.....	16,514,285.00	14,311,170.00	1,248,710.00	19,889,400.00
1887.....	44,396,630.00	19,647,970.50	842,723.00	43,895,356.50
1888.....	20,400,030.00	29,008,271.00	2,140,905.50	33,146,190.00
Total.....	269,211,661.00	218,670,123.00	17,395,348.00	.....

No. 47.—AGGREGATE DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, BY FISCAL YEARS, TO JUNE 30, 1888, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
1867.....	\$81,490.00	\$92,830.00		
1868.....	740,370.20	602,180.40		\$128,849.80
1869.....	765,720.20	458,409.40		434,160.60
1870.....	786,180.00	202,755.25		1,017,565.85
1871.....	3,017,070.60	1,807,527.60		2,727,108.85
1872.....	3,473,104.25	3,374,153.90		2,820,059.90
1873.....	2,333,321.25	3,241,778.00		1,917,602.55
1874.....	3,285,409.54	1,374,500.00	\$900.00	3,827,612.69
1875.....	25,915,040.96	10,912,666.00	626,920.00	18,203,667.05
1876.....	32,494,047.00	24,324,687.30	401,266.00	25,972,396.75
1877.....	12,719,069.25	25,050,755.00	649,314.00	12,991,361.00
1878.....	9,239,794.00	12,009,875.50	423,766.50	9,797,513.00
1879.....	10,606,993.25	8,050,701.00	751,654.00	11,596,061.25
1880.....	14,316,087.00	6,401,916.00	172,611.00	19,337,621.25
1881.....	27,671,482.50	12,344,798.90	1,517,446.00	33,146,858.85
1882.....	24,465,846.25	16,808,006.50	3,737,369.00	37,056,729.60
1883.....	23,938,165.50	23,552,279.50	1,284,705.00	36,157,910.60
1884.....	31,040,200.50	26,887,689.50	972,300.50	39,368,121.10
1885.....	31,449,562.00	28,462,225.00	3,750,116.00	38,596,332.10
1886.....	52,602,267.75	29,537,588.00	1,392,306.00	60,248,705.85
1887.....	76,129,898.25	37,368,289.00	1,017,397.00	97,992,918.10
1888.....	46,520,686.10	50,163,957.45	2,396,803.10	91,952,843.65
Total.....	433,582,886.35	322,526,168.60	19,103,874.10	

No. 48.—PACKAGES OF NATIONAL-BANK NOTES DELIVERED DURING THE FISCAL YEAR 1888.

Packages of assorted national-bank notes, fit for circulation, forwarded by express to national banks.....	13,562
Packages of assorted national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	82,035
Total.....	95,597

No. 49.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES DURING THE FISCAL YEAR 1888.

Charges for transportation.....	\$51,529.76
Costs for assorting:	
Salaries.....	\$86,232.40
Printing and binding.....	2,580.78
Stationery.....	687.44
Contingent expenses.....	111.10
Total.....	80,611.72
Total.....	141,141.48

No. 50.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878, TO SEPTEMBER, 1888, AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1878—April (18th to 30th)...	\$3,054,364	0.6	0.1	95.4	2.6	1.3
May	6,617,137	6.2	0.8	75.7	15.8	1.5
June	6,065,828	5.4	0.1	60.1	32.6	1.8
Total	15,737,320	4.8	0.4	73.3	19.9	1.6
July	8,201,698	4.6	0.1	65.0	29.1	1.2
August	10,249,459	4.3	0.3	71.0	23.5	0.9
September	9,199,455	4.7	0.3	75.1	18.6	1.3
October	8,387,976	5.2	0.4	64.6	28.6	1.2
November	6,824,556	5.9	0.3	63.7	28.6	1.5
December	6,264,674	60.3	0.3	13.1	24.9	1.4
Total	49,127,818	12.0	0.3	61.3	25.2	1.2
1879—January	7,659,000	6.1	0.1	3.0	20.4	69.5
February	8,236,000	2.2	0.3	0.5	6.1	90.0
March	9,339,000	0.6	0.2	0.1	2.7	96.4
April	8,190,000	1.3	0.1	0.2	3.3	95.1
May	7,584,000	0.9	0.2	0.1	4.7	94.1
June	7,208,000	0.6	0.2	.....	6.2	93.0
Total	48,216,000	1.9	0.2	0.8	7.0	90.1
July	9,335,000	0.3	0.1	.....	15.1	84.5
August	10,585,000	0.4	0.3	.....	18.6	80.8
September	11,472,000	0.5	0.2	.....	20.8	78.5
October	10,979,000	19.5	0.1	.....	21.8	58.6
November	8,467,000	46.4	0.2	1.9	27.4	24.1
December	8,175,000	66.9	0.2	.....	23.4	9.5
Total	58,993,000	19.8	0.2	0.3	21.0	58.7
1880—January	11,969,000	68.3	0.2	.....	16.5	15.0
February	12,258,000	63.2	0.1	.....	21.8	14.9
March	14,477,000	69.0	0.1	.....	24.9	6.0
April	11,818,000	62.2	0.1	.....	29.7	8.0
May	9,852,000	52.1	0.2	.....	27.1	20.6
June	10,701,000	48.8	0.1	.....	32.9	18.2
Total	71,075,000	61.4	0.1	.....	25.3	13.2
July	13,301,000	57.7	0.1	.....	31.4	10.8
August	14,403,000	55.9	0.1	.....	37.8	6.2
September	12,859,000	49.9	0.1	.....	44.6	5.4
October	10,575,000	42.4	0.1	.....	51.9	5.6
November	9,081,000	45.0	0.1	.....	50.0	4.9
December	9,234,000	46.2	0.2	.....	47.8	5.8
Total	69,453,000	50.4	0.1	.....	42.9	6.6
1881—January	10,573,000	47.5	0.1	.....	45.1	7.3
February	11,221,000	44.5	0.1	.....	44.1	11.3
March	13,196,000	47.6	0.1	.....	47.1	6.2
April	11,664,000	44.5	0.1	.....	51.5	8.9
May	11,051,000	45.9	0.1	.....	50.9	3.1
June	11,013,000	39.3	0.1	.....	57.0	3.6
Total	68,738,000	45.0	0.1	.....	49.3	5.6
July	12,082,000	38.8	0.1	.....	57.9	3.2
August	15,206,000	43.5	0.1	.....	52.8	3.6
September	14,108,000	37.1	0.1	.....	60.7	2.1
October	13,019,000	35.8	0.1	.....	62.1	2.0
November	9,718,000	62.9	0.1	.....	33.8	8.2
December	10,973,000	77.1	0.1	.....	18.7	4.1
Total	75,106,000	47.6	0.1	.....	49.3	3.0
1882—January	13,393,000	72.9	0.1	.....	20.3	6.7
February	13,589,000	66.5	0.1	.....	24.8	8.6
March	14,000,000	75.6	0.1	.....	19.8	4.5
April	10,528,000	73.5	0.2	.....	22.2	4.1
May	11,986,000	70.7	0.2	.....	23.4	5.7
June	11,434,000	68.7	0.1	.....	23.4	7.8
Total	74,930,000	72.9	0.1	.....	21.2	5.8

No. 50.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1882—July	\$13,730,000	66.5	0.1	.....	24.8	8.6
August	16,487,000	46.1	0.1	.....	48.2	5.6
September	14,695,000	38.8	0.1	.....	55.5	5.6
October	13,101,000	18.2	0.1	42.2	32.1	7.4
November	9,939,000	10.3	0.1	63.9	16.2	9.5
December	10,381,000	5.3	0.1	69.1	18.7	6.8
Total	78,333,000	33.6	0.1	24.3	34.8	7.2
1883—January	12,574,000	4.2	0.1	72.1	15.7	7.9
February	12,194,000	3.9	0.1	75.1	15.9	5.0
March	12,435,000	6.5	0.1	73.7	13.1	6.6
April	9,199,000	10.8	0.1	65.5	17.7	5.9
May	8,155,000	4.7	0.1	62.2	26.1	6.9
June	13,630,000	3.3	0.1	69.4	20.2	7.0
Total	68,187,000	5.3	0.1	70.5	17.7	6.4
July	14,609,000	2.3	0.1	79.1	13.0	5.5
August	13,290,000	2.7	0.1	73.2	18.0	6.0
September	12,050,000	3.2	0.1	77.8	13.9	5.0
October	11,616,000	2.9	0.1	75.8	16.4	4.2
November	8,928,000	3.1	0.1	67.6	22.5	6.1
December	9,338,000	2.8	0.1	71.3	19.4	6.4
Total	69,831,000	2.8	0.1	74.7	16.7	5.7
1884—January	11,768,000	2.4	0.1	66.2	23.7	7.6
February	12,069,000	2.1	0.1	67.5	22.0	8.3
March	11,447,000	1.8	0.1	60.7	26.4	11.0
April	9,850,000	2.5	0.1	58.9	26.8	13.7
May	9,289,000	3.3	0.1	48.5	35.3	14.8
June	9,459,000	3.1	0.1	40.0	35.6	21.2
Total	63,882,000	2.5	0.1	57.3	27.8	12.3
July	13,111,000	1.6	0.1	48.1	32.4	17.8
August	12,828,000	1.3	0.1	44.4	32.3	21.9
September	11,992,000	1.6	0.1	32.4	31.4	34.5
October	10,369,000	1.8	0.1	23.6	32.1	42.4
November	7,717,000	1.9	0.1	18.3	42.2	37.5
December	8,087,000	1.7	0.1	17.9	44.0	36.3
Total	64,104,000	1.6	0.1	33.1	34.8	30.4
1885—January	10,306,000	1.1	0.1	26.6	40.5	31.7
February	10,461,000	0.8	0.1	31.4	32.3	35.4
March	11,281,000	0.7	0.1	39.7	34.5	25.0
April	9,983,000	0.9	0.1	38.1	41.3	19.6
May	9,523,000	0.7	0.1	43.0	37.4	18.8
June	9,644,000	0.7	0.2	32.5	33.3	33.3
Total	61,198,000	0.8	0.1	35.2	36.5	27.4
July	11,821,000	0.7	0.2	28.8	23.6	46.7
August	12,700,500	0.6	0.3	47.4	13.5	39.2
September	12,167,000	0.7	0.3	63.4	9.8	25.8
October	10,771,000	0.8	0.2	70.8	11.3	16.9
November	8,730,000	0.9	0.4	56.9	13.4	28.4
December	9,935,000	0.7	0.3	60.5	13.8	24.7
Total	66,124,500	0.7	0.3	54.6	14.3	30.1
1886—January	10,929,000	0.6	0.3	53.3	14.8	31.0
February	11,704,000	0.4	0.2	43.3	8.8	47.3
March	12,512,000	0.6	0.3	31.5	9.2	58.4
April	10,442,000	1.0	0.3	20.2	12.3	66.2
May	9,029,000	0.8	0.3	12.2	15.3	71.4
June	11,887,000	0.7	0.2	4.8	12.6	81.7
Total	66,503,000	0.7	0.3	27.5	12.2	59.3
July	12,606,000	0.7	0.3	2.9	11.3	84.8
August	14,834,000	0.7	0.4	16.5	8.9	73.5
September	12,944,000	0.6	0.3	67.3	9.3	22.5
October	11,583,000	0.7	0.3	70.8	12.0	16.2
November	10,175,000	1.1	0.3	69.3	12.2	17.1
December	10,546,000	1.2	0.3	66.7	15.5	16.3
Total	72,688,000	0.8	0.3	46.5	11.3	41.1

No 50.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1887—January	\$11,808,000	0.9	0.4	67.8	16.2	14.
February	13,112,000	0.4	0.2	74.2	10.1	15.1
March	14,212,000	0.8	0.3	74.5	11.4	13.0
April	11,556,000	1.1	0.3	71.6	13.4	13.6
May	10,900,600	1.0	0.4	72.4	14.1	12.1
June	11,840,300	1.3	0.3	72.6	12.0	13.8
Total	73,428,000	0.9	0.3	72.3	12.8	13.7
July	12,714,000	1.4	0.4	76.2	10.4	11.6
August	15,612,000	0.8	0.2	79.9	8.8	10.3
September	13,833,000	1.1	0.2	79.9	8.4	10.4
October	12,392,000	1.2	0.3	78.1	9.1	11.3
November	10,187,000	1.2	0.5	75.4	10.8	12.1
December	9,789,000	1.1	0.4	74.8	11.0	12.7
Total	74,527,000	1.1	0.3	77.7	9.6	11.3
1888—January	13,509,000	0.7	0.3	77.6	11.0	10.4
February	13,150,000	0.6	0.2	75.8	10.3	13.1
March	11,059,000	0.6	0.4	78.7	9.2	11.1
April	11,176,000	0.7	0.3	73.1	12.5	13.4
May	9,990,000	0.9	0.4	69.6	16.1	13.0
June	10,996,484	0.7	0.3	73.5	14.4	11.1
Total	69,880,484	0.7	0.3	74.9	12.1	12.0
July	14,163,486	0.4	0.2	83.0	8.3	8.1
August	13,860,960	0.5	0.1	87.6	5.5	6.3
September	12,138,688	0.4	0.2	89.1	4.4	5.9

No. 51.—SHIPMENTS OF SILVER COIN FROM TREASURY OFFICES AND MINTS FROM JULY 1, 1885, TO JUNE 30, 1888, INCLUSIVE, AS PER THEIR REPORTS TO THIS OFFICE.

Office.	From July 1, 1887, to June 30, 1888.			Silver coin shipped from July 1, 1885, to June 30, 1887.	Total.
	Standard dollars.	Fractional silver.	Total.		
Washington	\$778,017.23	\$452,264.24	\$1,230,281.47	\$1,568,427.29	\$2,798,708.76
Baltimore	366,500.00	133,000.00	499,500.00	1,041,493.93	1,540,993.93
New York	3,196,957.35	1,120,589.42	4,317,546.77	9,558,534.14	13,876,080.91
Philadelphia	1,093,989.70	1,093,989.70	2,187,979.40	1,799,156.46	2,893,146.16
Boston	3,065,492.90	829,586.02	3,895,078.92	6,895,447.88	10,790,526.80
Cincinnati	2,069,419.54	709,539.71	2,778,959.25	5,956,420.22	8,735,379.47
Chicago	3,851,267.55	1,447,698.57	5,298,966.12	9,720,775.10	15,019,741.22
Saint Louis	2,496,089.26	914,900.09	3,410,989.35	6,102,541.39	9,513,530.74
New Orleans	300.00	735,198.25	735,498.25	2,275,073.42	3,010,571.67
Total	15,824,043.83	7,436,766.00	23,260,809.83	44,917,869.83	68,178,679.66
San Francisco	2,539,165.00	590,690.00	3,129,855.00	2,905,500.00	6,035,355.00
Mint, Philadelphia	2,551,349.65	5,597.75	2,556,947.40	6,216,574.73	8,773,522.13
Mint, New Orleans	8,025,095.70	.....	8,025,095.70	11,273,495.85	19,298,591.55
Mint, San Francisco	14,000.00	.....	14,000.00	3,444,500.00	3,458,500.00
Total	10,590,445.35	5,597.75	10,596,043.10	20,934,570.58	31,530,613.68
Total shipments	28,953,654.18	8,033,053.75	36,986,707.93	68,757,940.41	105,744,648.34

No. 52.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM TREASURY OFFICES AND MINTS, THE CHARGES THEREON FOR TRANSPORTATION, AND THE AVERAGE COST PER \$1,000.

Period.	From Treasury offices east of the Rocky Mountains.			From mints.			From sub-treasury at San Francisco.			Total.		
	Amount shipped for which bills have been rendered.	Charges thereon.	Average charge per \$1,000.	Amount shipped.	Charges thereon.	Average charge per \$1,000.	Amount of shipment as per bills rendered.	Charges thereon.	Average charge per \$1,000.	Amount shipped.	Charges thereon.	Average charge per \$1,000.
Fiscal year 1886.....	\$21,805,109.81	\$29,774.76	\$1.36	\$10,960,927.76	\$33,537.58	\$3.06	\$795,000.00	\$4,508.65	\$5.67	\$33,561,037.57	\$67,820.99	\$2.02
1886—July.....	2,332,976.30	3,031.26	1.30	713,195.95	2,488.14	3.49	54,000.00	299.05	5.54	3,100,172.25	5,818.45	1.88
August.....	2,584,975.84	3,215.77	1.24	1,353,490.10	2,951.08	2.18	70,000.00	335.70	4.79	4,005,465.94	6,502.55	1.62
September.....	3,228,473.21	4,566.07	1.41	1,684,488.50	3,092.10	1.95	213,500.00	1,215.00	5.69	5,027,461.71	8,873.17	1.76
October.....	2,675,941.04	4,077.21	1.52	1,876,496.30	2,995.35	1.59	242,000.00	1,418.00	5.86	4,798,537.34	8,490.56	1.77
November.....	2,036,553.54	3,120.31	1.53	1,205,492.90	1,930.15	1.60	248,000.00	1,459.90	5.89	3,490,047.44	5,510.36	1.86
December.....	1,786,970.52	2,413.97	1.35	1,129,497.60	1,547.56	1.37	189,000.00	1,187.65	6.28	3,105,468.12	4,149.18	1.66
1887—January.....	866,754.54	1,158.97	1.33	255,996.05	406.42	1.59	132,000.00	1,019.05	7.72	1,254,750.59	1,584.44	2.06
February.....	1,023,480.40	1,303.29	1.27	320,497.25	432.87	1.35	115,500.00	723.45	6.26	1,458,496.65	1,459.61	1.68
March.....	1,647,361.10	2,048.80	1.24	406,997.50	534.95	1.31	189,500.00	1,184.10	6.24	2,243,858.60	2,767.85	1.68
April.....	1,327,099.41	1,875.27	1.41	339,996.25	485.32	1.43	185,500.00	1,074.80	5.70	1,855,595.66	2,455.39	1.85
May.....	1,565,583.77	1,921.77	1.23	398,497.15	527.97	1.32	186,000.00	1,033.70	5.55	2,150,080.92	2,483.44	1.62
June.....	2,036,481.35	2,734.27	1.34	388,996.27	663.46	1.70	282,500.00	1,880.65	6.66	2,707,977.62	5,278.38	1.95
Fiscal year 1887.....	23,112,760.02	31,466.96	1.36	9,973,642.82	18,055.37	1.81	2,110,500.00	12,831.05	6.08	35,196,902.84	62,353.38	1.77
1887—July.....	1,945,583.99	3,355.22	1.73	384,998.20	660.19	1.77	317,240.00	1,861.65	5.86	2,647,822.19	5,897.06	2.23
August.....	2,694,881.69	4,011.85	1.49	832,997.15	1,809.97	2.17	395,740.00	2,483.00	6.27	3,923,618.84	5,304.82	2.12
September.....	3,533,255.63	5,660.53	1.60	2,179,993.95	3,487.47	1.60	364,250.00	2,376.10	6.52	6,077,499.58	11,524.10	1.98
October.....	2,916,164.47	4,537.69	1.55	2,135,087.10	3,029.90	1.41	289,400.00	2,020.65	6.98	5,341,551.57	5,588.24	1.79
November.....	2,493,198.69	3,425.57	1.42	1,787,497.40	2,701.95	1.51	227,250.00	1,479.90	6.51	4,417,946.09	7,607.42	1.72
December.....	2,032,238.31	3,048.15	1.50	1,149,995.65	1,501.15	1.39	268,770.00	1,759.20	6.17	3,451,003.96	4,408.50	1.86
1888—January.....	863,134.64	1,005.56	1.16	398,997.00	443.93	1.31	169,990.00	1,152.10	6.77	1,373,121.64	2,003.59	1.90
February.....	1,117,640.05	1,384.12	1.24	316,494.25	423.66	1.33	145,710.00	879.50	6.12	1,577,844.30	2,687.28	1.70
March.....	1,249,197.71	1,806.50	1.25	390,197.25	485.38	1.21	249,920.00	1,512.70	6.05	1,988,288.96	3,804.67	1.91
April.....	1,313,247.26	1,700.91	1.29	340,994.60	417.37	1.19	219,140.00	1,232.85	6.62	1,892,381.86	3,351.13	1.73
May.....	1,387,103.62	1,870.04	1.35	354,395.65	480.23	1.35	209,325.00	1,342.05	6.41	1,950,824.27	3,701.32	1.90
June.....	1,716,189.77	2,255.44	1.31	364,494.90	497.26	1.36	275,120.00	1,826.85	6.64	2,354,804.67	4,579.55	1.94
Fiscal year 1888.....	23,260,809.83	34,070.67	1.46	10,596,043.10	16,060.46	1.51	3,129,855.00	19,926.55	6.37	36,986,707.93	70,057.68	1.89

No. 53.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872, IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1873, TO SEPTEMBER, 1888.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1878—March	\$47,327,341.75	\$2,810,000	\$22,585,000	\$24,742,341.75
April	49,521,372.12	920,000	27,835,000	21,686,372.12
May	56,095,892.66	235,000	36,955,000	19,740,892.66
June	62,020,120.73	570,000	46,245,000	15,775,120.73
July	67,105,859.19	460,000	51,120,000	15,985,859.19
August	68,348,254.36	1,460,000	47,815,000	20,533,254.36
September	63,049,339.67	1,345,000	39,545,000	23,504,339.67
October	64,175,605.84	180,000	35,660,000	28,515,605.84
November	63,655,404.16	1,210,000	35,070,000	28,585,404.16
December	59,582,505.38	2,150,000	33,190,000	26,392,505.38
1879—January	62,463,706.94	755,000	40,445,000	22,018,706.94
February	72,650,231.65	9,425,000	36,675,000	35,975,231.65
March	67,370,677.54	2,580,000	25,145,000	42,225,677.54
April	61,998,485.16	1,140,000	30,905,000	31,093,485.16
May	69,142,335.67	1,155,000	25,890,000	43,262,335.67
June	66,015,969.62	1,450,000	29,355,000	36,660,969.62
July	63,791,465.72	590,000	40,250,000	23,541,465.72
August	70,597,606.37	960,000	34,375,000	36,222,606.37
September	48,173,254.41	1,975,000	29,240,000	18,933,254.41
October	37,522,567.20	2,315,000	20,195,000	17,327,567.20
November	29,973,454.09	685,000	13,585,000	16,388,454.09
December	22,660,493.88	425,000	10,090,000	12,570,493.88
1880—January	24,299,562.45	215,000	12,685,000	11,614,562.45
February	26,149,093.12	670,000	11,095,000	15,054,093.12
March	24,080,080.79	175,000	8,320,000	15,760,080.79
April	26,474,279.79	175,000	8,985,000	17,489,279.79
May	30,833,019.97	600,000	12,650,000	18,183,019.97
June	33,020,559.11	360,000	14,235,000	18,785,559.11
July	34,099,123.52	590,000	15,075,000	19,024,123.52
August	31,649,849.33	105,000	11,205,000	20,444,849.33
September	27,148,612.89	90,000	9,885,000	17,263,612.89
October	22,418,992.71	150,000	8,625,000	13,793,992.71
November	19,574,937.36	75,000	8,450,000	11,124,937.36
December	15,741,818.06	25,000	6,980,000	8,761,818.06
1881—January	19,181,616.35	.....	8,630,000	10,551,616.35
February	22,206,600.52	.....	7,640,000	14,566,600.52
March	21,338,197.63	240,000	6,565,000	14,773,197.63
April	22,927,086.33	40,000	8,255,000	14,672,086.33
May	26,922,304.87	.....	10,860,000	16,062,304.87
June	30,204,092.45	275,000	11,650,000	18,554,092.45
July	29,624,909.88	215,000	10,525,000	19,099,909.88
August	29,320,869.01	175,000	9,450,000	19,870,869.01
September	27,130,132.07	35,000	8,105,000	19,025,132.07
October	26,281,768.66	35,000	8,275,000	18,006,768.66
November	26,401,078.19	55,000	8,990,000	17,411,078.19
December	25,992,799.99	50,000	9,540,000	16,452,799.99
1882—January	28,714,394.46	70,000	11,330,000	17,384,394.46
February	29,701,850.17	105,000	11,445,000	18,256,850.17
March	28,371,415.21	215,000	10,925,000	17,446,415.21
April	28,627,824.31	125,000	10,990,000	17,637,824.31
May	31,938,690.18	265,000	12,065,000	19,873,690.18
June	34,670,589.08	75,000	13,245,000	21,425,589.08
July	34,969,589.86	510,000	12,220,000	22,749,589.86
August	35,883,940.65	185,000	11,815,000	24,068,940.65
September	31,948,158.41	130,000	10,540,000	21,408,158.41
October	29,689,196.17	110,000	9,835,000	19,854,196.17
November	30,591,392.21	10,000	9,835,000	20,756,392.21
December	28,454,394.86	10,000	9,575,000	18,879,394.86
1883—January	33,592,236.55	60,000	12,430,000	21,162,236.55
February	32,744,817.28	210,000	11,130,000	21,614,817.28
March	29,878,561.26	250,000	9,465,000	20,413,561.26
April	30,969,623.27	55,000	10,050,000	20,919,623.27
May	33,471,824.57	15,000	11,790,000	21,681,824.57
June	36,498,839.42	315,000	13,060,000	23,438,839.42
July	37,632,646.03	25,000	12,885,000	24,747,646.03
August	37,791,765.88	90,000	12,055,000	25,736,765.88
September	37,194,420.01	75,000	11,870,000	25,324,420.01
October	37,113,037.33	75,000	12,545,000	24,568,037.33
November	39,874,644.35	100,000	14,365,000	25,509,644.35
December	39,644,248.72	80,000	14,480,000	25,164,248.72
1884—January	42,156,188.89	45,000	16,835,000	25,321,188.89
February	45,808,632.26	90,000	18,125,000	27,683,632.26
March	45,904,652.22	520,000	14,955,000	30,949,652.22
April	45,765,833.28	105,000	14,920,000	30,845,833.28
May	38,731,840.75	20,000	11,030,000	27,701,840.75

No. 53.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT,
ACT OF JULY 8, 1872, ETC.—Continued.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1884—June.....	\$40,183,801.75	\$195,000	\$12,190,000	\$27,993,801.75
July.....	42,727,989.53	65,000	13,165,000	29,562,989.53
August.....	40,843,553.52	150,000	14,270,000	26,573,553.52
September.....	36,524,872.86	315,000	15,630,000	20,894,872.86
October.....	33,942,171.85	85,000	17,770,000	16,172,171.85
November.....	32,200,683.43	120,000	22,575,000	9,625,683.43
December.....	36,499,575.42	160,000	24,760,000	11,739,575.42
1885—January.....	43,958,468.83	45,000	30,085,000	13,873,468.83
February.....	48,926,821.53	380,000	30,200,000	18,726,821.53
March.....	46,683,288.39	1,005,000	26,210,000	20,473,288.39
April.....	46,865,690.08	50,000	25,400,000	21,465,690.08
May.....	50,417,109.15	315,000	26,925,000	23,492,109.15
June.....	45,047,378.94	200,000	29,585,000	15,462,378.94
July.....	48,418,996.74	260,000	31,420,000	16,998,996.74
August.....	55,658,656.00	695,000	30,865,000	24,793,656.00
September.....	51,129,332.35	695,000	23,185,000	27,944,332.35
October.....	45,695,341.31	410,000	18,145,000	27,550,341.31
November.....	43,290,642.91	210,000	17,555,000	25,735,642.91
December.....	41,731,200.11	265,000	13,790,000	27,941,200.11
1886—January.....	47,890,388.92	260,000	14,590,000	33,300,388.92
February.....	47,197,291.92	385,000	14,920,000	32,277,291.92
March.....	42,214,484.54	840,000	11,925,000	30,289,484.54
April.....	37,603,774.09	225,000	11,515,000	26,088,774.09
May.....	40,244,098.33	585,000	13,955,000	26,289,098.33
June.....	41,118,316.79	250,000	18,250,000	22,868,316.79
July.....	41,044,142.44	470,000	19,105,000	21,939,142.44
August.....	46,774,647.22	1,510,000	11,195,000	35,579,647.22
September.....	44,224,080.83	150,000	7,705,000	36,519,080.83
October.....	38,107,305.27	20,000	7,140,000	30,967,305.27
November.....	36,573,188.34	280,000	7,025,000	29,548,188.34
December.....	29,679,325.78	200,000	6,510,000	23,169,325.78
1887—January.....	33,003,681.60	100,000	8,720,000	24,283,681.60
February.....	33,869,201.91	250,000	8,180,000	25,689,201.91
March.....	28,294,937.58	410,000	7,135,000	21,159,937.58
April.....	28,575,473.87	100,000	8,350,000	20,225,473.87
May.....	30,757,376.30	410,000	8,890,000	21,767,376.30
June.....	28,783,796.79	310,000	8,770,000	20,013,796.79
July.....	28,093,739.92	350,000	8,460,000	19,633,739.92
August.....	28,287,538.90	420,000	7,130,000	21,157,538.90
September.....	24,145,212.17	150,000	6,535,000	17,610,212.17
October.....	22,470,066.74	170,000	7,215,000	15,261,066.74
November.....	23,153,220.39	320,000	6,835,000	16,318,220.39
December.....	22,409,424.94	130,000	6,985,000	15,424,424.94
1888—January.....	28,660,468.63	280,000	10,645,000	18,015,468.63
February.....	33,482,086.72	440,000	11,215,000	22,267,086.72
March.....	33,085,622.59	650,000	8,915,000	24,170,622.59
April.....	39,046,614.30	100,000	10,555,000	28,491,614.30
May.....	46,158,199.81	470,000	12,230,000	33,928,199.81
June.....	52,398,204.07	250,000	14,415,000	37,983,204.07
July.....	55,030,739.84	100,000	15,205,000	39,825,739.84
August.....	56,225,392.78	90,000	14,645,000	41,580,392.78
September.....	53,358,963.25	580,000	12,730,000	40,628,963.25

TREASURER.

No. 54.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH, FROM MARCH, 1878, TO SEPTEMBER, 1888.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treasury cash.	Gold certificates in circulation.	Net gold in Treasury, coin and bullion.
1878—March	\$120,106,317.17	\$7,179,200	\$50,704,200	\$69,402,117.17
April	120,012,781.64	9,032,660	45,948,840	74,063,941.64
May	122,917,907.88	31,235,300	21,246,300	101,671,607.88
June	128,460,202.87	19,469,320	24,897,680	103,562,522.87
July	132,014,619.41	18,170,420	23,852,980	108,161,639.41
August	134,548,036.53	20,794,220	17,222,180	117,325,856.53
September	136,036,302.20	9,392,920	23,433,680	112,602,622.20
October	140,872,154.79	9,901,520	22,906,480	117,965,674.79
November	142,400,135.29	9,845,120	24,117,780	118,282,355.29
December	135,382,639.42	391,420	21,189,280	114,193,359.42
1879—January	133,756,906.65	544,020	17,082,680	116,674,226.65
February	133,265,559.43	400,220	16,379,280	116,886,279.43
March	133,416,125.85	50,740	16,253,960	117,162,165.85
April	134,520,140.48	62,140	15,710,460	118,809,680.48
May	136,680,260.14	33,580	15,380,120	121,300,140.14
June	135,236,474.62	133,880	15,279,820	119,956,654.62
July	135,517,483.25	43,800	15,196,900	120,320,583.25
August	141,546,390.52	120,000	15,008,700	126,537,690.52
September	169,606,995.03	67,700	14,843,200	154,763,795.03
October	171,517,713.65	213,400	14,377,600	157,140,113.65
November	160,443,436.80	183,740	13,195,460	147,247,976.80
December	157,790,321.84	740,960	11,596,140	146,194,181.84
1880—January	153,690,026.43	61,100	10,350,000	143,340,026.43
February	146,750,758.04	327,300	9,755,300	136,995,458.04
March	144,010,010.55	611,500	8,244,000	135,766,010.55
April	138,783,440.08	173,800	8,056,800	130,726,640.08
May	128,709,496.51	39,800	8,010,300	120,699,196.51
June	126,145,427.20	40,700	7,963,900	118,181,527.20
July	123,126,645.54	32,600	7,852,000	115,274,645.54
August	127,679,279.45	36,800	7,661,100	120,018,179.45
September	135,244,833.65	31,600	7,480,100	127,764,733.65
October	140,725,952.74	6,800	7,447,700	133,278,252.74
November	151,362,519.38	19,120	7,381,380	143,981,139.38
December	156,742,005.77	130,500	6,528,380	150,213,715.77
1881—January	154,544,209.15	50,080	6,491,400	148,052,809.15
February	173,038,253.01	312,080	6,229,400	166,808,853.01
March	173,668,163.08	142,900	6,028,900	167,639,263.08
April	170,319,754.53	1,400	5,961,200	164,358,554.53
May	163,770,158.17	36,320	5,876,280	157,893,878.17
June	163,171,661.25	23,400	5,759,520	157,412,141.25
July	154,911,475.21	1,700	5,748,120	149,163,355.21
August	169,495,521.94	3,800	5,397,120	164,098,401.94
September	174,361,344.52	9,600	5,239,320	169,122,024.52
October	172,989,829.17	3,700	5,204,220	167,785,609.17
November	178,225,303.41	8,300	5,199,620	173,025,683.41
December	172,617,467.38	-----	5,188,120	167,429,347.38
1882—January	165,152,788.62	7,900	5,180,220	159,972,568.62
February	173,757,874.07	15,800	5,172,320	168,585,554.07
March	166,457,356.93	-----	5,166,920	161,290,436.93
April	155,069,102.18	1,000	5,071,120	149,997,982.18
May	153,985,545.28	2,500	5,052,920	148,932,625.28
June	148,506,389.95	8,100	5,029,020	143,477,369.95
July	145,079,030.31	1,500	5,016,440	140,062,590.31
August	149,303,920.69	-----	4,992,040	144,311,880.69
September	152,739,106.43	-----	4,907,440	147,831,666.43
October	150,805,743.54	14,990,170	11,370,270	148,435,473.54
November	164,267,584.64	15,950,270	19,458,270	144,809,314.64
December	171,504,568.39	25,105,030	39,514,810	131,989,758.39
1883—January	173,317,854.35	25,107,300	47,669,640	125,648,194.35
February	177,661,630.86	32,296,270	42,554,470	135,107,160.86
March	184,752,713.90	31,525,210	43,444,510	141,308,203.90
April	187,837,441.93	32,935,420	48,398,200	139,439,241.93
May	193,310,043.00	23,869,000	59,591,940	133,718,103.00
June	198,078,567.68	22,571,270	59,807,370	138,271,197.68
July	202,774,035.16	23,383,440	60,068,600	142,705,435.16
August	204,172,975.33	28,445,200	54,547,540	149,625,435.33
September	206,130,543.10	27,480,300	55,014,940	151,115,603.10
October	209,429,939.90	31,252,760	52,076,180	157,353,759.90
November	216,133,327.54	27,035,300	58,897,620	157,235,707.54
December	219,014,739.63	27,446,780	63,585,140	155,429,599.63
1884—January	221,813,356.49	23,788,000	77,462,620	144,350,736.49
February	221,851,693.11	30,600,070	77,843,430	144,038,203.11
March	211,071,506.97	35,424,250	68,812,150	142,259,356.97
April	196,325,625.72	44,415,395	66,700,805	139,624,820.72
May	201,132,388.01	39,686,780	59,125,480	142,006,908.01

No. 54.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, ETC.—Continued.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treas- ury cash.	Gold certifi- cates in cir- culation.	Net gold in Treasury, coin and bullion.
1884—June.....	\$204, 876, 594. 15	\$27, 246, 020	\$71, 146, 640	\$133, 729, 954. 15
July.....	210, 539, 550. 98	26, 525, 830	91, 491, 490	119, 048, 060. 98
August.....	214, 483, 657. 17	29, 701, 980	92, 017, 940	122, 485, 717. 17
September.....	217, 904, 042. 81	33, 546, 969	87, 389, 660	130, 514, 382. 81
October.....	222, 536, 360. 43	32, 477, 750	87, 865, 570	134, 670, 790. 43
November.....	231, 389, 360. 85	26, 701, 060	93, 374, 290	138, 015, 070. 85
December.....	234, 975, 851. 95	26, 343, 730	93, 287, 420	141, 688, 431. 95
1885—January.....	237, 167, 975. 84	22, 209, 150	111, 980, 380	125, 187, 595. 84
February.....	240, 029, 843. 24	40, 426, 930	112, 683, 290	127, 346, 553. 24
March.....	241, 440, 796. 37	37, 689, 990	115, 967, 540	125, 473, 256. 37
April.....	243, 162, 194. 81	28, 625, 290	125, 234, 800	117, 927, 394. 81
May.....	244, 363, 543. 59	14, 371, 350	128, 553, 010	116, 810, 533. 59
June.....	247, 028, 625. 25	13, 593, 410	126, 729, 730	120, 298, 895. 25
July.....	249, 367, 595. 20	17, 322, 320	123, 289, 000	126, 078, 595. 20
August.....	250, 257, 417. 89	16, 606, 230	123, 885, 490	126, 371, 927. 89
September.....	251, 251, 114. 54	22, 249, 240	118, 137, 790	133, 113, 324. 54
October.....	251, 359, 349. 29	31, 115, 850	109, 020, 760	142, 338, 589. 29
November.....	251, 945, 578. 13	34, 492, 968	105, 554, 092	146, 391, 486. 13
December.....	253, 351, 409. 48	34, 350, 479	105, 359, 601	147, 991, 808. 48
1886—January.....	251, 371, 561. 58	24, 060, 709	116, 284, 951	136, 086, 610. 58
February.....	249, 801, 087. 53	33, 671, 010	105, 637, 050	144, 164, 037. 53
March.....	242, 155, 167. 40	46, 797, 927	90, 775, 643	151, 379, 524. 40
April.....	240, 580, 532. 67	52, 396, 875	84, 715, 225	155, 865, 307. 67
May.....	236, 424, 734. 21	51, 735, 670	80, 120, 225	156, 304, 709. 21
June.....	232, 838, 123. 91	55, 129, 870	76, 044, 375	156, 793, 748. 91
July.....	233, 651, 522. 45	52, 258, 360	74, 718, 517	158, 933, 005. 45
August.....	235, 430, 635. 24	48, 693, 980	77, 698, 347	157, 732, 288. 24
September.....	242, 609, 018. 37	40, 654, 320	84, 691, 807	157, 917, 211. 37
October.....	246, 832, 148. 40	36, 878, 458	88, 294, 969	158, 637, 179. 40
November.....	264, 450, 853. 57	34, 469, 694	90, 520, 633	163, 930, 220. 57
December.....	268, 128, 018. 47	27, 485, 804	97, 215, 605	170, 912, 413. 47
1887—January.....	274, 140, 468. 85	18, 843, 632	105, 665, 107	168, 476, 361. 85
February.....	275, 088, 626. 45	24, 256, 230	99, 958, 365	175, 130, 261. 45
March.....	275, 985, 862. 15	29, 757, 610	94, 046, 015	181, 939, 847. 15
April.....	275, 336, 915. 90	28, 905, 040	94, 434, 485	180, 902, 430. 90
May.....	277, 628, 750. 47	32, 101, 308	90, 960, 977	186, 667, 778. 47
June.....	278, 101, 106. 26	30, 261, 380	91, 225, 437	186, 876, 669. 26
July.....	275, 296, 417. 45	18, 098, 560	94, 990, 087	186, 306, 330. 45
August.....	282, 039, 533. 67	23, 008, 207	88, 765, 340	193, 274, 193. 67
September.....	290, 702, 629. 70	29, 154, 288	97, 984, 683	192, 517, 946. 70
October.....	302, 544, 605. 45	32, 858, 168	99, 684, 773	202, 859, 832. 45
November.....	302, 661, 278. 68	39, 974, 838	90, 780, 753	211, 880, 525. 68
December.....	305, 342, 187. 07	31, 010, 394	96, 734, 057	208, 608, 130. 07
1888—January.....	307, 809, 155. 27	20, 668, 210	104, 853, 971	202, 955, 184. 27
February.....	309, 567, 826. 88	26, 962, 168	96, 697, 913	212, 869, 913. 88
March.....	310, 772, 202. 63	29, 651, 464	91, 953, 949	218, 815, 253. 63
April.....	312, 801, 287. 15	20, 853, 500	99, 561, 293	213, 239, 994. 15
May.....	309, 882, 858. 81	33, 574, 110	109, 581, 730	200, 301, 128. 81
June.....	313, 753, 616. 89	22, 135, 760	119, 887, 370	193, 866, 246. 89
July.....	326, 551, 392. 34	30, 234, 688	131, 850, 112	194, 592, 260. 34
August.....	351, 133, 430. 44	36, 591, 356	124, 750, 394	206, 383, 036. 44
September.....	332, 551, 305. 52	25, 516, 410	134, 838, 190	197, 713, 115. 52

No. 57.—AMOUNT OF FRACTIONAL SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM MAY, 1879, TO SEPTEMBER, 1888.

Month.	Amount.	Month.	Amount.
1879—May	\$6,813,589.32	1884—February	\$23,490,906.91
June	8,903,401.36	March	23,866,556.33
July	12,731,765.97	April	29,158,480.47
August	15,236,724.48	May	29,377,206.41
September	16,814,308.94	June	29,600,720.05
October	17,755,986.76	July	29,797,485.76
November	18,432,478.13	August	29,659,003.38
December	18,881,629.15	September	29,474,160.89
1880—January	20,204,809.83	October	29,346,757.24
February	21,179,312.32	November	29,143,283.48
March	21,989,814.48	December	29,194,355.52
April	22,767,672.95	1885—January	29,901,104.54
May	23,577,091.99	February	30,244,893.12
June	24,350,481.80	March	30,632,326.20
July	24,975,713.52	April	30,944,048.81
August	25,152,971.89	May	31,694,364.80
September	24,799,925.40	June	31,236,899.49
October	24,629,489.89	July	25,355,020.23
November	24,653,530.37	August	24,724,287.43
December	24,769,057.32	September	23,641,893.79
1881—January	25,490,914.88	October	22,965,505.70
February	25,813,058.08	November	27,920,309.44
March	26,283,891.96	December	27,796,430.88
April	26,493,612.56	1886—January	29,013,993.71
May	26,841,956.74	February	28,811,037.49
June	27,247,696.93	March	28,822,637.63
July	27,295,486.63	April	28,864,482.89
August	27,042,806.63	May	28,912,277.14
September	26,313,113.63	June	28,904,681.66
October	25,984,687.76	July	28,584,624.69
November	25,918,252.00	August	27,956,991.95
December	25,963,641.48	September	26,899,745.20
1882—January	26,567,873.37	October	26,300,335.88
February	26,896,906.26	November	25,808,067.32
March	27,187,680.67	December	25,660,935.44
April	27,439,183.93	1887—January	26,323,524.61
May	27,755,923.23	February	26,482,472.31
June	28,048,630.58	March	26,601,613.74
July	28,153,956.16	April	26,891,076.57
August	27,990,387.75	May	27,064,742.87
September	27,426,139.93	June	26,877,493.79
October	26,749,432.45	July	26,691,105.74
November	26,544,544.43	August	26,148,591.34
December	26,521,692.20	September	24,984,219.17
1883—January	27,135,244.74	October	24,408,135.17
February	27,507,275.78	November	24,158,003.77
March	27,885,963.79	December	24,327,528.62
April	28,068,628.88	1888—January	25,019,973.04
May	28,303,196.20	February	25,355,431.80
June	28,486,001.05	March	25,506,279.65
July	28,058,141.67	April	25,750,228.33
August	27,819,711.70	May	25,878,872.04
September	26,750,161.13	June	26,051,741.19
October	26,712,424.15	July	26,034,462.25
November	26,969,614.40	August	25,746,758.95
December	27,224,126.33	September	24,738,665.68
1884—January	28,014,414.76		

No. 58.—CHANGES DURING THE FISCAL YEAR 1888 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force of the Treasurer's Office June 30, 1887	281
Appointed	29
Transferred to the Treasurer's Office	6
	35
Died	6
Resigned	13
Removed	7
Transferred from the Treasurer's Office	7
	33
	2
Total force of the Treasurer's Office June 30, 1888	283

No. 59.—APPROPRIATIONS MADE FOR, AND SALARIES PAID TO, THE FORCE EMPLOYED IN THE TREASURER'S OFFICE DURING THE FISCAL YEAR 1888.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$283, 084. 80	\$273, 484. 50	\$10, 200. 30
Reimbursable: Force employed in redemption of national-bank notes	77, 060. 00	69, 652. 01	7, 377. 99
Total	360, 744. 80	343, 166. 51	17, 578. 29

No. 60.—NUMBER OF DRAFTS ISSUED ON WARRANTS DURING THE FISCAL YEAR 1888.

Class.	No.	Class.	No.
War	6, 592	Internal revenue	2, 928
Navy	3, 792	Quarterly salaries	2, 376
Interior	6, 644	Judiciary	3, 941
Interior civil	2, 515	Public debt	65
Customs	4, 283	Total	40, 418
Treasury	4, 884		
Diplomatic	2, 398		

No. 61.—LETTERS, TELEGRAMS, AND MONEY PACKAGES RECEIVED AND TRANSMITTED DURING THE FISCAL YEAR 1888.

Received by mail:		
Letters containing money (registered)		18, 063
Letters containing money (not registered)		4, 037
		<hr/>
Letters not containing money		22, 100
		130, 455
Total		<hr/> <hr/> 152, 555
Transmitted by mail:		
Manuscript letters	6, 582	
Registered letters containing money	5, 407	
Printed forms filled in (inclosing checks)	16, 304	
Printed forms filled in (inclosing drafts)	26, 946	
Drafts mailed without forms	13, 472	
Printed forms filled in without inclosures	197, 331	
Printed notices inclosing interest checks	196, 739	
Certificates of deposit without forms	52, 176	
Printed forms, circulars, and reports	55, 500	
Total	<hr/> <hr/> 573, 457	
Telegrams received	5, 308	
Telegrams sent	1, 641	
Money packages received by express	34, 829	
Money packages sent by express	34, 638	
Postoffice warrants signed and registered	92, 570	
Transfer orders issued	1, 453	

(No. 2.)

REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., November 1, 1888.

SIR: I have the honor to submit a report of the operations of the mints and assay offices under my charge for the fiscal year ending June 30, 1888, being the sixteenth annual report of the Director of the Mint, and the fourth of the same series prepared by me.

DEPOSITS AND PURCHASES OF GOLD AND SILVER.

The gold deposited at the mints and assay offices of the United States during the fiscal year 1888, not including redeposits, was 3,882,120.45 standard ounces, of the value of \$72,225,497.56, against \$68,223,072.50 in the preceding year, an excess of \$4,002,424.69 over the fiscal year 1887.

In addition, there were redeposits of the value of \$8,668,959.11. Of the redeposits of gold, \$4,395,315.84 represents the value of unparted bars, the product of the minor assay offices of the United States, and \$4,273,643.27 of fine bars bearing the stamp of the United States assay office at New York, redeposited—principally at that institution.

The total deposits of gold during the fiscal year 1888, including redeposits as above cited, were 4,348,077.049 standard ounces, of the value of \$80,894,456.67.

The deposits and purchases of silver, not including redeposits, were 35,518,839.97 standard ounces, of the coining value of \$41,331,014.60, against \$47,756,918.75 in the preceding year.

In addition, there were redeposits of silver of the coining value of \$491,831.79, of which \$275,189.75 consisted of unparted bars, principally of the minor assay offices, and \$216,642.04 of fine bars.

The total deposits and purchases of silver were 35,941,507.92 standard ounces, of the value (calculated at coining rate in standard silver dollars) of \$41,822,846.45.

The value of both the gold and silver deposited and purchased at the mints and assay offices during the fiscal year, not including redeposits, was \$113,556,512.22, and including redeposits, \$122,717,303.12.

A statement of the value of the gold and silver received at the mints

and assay offices of the United States (not including redeposits) during each fiscal year since 1880 is here appended:

VALUE OF THE GOLD AND SILVER (NOT INCLUDING REDEPOSITS) RECEIVED AT THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEARS 1880-1888.

Fiscal years.	Gold.	Silver.	Total.
1880.....	\$98, 835, 096	\$34, 640, 522	\$133, 475, 618
1881.....	130, 833, 102	30, 791, 146	161, 624, 248
1882.....	66, 756, 632	33, 720, 491	100, 477, 143
1883.....	46, 347, 106	36, 869, 834	83, 216, 940
1884.....	46, 326, 678	36, 520, 290	82, 846, 968
1885.....	52, 894, 075	36, 789, 774	89, 683, 849
1886.....	44, 909, 749	35, 494, 183	80, 403, 932
1887.....	63, 223, 072	47, 756, 918	115, 979, 990
1888.....	72, 225, 497	41, 331, 014	113, 556, 511

Of the gold received at the mints and assay offices during the year, \$32,406,306.59 was classified as of domestic production, against \$32,973,027.41 in the preceding year. A reduction of a little over half a million dollars in the production of the United States is thus indicated.

The foreign gold bullion deposited aggregated \$21,741,042.44, and the foreign gold coin \$14,596,885.03; a total of \$36,337,927.47, against \$32,467,840.98 in the year preceding.

The value of the United States light-weight gold coin deposited, principally by individuals, for recoinage, was \$492,512.60.

Old material was deposited in the form of jewelry, bars, plate, etc., containing gold of the value of \$2,988,750.90.

Of the silver bullion deposited and purchased, \$37,393,648.34 (32,135,165.79 standard ounces) was classified as of domestic production; and 29,671,470.54 standard ounces, of the coining value of \$34,526,803.02, consisted of fine bars bearing the stamp of well-known private refineries in the United States, but, as explained in previous reports of this series, and more elaborately in the reports of the Director of the Mint on Production of the Precious Metals in the United States, the classification at the mints of silver bullion is inexact, for the reason that fine silver bars purchased from private refineries in the United States are all necessarily classified at the mints as of domestic production, while as a matter of fact they are to a large extent composed, as for several years they have been, of silver obtained from ore and bullion imported from Mexico.

The silver bullion classified as foreign bullion received at the mints during the year was \$1,668,384.25 (1,433,767.71 standard ounces).

Foreign silver coins of the value of \$87,336 (75,054.37 standard ounces) were melted at mints of the United States during the year.

United States silver coins, consisting almost entirely of transfers from the Treasury of worn and uncurrent subsidiary coins and old silver dollars, were melted, of the value, at coining rate in standard silver dollars, of \$494,155.64 (424,665.01 standard ounces). In addition, trade dollars were received and melted of the coining value in silver dollars of \$1,060,174.11 (911,087.13 standard ounces).

Old material, consisting of plate, jewelry, etc., was deposited, containing silver of the value of \$627,316.32 (539,099.96 standard ounces).

COINAGE.

Coinage during the fiscal year 1888 consisted of 109,030,547 pieces, of the value of \$63,719,242.32. It was executed at the mints at Philadelphia, San Francisco, and New Orleans.

The gold consisted of 2,350,534 pieces, of the value of \$28,364,170.50, of which \$16,301,740 was in double-eagles; \$8,998,260 in eagles; \$2,995,510 in half-eagles; \$34,098 in \$3 pieces; \$15,682.50 in quarter-eagles; and 18,880 gold dollars.

The silver coinage consisted of 32,718,673 dollars; \$2,836.50 in half-dollars; \$194,668.25 in quarter-dollars; and \$1,219,917.50 in dimes.

The subsidiary coinage amounted to 12,983,521 pieces, of the value of \$1,417,422.25.

The minor coinage consisted of 15,207,173 five-cent nickel pieces, of the nominal value of \$760,358.65; 45,573 three-cent nickel pieces, of the nominal value of \$1,367.19; and 45,725,073 one-cent bronze pieces, of the nominal value of \$457,250.73; the total minor coinage amounting to 60,977,819 pieces, of the nominal value of \$1,218,976.57.

The coinage of the fiscal year exceeded in number of pieces even the large coinage executed the preceding year, being 109,030,547 pieces in 1888 against 98,122,517 in 1887.

The mint at Carson was not open for coinage during the year, its operations having been limited to those of an assay office with an acid refinery.

The coinage of the mints was as follows:

COINAGE, FISCAL YEAR 1888.

Description.	Pieces.	Value.
Gold.....	2,350,534	\$28,364,170.50
Silver dollars.....	32,718,673	32,718,673.00
Subsidiary silver coins.....	12,983,521	1,417,422.25
Minor coins.....	60,977,819	1,218,976.57
Total.....	109,030,547	63,719,242.32

In the Appendix will be found the usual tables exhibiting the coinage by mints and by denomination of pieces during the fiscal year 1888 and the calendar year 1887.

A table will also be found showing, by institutions and by denomination of pieces, the coinage each calendar year since the organization of the Mint in 1792, brought forward to the close of the fiscal year 1888.

This tabulation, first compiled in 1887, and printed in the Report of the Director of the Mint for the fiscal year, is now presented in the Appendix with an explanatory note, it having transpired that at the several mints it has not been invariably the practice, as now imperatively required, to complete all coiner's deliveries within the year of the date of coin. All coinage statements, on the other hand, are of coin delivered by coiners to superintendents, the sum delivered within a given year being entered as the coinage of that year. Thus it has happened that coinage entered as of a given year has included unreported coin of the preceding year, or (in case of failure of continuity of coinage), indeed, of another anterior year.

What justification, if any, can be found for such a practice, so subversive of a tabulation of coinage strictly accurate as to year of date,

is probably in section 3536 Revised Statutes. This law provides the limit of deviations in weight, known as tolerance or mint remedy, in terms of one thousand pieces. As "deliveries by the coiner to the superintendent" are specifically mentioned, justification has perhaps been found for carrying over from the year of date a number of coins within the legal tolerance of a single piece, but not of a thousand pieces. Such a practice has been by way of alternative from a condemnation of coin at the end of a year which at any other period would pass the requirements of law, and which have heretofore been held for subsequent averages.

To obviate the objections to the practice above indicated the following instructions have been given to superintendents of the several coinage mints :

In order that registration of coinage of the mints of the United States shall be in exact agreement with the calendar year of date, all coin in the custody of the coiner shall be delivered to the superintendent on or before the last day of the calendar year in which struck, and be recorded as the coinage of that year.

No coin bearing date of a preceding year shall remain in the custody of the coiner.

MANUFACTURE OF GOLD AND SILVER BARS.

In addition to the coinage executed during the year, gold and silver bars were manufactured as follows :

BARS MADE, 1888.

Gold.....	\$51,765,436.55
Silver.....	7,547,578.27
Total	59,313,014.82

Corresponding values for the preceding year were as follows :

BARS MADE, 1887.

Gold.....	\$58,188,953.66
Silver.....	6,481,611.25
Total	64,670,564.91

With the exception of unparted bars of the minor assay offices, mostly shipped to the mint at Philadelphia for refining and coinage, the bars were manufactured mainly at the assay office at New York. The value of the bars made at that institution during the fiscal year was as follows:

BARS MADE AT THE ASSAY OFFICE AT NEW YORK, 1888.

Gold.....	\$46,763,125.71
Silver.....	6,057,364.87
Total	52,820,490.58

In the Appendix will be found the usual tables showing the weight and value, as well as the character, of the bars manufactured at each mint and assay office during the year.

MEDALS AND DIES MANUFACTURED.

The number of medals manufactured at the mint at Philadelphia during the fiscal year ended June 30, 1888, was as follows:

MEDALS MANUFACTURED, 1888.

Gold.....	124
Silver.....	531
Bronze.....	742
Total.....	1,397

The number of medals sold was 1,409, of the value of \$6,088. Proof sets of the coinage of the year were sold to the number of 4,001, for which was received \$4,610.68, also 1,129 single pieces, for which was received \$3,370.75. The net profit on the sale of medals and proof coins was *\$3,253.64.

One thousand one hundred and sixty-six coinage dies were manufactured at the mint at Philadelphia: 111 for gold, 332 for the silver dollar, 176 for subsidiary silver, 521 for minor coins, and 26 for proof coins. Nine medal dies were made.

The cost of manufacturing dies for coinage of the mints at San Francisco and New Orleans was reimbursed the appropriations of the mint at Philadelphia from the appropriations of the institutions for which the dies were prepared.

In the Appendix will be found the usual statement, exhibiting in detail the dies manufactured for each of the coinage mints.

EXCHANGE OF GOLD BARS FOR GOLD COIN.

As provided in the act approved May 26, 1882 (22 Stats., 97), gold bars have been exchanged at the mint at Philadelphia and at the assay office at New York for deposits of United States gold coin, presented in sums of not less than \$5,000.

The value of the gold bars exchanged for gold coin at the mint at Philadelphia was \$486,881.25, and at the assay office at New York \$15,360,105; total, \$15,846,986.25, against \$7,604,059.89 in the preceding fiscal year.

The large increase in the value of bars exchanged at the assay office at New York, being more than double the amount in the preceding fiscal year, indicates an increased demand for gold bars for export, the principal purpose of the exchange.

The value of gold bars exchanged at the two institutions for gold coin is exhibited in the following table:

* Includes \$676.54 of prior years not previously credited.

FINE GOLD BARS EXCHANGED FOR GOLD COIN AT THE MINT AT PHILADELPHIA AND ASSAY OFFICE AT NEW YORK FROM JULY 1, 1887, TO JUNE 30, 1888.

	Philadelphia.	New York.	Total.
1887.			
July	\$20, 072. 10	\$413, 560. 75	\$433, 632. 85
August	45, 169. 65	608, 936. 36	654, 106. 01
September	35, 122. 68	672, 920. 50	708, 043. 18
October	50, 174. 07	697, 899. 09	748, 073. 16
November	45, 178. 52	494, 096. 28	539, 274. 80
December	25, 089. 33	327, 997. 22	353, 086. 55
1888.			
January	60, 211. 36	457, 991. 84	518, 203. 20
February	35, 161. 07	553, 566. 29	588, 727. 36
March	40, 163. 38	887, 852. 37	928, 015. 75
April	50, 196. 76	456, 312. 29	506, 509. 05
May	40, 142. 57	6, 579, 753. 94	6, 619, 896. 51
June	40, 199. 76	3, 209, 218. 07	3, 249, 417. 83
Total	486, 881. 25	15, 360, 105. 00	15, 846, 986. 25

REFINING BY ACIDS.

The acid refineries of the coinage mints, including the mint at Carson, and the assay office at New York, operated on 6,729,419 gross ounces of the precious metals, containing gold and silver of the coining value of \$29,748,566.30.

The number of ounces of gold and silver and the value of the bullion delivered to the acid refineries during the year were as follows:

PRODUCT OF ACID REFINERIES, 1888.

Bullion.	Standard ounces.	Value.
Gold	1, 251, 033. 237	\$23, 275, 036. 95
Silver	5, 563, 189. 300	6, 473, 529. 35
Total	6, 814, 222. 537	29, 748, 566. 30

The total value was against \$30,397,422 in the preceding year, a slight decrease.

The following table exhibits the weight and value of the bullion treated by refineries of the several mints and the assay office at New York:

REFINING (BY ACIDS), FISCAL YEAR 1888.

Mint or assay office.	Gross ounces.	Gold.		Silver.		Total value.
		Standard ounces.	Value.	Standard ounces.	Value.	
Philadelphia...	841, 015. 55	243, 243. 783	\$4, 525, 465. 73	630, 575. 30	\$733, 760. 34	\$5, 259, 226. 07
San Francisco ..	1, 386, 662. 03	277, 485. 322	5, 162, 517. 62	1, 227, 421. 83	1, 428, 272. 67	6, 590, 790. 29
Carson	786, 363. 15	45, 438. 046	845, 358. 99	766, 376. 23	891, 783. 24	1, 737, 142. 23
New Orleans....	11, 825. 80	3, 474. 086	64, 634. 15	8, 317. 94	9, 679. 06	74, 313. 21
New York	3, 703, 553. 00	681, 392. 000	12, 677, 060. 46	2, 930, 498. 00	3, 410, 034. 04	16, 087, 094. 50
Total	6, 729, 419. 53	1, 251, 033. 237	23, 275, 036. 95	5, 563, 189. 30	6, 473, 529. 35	29, 748, 566. 30

SILVER PURCHASES.

During the fiscal year 27,235,601.06 standard ounces of silver bullion, at a cost of \$23,398,466.06, was delivered upon purchases by the Secretary of the Treasury through the Bureau of the Mint upon offers made Tuesday and Friday of each week. The average cost per standard ounce was \$0.8591129 or \$0.9545699 per ounce fine.

Computed from cable quotations received daily by the Bureau of the Mint, the average London price for silver .925 fine, British standard was 43.675 pence, which at the average rate for sterling sight exchange \$4.8602, equals \$0.8607 per ounce .900 fine, United States standard.

Upon purchases by the superintendents of the mints at Philadelphia, San Francisco, New Orleans, and Carson, at rates fixed from time to time by the Director of the Mint, was delivered 837,360.83 standard ounces of silver at a cost of \$723,683.70.

By purchase of silver parted from gold deposits, by bar fractions, and by charges on deposits of silver for return in fine bars, 133,844.02 standard ounces was acquired at a cost of \$115,403.44.

The total amount of silver bullion delivered upon purchases for the coinage of standard silver dollars was therefore 28,206,805.91 standard ounces and the cost \$24,237,553.20, an average cost per standard ounce of \$0.8592803, equal to \$0.9547559 per ounce fine.

The amount and cost of the silver bullion delivered upon purchases are exhibited in the following table:

BULLION FOR THE SILVER DOLLAR COINAGE, 1888.

Mode of acquisition.	Standard ounces.	Cost.
Purchases, Treasury Department, Bureau of the Mint	27, 235, 601. 06	\$23, 398, 466. 06
Purchases at mints	837, 360. 83	723, 683. 70
Partings, bar charges and fractions.....	133, 844. 02	115, 403. 44
Total delivered on purchases	28, 206, 805. 91	24, 237, 553. 20
Balance July 1, 1887.....	4, 052, 268. 68	3, 560, 848. 97
Available for coinage of silver dollars during fiscal year 1888..	32, 259, 074. 59	27, 798, 402. 17

The increase in purchases at mints arose from the fact that the superintendent of the mint at San Francisco was authorized to purchase quantities exceeding 10,000 ounces.

On the 1st of July, 1887, the amount of silver available for the silver dollar coinage was 4,052,268.68 standard ounces, costing \$3,560,848.97. Adding to this the amount delivered upon purchases, as shown in the above table, 28,206,805.91 standard ounces, costing \$24,237,553.20, gives the total amount available during the fiscal year for the silver dollar coinage, namely, 32,259,074.59 standard ounces, costing \$27,798,402.17.

The accompanying table exhibits the amount and cost of silver bullion delivered at the several mints:

DELIVERIES ON PURCHASES OF SILVER BULLION, 1888.

Mints.	Standard ounces.	Cost.
Philadelphia.....	16, 635, 443. 94	\$14, 275, 836. 81
New Orleans.....	9, 784, 268. 84	8, 407, 095. 32
San Francisco.....	1, 753, 466. 92	1, 525, 393. 37
Carson.....	33, 626. 21	29, 227. 70
Total.....	28, 206, 805. 91	24, 237, 553. 20

The number of silver dollars manufactured was 32,718,672*, containing 28,117,608.74 standard ounces of silver, costing \$24,310,749.68.

The operative wastage in this coinage was 18,117.80 standard ounces, costing \$15,250.97, and there was sold in sweeps 39,877.82 standard ounces, of the value of \$34,496.61. The gross consumption of silver in the silver dollar coinage was 28,175,604.36 standard ounces, costing \$24,360,497.26.

Upon the silver dollars coined during the year there was a seignorage of \$8,407,922.32.

The amount and cost of bullion available for the silver dollar coinage at the coinage mints, June 30, 1888, are shown in the following table:

BULLION FOR SILVER DOLLAR COINAGE ON HAND JUNE 30, 1888.

Mints.	Standard ounces.	Cost.
Philadelphia.....	2, 819, 695. 94	\$2, 370, 688. 56
New Orleans.....	1, 081, 020. 10	906, 060. 20
San Francisco.....	104, 484. 61	91, 300. 79
Carson.....	78, 269. 59	69, 855. 36
Total.....	4, 083, 470. 24	3, 437, 904. 91

The Appendix contains tables showing by months the amount and cost of silver delivered on purchases, the amount and cost of silver used, and the number of silver dollars coined.

PRICE OF SILVER.

At the beginning of the fiscal year, July 1, 1887, the London price of silver was 44 pence. A demand for bar silver both on Indian and continental account tended to raise the price on the 21st of July to $44\frac{7}{8}$ pence. Owing to a decline in Indian exchange, a reaction took place, the price having closed on the 31st of the month at $44\frac{1}{2}$ pence.

Subsequently a progressive rise in the price followed an improvement in rates for Indian exchange. The price rose on August 26 to $45\frac{3}{5}$, the highest reached during the fiscal year.

The price again declined early in September to $44\frac{1}{2}$, and after advancing to $44\frac{3}{8}$, ranged from September 20 to October 18 from $44\frac{1}{2}$ to $44\frac{1}{2}$ pence.

* Exclusive of one for Mint cabinet.

Toward the end of October the price declined, and during the month of November fluctuated between 44 and $43\frac{1}{8}$ pence.

Owing to increased demand for shipment to the East, the price on December 19 reached $45\frac{1}{2}$ pence, closing on the 31st at $44\frac{1}{2}$ pence.

In January, 1888, commenced a decline which continued steadily with slight fluctuations until the 19th of May, when the price reached $41\frac{1}{2}$ pence, the lowest price of which this Bureau has record.

During the remainder of the year the price gradually advanced, closing June 30 at $42\frac{1}{2}$ pence.

According to daily cable quotations to the Bureau of the Mint, the average London price of silver during the year was 43.675 pence, equivalent with exchange at par (\$4.8665) to \$0.95741 per fine ounce. At this rate the bullion value of the standard silver dollar was \$0.7505; or \$0.7661 at the highest price ($45\frac{1}{8}$ pence), and \$0.7057 at the lowest price ($41\frac{1}{2}$ pence).

The highest, lowest, and average price of silver in London each month during the fiscal year, compiled from daily cable dispatches to the Bureau of the Mint; and also the equivalent values of an ounce of fine silver at par of exchange, and at average monthly rate of exchange, and a similar exhibit for the calendar year 1887, are set forth in the following tables:

HIGHEST, LOWEST, AND AVERAGE PRICE IN LONDON OF SILVER BULLION, 925 THOUSANDTHS FINE, AND VALUE OF A FINE OUNCE, EACH MONTH, DURING FISCAL YEAR 1888.

[Compiled from daily telegraphic cable dispatches to the Bureau of the Mint.]

Date.	Highest.	Lowest.	Average price per ounce British standard, .925.	Equivalent in U. S. money, per ounce fine, with exchange at par \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent in U. S. money of fine bar silver 1,000 fine, based on average monthly quotations, with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1887.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
July.....	$44\frac{7}{16}$	$43\frac{7}{8}$	44.148	\$0.96777	\$4.8443	\$0.96335	\$0.96417
August....	$45\frac{3}{8}$	$44\frac{1}{2}$	44.570	0.97702	4.8394	0.97154	0.97232
September.	45	$44\frac{1}{16}$	44.642	0.97860	4.8394	0.97287	0.97458
October....	$44\frac{1}{2}$	$43\frac{1}{8}$	44.159	0.96802	4.8478	0.96442	0.96625
November..	44	$43\frac{1}{8}$	43.840	0.96102	4.8506	0.95788	0.96020
December..	$45\frac{1}{2}$	$43\frac{1}{8}$	44.368	0.97260	4.8521	0.96972	0.96980
1888.							
January...	$44\frac{9}{16}$	$44\frac{1}{16}$	44.380	0.97286	4.8637	0.97219	0.97342
February..	$44\frac{1}{16}$	$43\frac{1}{8}$	44.033	0.96525	4.8613	0.96421	0.96630
March.....	$43\frac{1}{2}$	43	43.293	0.94903	4.8757	0.95083	0.95514
April.....	$42\frac{7}{8}$	$42\frac{1}{2}$	42.669	0.93535	4.8754	0.93709	0.94085
May.....	$42\frac{1}{2}$	$41\frac{1}{2}$	42.048	0.92174	4.8867	0.92577	0.92803
June.....	$42\frac{1}{2}$	42	42.092	0.92271	4.8857	0.92633	0.92639
Average...	.....	.....	43.675	0.95741	4.8602	0.95617	0.95782

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, AND THE VALUE OF A FINE OUNCE, EACH MONTH, DURING THE CALENDAR YEAR 1887.

[Compiled from daily telegraphic cable dispatches to the Bureau of the Mint.]

Month.	Highest.	Lowest.	Average price per ounce British standard, .925 fine.	Equivalent in U. S. money, per ounce fine, with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent in U. S. money of fine bar silver, 1,000 fine, based on average monthly quotations, with exchange at average monthly rate.	Average monthly price of fine bar silver.
1887.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
January ...	47½	46½	46.833	\$1.02663	\$4.8616	\$1.02560	\$1.02620
February..	47	46⅞	46.660	1.02254	4.8848	1.02669	1.02792
March	46⅞	44⅞	45.440	.99610	4.8712	.99706	1.00093
April	44½	43½	43.964	.96374	4.8724	.96490	.96500
May	43½	43⅞	43.580	.95532	4.8729	.95658	.95845
June	44½	43½	43.968	.96383	4.8538	.96130	.96207
July	44⅞	43½	44.148	.96777	4.8443	.96335	.96417
August....	45⅞	44½	44.570	.97702	4.8394	.97154	.97232
September.	45	44⅞	44.642	.97860	4.8394	.97287	.97458
October....	44½	43½	44.159	.96802	4.8478	.96442	.96625
November.	44	43½	43.840	.96102	4.8506	.95788	.96020
December .	45½	43½	44.368	.97260	4.8521	.96972	.96980
Average.			44.681	.97946	4.8575	.97766	.97899

CIRCULATION OF SILVER DOLLARS.

The following is a comparative statement of the total number of silver dollars coined, held by the Treasury for redemption of certificates, held in excess of certificates outstanding, and the number in circulation July 1, 1887, and subsequent dates:

COINAGE, MOVEMENT, AND CIRCULATION OF STANDARD SILVER DOLLARS.

Period.	Total coinage.	In the Treasury.		In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	
July 1, 1887.....	\$266,990,117	\$142,118,017	\$69,365,953	\$55,506,147
January 1, 1888	283,295,357	176,855,423	42,062,116	64,377,818
July 1, 1888	299,708,790	200,387,376	43,492,111	55,829,303
October 1, 1888.....	306,750,890	218,561,601	30,229,933	57,959,356

DISTRIBUTION OF SILVER DOLLARS.

The following table shows the number of silver dollars on hand at the several coinage mints July 1, 1887, coined during the year, dis-

tributed under section 3527 Revised Statutes, and the number transferred to and from the United States Treasury :

DISTRIBUTION OF SILVER DOLLARS, 1888.

Period.	Philadel- phia.	San Fran- cisco.	New Or- leans.	Carson.	Total.
In mints July 1, 1887	35,386,110	18,788,015	8,163,744	9,821	62,347,690
Coinage of fiscal year.....	18,514,673	2,304,000	11,900,000	.....	32,718,673
Transferred from sub-treasury.....	.....	5,000,000	.....	.....	5,000,000
Total	53,900,783	26,092,015	20,063,744	9,821	100,066,363
Transferred to Treasury.....	4,000,000	.....	.....	.....	4,000,000
Available for distribution.....	49,900,783	26,092,015	20,063,744	9,821	96,066,363
In mints June 30, 1888.....	47,016,836	25,142,074	11,850,034	5,315	84,014,259
Distributed from mints.....	2,883,947	949,941	8,213,710	4,506	12,052,104

The above table shows the distribution from mints of 12,052,104 silver dollars during the year, an excess over distribution of the preceding year of 1,150,176.

Owing to the crowded condition of the vaults at the sub-treasury at San Francisco, 5,000,000 silver dollars were transferred to the mint in that city. A transfer of 4,000,000 silver dollars was made from the mint at Philadelphia to the Treasury of the United States.

SUBSIDIARY SILVER COINAGE.

The balance of silver bullion available for subsidiary coinage on hand at the mints at San Francisco and Philadelphia July 1, 1887, was 2,756,323 standard ounces, the cost of which was \$3,167,212.07. Nearly all of this bullion was derived from trade-dollars transferred in 1887 melted for recoinage.

During the year transfers for recoinage into subsidiary coin were made from the Treasury to the mints at San Francisco and Philadelphia of worn and uncurrent silver coin of the nominal value of \$535,355.90 and of 745,690 trade-dollars redeemed.

The number of ounces at standard fineness contained in the worn and uncurrent silver coin and trade-dollars transferred from the Treasury to the mints at Philadelphia and San Francisco, and the cost of the metal contained therein, are shown in the following table :

SILVER COINS TRANSFERRED FOR COINAGE INTO SUBSIDIARY COIN, 1888.

Mint.	Uncurrent coin.		Trade-dollars.		Total.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Philadelphia.....	{ 351,905.90 146.72	{ \$437,830.05 182.55	508,328.90	\$584,427	{ 860,234.80 146.72	{ \$1,024,257.05 182.55
San Francisco.....	62,181.70	77,364.50	140,383.50	161,263	202,565.20	238,627.50
Total.....	414,234.32	515,377.10	648,712.40	745,690	1,062,946.72	1,261,067.10

The following table exhibits the standard weight and cost of bullion used, and the nominal value of the subsidiary coins manufactured at the mints at Philadelphia and San Francisco during the fiscal year:

AMOUNT, COST, AND NOMINAL VALUE OF SUBSIDIARY SILVER COINAGE, 1888.

Sources from which bullion was derived.	Standard ounces.	Cost.	Total value of coinage.
MINT AT PHILADELPHIA.			
Worn and uncurrent coins transferred.....	328,384.44	\$408,565.40	\$408,565.40
Trade-dollars transferred.....	338,378.75	388,897.88	421,000.00
Bullion transferred.....	459.78	463.51	572.05
Total.....	667,222.97	797,926.79	830,137.45
MINT AT SAN FRANCISCO.			
Worn and uncurrent coins transferred.....	62,181.70	77,364.50	77,364.50
Trade-dollars transferred.....	409,848.45	471,007.25	509,920.30
Total.....	472,030.15	548,371.75	587,284.80
TOTALS.			
Worn and uncurrent coins transferred.....	390,566.14	485,929.90	485,929.90
Trade-dollars transferred.....	748,227.20	859,905.13	930,920.30
Bullion transferred.....	459.78	463.51	572.05
Total.....	1,139,253.12	1,346,298.54	1,417,422.25

Precedence having been given at the mint at Philadelphia to the mandatory coinage of silver dollars, that institution was unable to meet the demand for dimes. The mint at San Francisco was therefore called upon to execute a coinage in dimes, of which \$395,284.80 was coined.

It was also found that the stock of quarter dollars held by the sub-treasury at San Francisco was likely to be soon absorbed. The same mint therefore coined during the fiscal year from trade-dollar bullion on hand \$192,000 in this denomination of subsidiary coin. This coinage was increased to \$250,000 in August, 1888.

The following table shows the denominations and value of subsidiary coin manufactured during the fiscal year:

SUBSIDIARY COINAGE, FISCAL YEAR 1888.

Denominations.	Pieces.	Value.
Half dollars.....	5,673	\$2,836.50
Quarter dollars.....	778,673	194,668.25
Dimes.....	12,199,175	1,219,917.50
Total.....	12,983,521	1,417,422.25

The seignorage upon subsidiary coinage during the year is shown in the accompanying table:

SEIGNORAGE ON SUBSIDIARY COINAGE, 1888.

From recoinage of half and quarter dollars coined prior to 1853, and of silver dollars coined prior to 1873, and other uncurrent coin.....	\$68.09
From trade dollars transferred.....	71,015.17
From silver bullion purchased.....	108.54
Total.....	71,191.80

The standard weight and cost of silver bullion available for subsidiary coinage at the mints at Philadelphia and San Francisco June 30, 1888, are set forth in the following table:

SILVER FOR SUBSIDIARY COINAGE ON HAND AT COINAGE MINTS JUNE 30, 1888.

Character.	Mints:				Total.	
	Philadelphia.		San Francisco.			
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Worn and uncurrent silver coins.....	23,521.53	\$29,264.74			23,521.53	\$29,264.74
Trade-dollar bullion	2,438,848.40	2,802,955.80	214,984.25	\$247,065.57	2,653,832.65	3,050,021.37
Bullion transferred ..	2,662.42	2,694.52			2,662.42	2,694.52
Total	2,465,032.35	2,834,915.06	214,984.25	247,065.57	2,680,016.60	3,081,980.63

TRADE-DOLLAR RECOINAGE.

Trade dollars redeemed under the act of March 3, 1887 (24 Stats., 634) and remelted yielded 6,687,690.71 standard ounces of silver bullion, of which there has been recoined at Philadelphia and San Francisco to June 30 of the current calendar year 994,978.45 standard ounces, or 14.87 per cent., namely, \$1,040,920.30 of dimes, \$194,500 of quarter dollars, and \$2,500 of half dollars.

The seignorage or profit on this recoinage from March 3, 1887, to June 30, 1888, aggregates \$94,438.67, a net gain of about 8.3 per cent., the average abrasion being about .006 per cent.

The following tables, with others in the Appendix (pp. 180-183), brought down to date of this report, exhibit the recoinage of trade dollars:

CONVERSION OF TRADE DOLLARS INTO BULLION.

	Fiscal year 1887.		Fiscal year 1888.		Total.	
	Standard ounces.	Value.	Standard ounces.	Value.	Standard ounces.	Value.
Trade dollars redeemed at Treasury and sub-treasuries and transferred to—						
Mint at Philadelphia.	2,475,462.00	\$2,844,813	506,702.00	\$582,556.00	2,983,790.90	\$3,429,240.00
Mint at San Francisco	524,636.70	603,000	* 1,626.90	1,871.00	665,920.20	764,263.00
Assay office at New York	2,781,877.21	3,200,000	140,383.50	161,263.00	3,038,879.61	3,495,533.00
Total	5,781,975.91	6,647,813	257,002.40	295,533.00	6,687,690.71	7,689,036.00
Recoined to June 30, 1888—						
Mint at Philadelphia.	206,563.75	257,000	338,378.75	421,000.00	544,942.50	678,000.00
Mint at San Francisco	40,187.50	50,000	409,848.45	509,920.30	450,035.95	559,920.30
Total	246,751.25	307,000	748,227.20	930,920.30	994,978.45	1,237,920.30
Uncoined June 30, 1888—						
Mint at Philadelphia.....					2,438,848.40	2,802,955.80
Mint at San Francisco.....					214,984.25	247,065.57
Assay office at New York					3,038,879.61	3,495,533.00
Total					5,692,712.26	6,545,554.37

* Transferred from Mint at New Orleans (October, 1887).

RECOINAGE OF TRADE-DOLLAR BULLION.

	Philadelphia.		San Francisco.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
Fiscal year 1887:						
Dimes	2, 570, 000	\$257, 000. 00	500, 000	\$50, 000. 00	3, 070, 000	\$307 000 00
Fiscal year 1888;						
Dimes	4, 160, 000	416, 000. 00	3, 179, 203	317, 920. 30	7, 339, 203	733, 920. 30
Quarter dollars	10, 000	2, 500. 00	768, 000	192, 000. 00	778, 000	194, 500. 00
Half dollars	5, 000	2, 500. 00	-----	-----	5, 000	2, 500. 00
	4, 175, 000	421, 000. 00	3, 947, 203	509, 920. 30	8, 122, 203	930, 920. 30
Total to June 30, 1888	6, 745, 000	678, 000. 00	4, 447, 203	559, 920. 30	11, 192, 203	1, 237, 920. 30
July 1 to Nov. 30, 1888:						
Dimes	1, 547, 353	154, 735. 30	1, 000, 000	100, 000. 00	2, 547, 353	254, 735. 30
Quarter dollars	-----	-----	232, 000	58, 000. 00	232, 000	58, 000. 00
	1, 547, 353	154, 735. 30	1, 232, 000	158, 000. 00	2, 779, 353	312, 735. 30
Aggregate to Nov. 30, 1888	8, 292, 353	832, 735. 30	5, 679, 203	717, 920. 30	13, 971, 556	1, 550, 655. 60

SEIGNORAGE ON RECOINAGE OF TRADE-DOLLAR BULLION.

	Philadelphia.	San Francisco.	Total.
Fiscal year 1887:			
Dimes	\$19, 613. 68	\$3, 809. 82	\$23, 423. 50
Fiscal year 1888:			
Dimes	31, 720. 35	24, 261. 14	55, 981. 99
Quarter dollars	190. 64	14, 651. 91	14, 842. 55
Half dollars	190. 63	-----	190. 63
	32, 102. 12	38, 913. 05	71, 015. 17
Total to June 30, 1888	51, 715. 80	42, 722. 87	94, 438. 67
July 1 to November 30, 1888:			
Dimes	11, 799. 23	7, 631. 22	19, 430. 45
Quarter dollars	-----	4, 426. 10	4, 426. 10
	11, 799. 23	12, 057. 32	23, 856. 55
Aggregate to November 30, 1888	63, 515. 03	54, 780. 19	118, 295. 22

SEIGNORAGE ON SILVER COINAGE.

The seignorage on the coinage of silver dollars, being the difference between the cost of the bullion and the nominal value of the coins, during the fiscal year 1888, amounted to \$8,407,922.32.

The seignorage on subsidiary silver coins manufactured was \$71,191.80, of which \$71,015.17 was derived from melted trade dollars re-coined; \$68.09 from recoinage of halves and quarters of date prior to 1853, and of mutilated silver coins. The remainder of the profit; \$108.54, accrued on coins manufactured from purchased bullion.

The seignorage on the entire silver coinage of the year was \$8,479,114.12.

The balance of silver profits remaining in the mints at the close of the fiscal year 1887 was \$150,645.95, which added to the seignorage of the year makes the gross profits to be accounted for \$8,629,760.07.

Of this the sum of \$28,961.96 was paid for expenses connected with the distribution of silver coins, and \$23,157.52 was used to reimburse the operative loss of silver and the loss of silver in sweeps sold. There was deposited in the Treasury of the United States \$8,435,550.14, leaving on hand June 30, 1888, in the coinage mints at Philadelphia, San Francisco, and New Orleans the sum of \$142,090.45, which balance has since been deposited in the Treasury. The numbers of certificates of deposit are cited in the table of seignorage printed in the Appendix.

The seignorage on the coinage of silver from July 1, 1878, to June 30, 1888, has amounted to \$47,536,681.02.

Adding the balance of silver profits in the coinage mints July 1, 1878 (the beginning of the fiscal year following the passage of the act providing for the coinage of the silver dollar), namely, \$424,725.47; and also the sum of \$9,237.54 refunded by Adams Express Company for overcharges in bills for shipping silver dollars; and the further sum of \$4,560.30, consisting of profits arising from surplus silver bullion recovered, and from adjustments of silver values, not strictly seignorage on silver coins but carried to the credit of the Silver Profit Fund, makes the total silver profits to be accounted for since the above date \$47,975,204.33.

Of the gross profits the sum of \$715,562.64 has been paid for expenses of distributing silver coins, as provided by law, including \$9,237.54 refunded by the express company, as above explained.

The additional sum of \$231,369.42 has been used to reimburse wastage incurred in the coinage of silver, and loss on silver sold in sweeps attending that coinage.

The net profits on manufacture of silver coin for the ten years ended June 30, 1888, including the balance in mints July 1, 1878, has therefore amounted to \$47,028,272.27.

Of net profits there has been deposited in the Treasury of the United States by covering warrants, prior to the close of the fiscal year 1888, the sum of \$46,886,181.82.

The balance of the net profits, \$142,090.45, was in the mints at Philadelphia, San Francisco, and New Orleans June 30, 1888, and has since been deposited in the Treasury.

The usual table, showing for the fiscal year 1888 the seignorage at each institution on the manufacture of silver dollars and subsidiary coin, separately, as well as disposition of the profits, will be found in the Appendix.

MINOR COINAGE.

During the fiscal year the minor coinage was the largest in the history of the mint at Philadelphia, the remarkable demand for 5-cent and 1-cent pieces during the two preceding years having been maintained and even exceeded.

Blanks for this coinage were supplied under contract with Mr. Joseph Wharton, the same as during the preceding year, in order to enable the mint to meet requisitions for coins of all denominations, including two thirds of the mandatory coinage of silver dollars.

The amounts of 1-cent bronze and 5-cent nickel blanks delivered to the mint during the year, and the cost of the same are shown in the following table:

Blanks for—	Weight in pounds.	Cost.
Bronze 1-cent pieces	275, 557. 55	\$74, 026. 69
Nickel 5-cent pieces.....	136, 119. 99	60, 341. 38
Total	411, 677. 54	134, 368. 07

Under authority conferred by act of Congress approved March 3, 1887, minor coins amounting to \$157,418.60 were transferred to the mint for recoinage and re-issue. The amount and denominations of coins so transferred are shown in the following table:

MINOR COINS TRANSFERRED BY THE TREASURER OF THE UNITED STATES AND DISPOSITION THEREOF DURING THE FISCAL YEAR 1888.

Denominations.	Redeemed.	Re-issued.	Balance for recoinage.
Bronze 1-cent pieces.....	\$25, 777. 61	\$19, 400	\$6, 377. 61
Bronze 2-cent pieces.....	4, 752. 70	.....	4, 752. 70
Nickel 1-cent pieces	5, 466. 31	.....	5, 466. 31
Nickel 3-cent pieces	11, 706. 27	.....	11, 706. 27
Nickel 5-cent pieces.....	109, 406. 50	99, 900	9, 506. 50
Old copper cent pieces.....	309. 21	.....	.....
Total	157, 418. 60	119, 300	37, 809. 39

Of the coins transferred the value of \$37,809.39 being unfit for re-issue was melted for recoinage, while \$309.21 in old copper cents, unfit for coinage purposes, has been melted and sold as old metal under an appropriation* by Congress to reimburse the Treasury for the loss.

The following table exhibits the denomination, nominal value, and distribution of minor coins during the fiscal year 1888:

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1888.

State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.	State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.
Alabama.....	\$4, 985	.....	\$1, 200	Michigan.....	\$10, 680	.....	\$15, 990
Arkansas.....	60	.....	1, 000	Massachusetts.....	34, 530	.....	24, 460
Arizona.....	20	.....	.....	Minnesota.....	11, 990	.....	7, 905
California.....	8, 370	.....	620	Maine.....	1, 030	.....	1, 990
Colorado.....	1, 780	.....	870	Mississippi.....	660	.....	40
Connecticut.....	7, 540	.....	6, 850	Montana.....	2, 730	.....	.....
Delaware.....	1, 670	.....	1, 600	Maryland.....	12, 675	.....	9, 870
District of Columbia.....	500	.....	200	Missouri.....	24, 420	.....	3, 320
Dakota.....	2, 705	.....	875	New York.....	88, 323	.....	110, 168
Florida.....	3, 720	.....	455	North Carolina.....	3, 305	.....	2, 530
Georgia.....	6, 830	\$60	3, 520	New Jersey.....	14, 460	\$60	11, 830
Indiana.....	16, 030	.....	9, 260	New Hampshire.....	2, 160	.....	3, 160
Iowa.....	13, 475	.....	9, 960	New Mexico.....	220	.....	.....
Illinois.....	75, 620	.....	49, 005	Nebraska.....	20, 105	.....	4, 620
Idaho.....	40	.....	.....	Ohio.....	28, 840	.....	27, 475
Kentucky.....	8, 840	.....	2, 700	Oregon.....	2, 280	.....	120
Kansas.....	6, 965	.....	4, 415	Pennsylvania.....	71, 210	90	40, 065
Louisiana.....	27, 600	.....	600	Rhode Island.....	1, 920	.....	5, 150

*Act of October 2, 1885 (25 Stats., 519).

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA, ETC.—Cont'd.

State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.	State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.
South Carolina.....	\$4, 135	.....	\$1, 245	West Virginia.....	\$1, 550	.....	\$960
Texas.....	15, 610	.....	60	Wisconsin.....	9, 775	.....	3, 520
Tennessee.....	17, 650	.....	2, 530	Washington.....	2, 125	.....	120
Utah.....	1, 600	\$30	.....	Wyoming.....	200	.....	.....
Virginia.....	7, 105	.....	3, 375	Total.....	578, 998	\$270	380, 113
Vermont.....	960	.....	1, 480				

RECAPITULATION.

Denomination.	Pieces.	Value.
Five-cent pieces.....	11, 579, 960	\$578, 998
One-cent pieces.....	38, 011, 300	380, 113
Three-cent pieces.....	9, 000	270
Total.....	49, 600, 260	959, 381

The following statement exhibits the value of the different denominations and types of minor coin issued from the mint at Philadelphia since its establishment, the amount melted, and the amount outstanding:

VALUES OF THE SEVERAL TYPES OF MINOR COINS COINED AND REMELTED FROM THE ORGANIZATION OF THE MINT, AND THE AMOUNT OUTSTANDING JUNE 30, 1888.

Denomination.	Coined.	Remelted.	Outstanding June 30, 1888.
Copper cents.....	\$1, 562, 887. 44	\$372, 741. 70	\$1, 190, 145. 74
Copper half-cents.....	*39, 926. 11		
Copper nickel cents.....	2, 007, 720. 00	741, 082. 61	1, 266, 637. 39
Bronze cents.....	4, 776, 526. 21	30, 894. 72	4, 745, 631. 49
Bronze 2-cent pieces.....	912, 020. 00	266, 880. 78	615, 139. 22
Nickel 3-cent pieces.....	905, 072. 19	187, 247. 71	717, 824. 48
Nickel 5-cent pieces.....	9, 452, 030. 40	71, 440. 50	9, 380, 589. 90
Total.....	19, 656, 182. 35	1, 700, 288. 02	17, 915, 968. 22

* There is no record of the melting at the Mint of any old copper half-cents; but it is believed that few, if any, are in circulation.

APPROPRIATIONS AND EXPENDITURES.

The amount specifically appropriated for the support of the mints and assay offices of the United States for the fiscal year 1888 was \$1,096,390.

This amount is in excess of the appropriations stated in my last fiscal report, by the sum of \$1,890, which is the amount of a subsequent deficiency appropriation for wages at the assay office at Bois  City made March 30, 1888. (25 Stats., 48.)

The appropriations included the sum of \$2,000 for repairs of building at Denver, and \$1,000 for repairs of building at Bois  City.

Besides the amount specifically appropriated, the unexpended balance of the appropriation for renewal of steam-power plant at the mint at Philadelphia, namely, \$43,174.93, was used during the fiscal year.

Of the specific appropriations there was expended \$1,039,492.35.

There was also expended by the mints from the permanent appropriation* for the coinage of the silver dollar the sum of \$233,559.84, and \$921 by the Bureau of the Mint, the latter amount for daily quotations by telegraph of the price of silver in London. The total expenditures for the service of mints and assay offices, including mandatory coinage of the silver dollar, amounted during the fiscal year to \$1,273,973.19.

Appropriations and expenditures for the mints and assay offices are exhibited in the following table:

APPROPRIATIONS AND EXPENDITURES, 1888.

APPROPRIATIONS.

Institutions.	Salaries.	Wages.	Contingent.	Repairs of buildings.	Coinage of standard silver dollars, act of February 28, 1878 (indefinite).	Total.
<i>Mints.</i>						
Philadelphia.....	\$41,550.00	\$293,000.00	\$100,000.00	.....	.....	\$434,550.00
San Francisco.....	41,900.00	170,000.00	40,000.00	.....	.....	251,900.00
Carson.....	29,550.00	60,000.00	25,000.00	.....	.....	114,550.00
New Orleans.....	31,950.00	74,000.00	35,000.00	.....	.....	140,950.00
<i>Assay offices.</i>						
New York.....	39,250.00	25,000.00	10,000.00	.....	.....	74,250.00
Denver.....	10,950.00	14,000.00	6,000.00	†2,000.00	.....	32,950.00
Helena.....	7,700.00	12,000.00	6,000.00	.....	.....	25,700.00
Boisé.....	3,000.00	.....	†8,890.00	1,000.00	.....	10,890.00
Charlotte.....	2,750.00	.....	2,000.00	.....	.....	4,750.00
Saint Louis.....	3,500.00	.....	2,400.00	.....	.....	5,900.00
Total.....	212,100.00	648,000.00	233,290.00	3,000.00	.....	1,096,390.00

EXPENDITURES.

<i>Mints.</i>						
Philadelphia.....	\$41,492.31	\$292,783.56	\$70,295.21	§43,001.65	||152,281.26	\$599,853.99
San Francisco.....	41,840.24	168,473.59	39,774.44	.....	19,513.59	269,601.86
Carson.....	16,702.88	27,054.00	11,643.29	.....	.....	55,400.17
New Orleans.....	31,901.65	72,875.19	33 .. 23	.....	61,764.99	199,535.06
<i>Assay offices.</i>						
New York.....	39,250.00	23,578.50	8,793.37	.....	.....	71,621.87
Denver.....	10,950.00	14,000.00	4,143.25	1,999.70	.....	31,092.95
Helena.....	7,700.00	12,000.00	5,471.27	.....	.....	25,171.27
Boisé.....	3,000.00	.....	6,613.25	1,000.00	.....	10,613.25
Charlotte.....	2,750.00	.....	1,862.58	.....	.....	4,612.58
Saint Louis.....	3,403.94	.....	2,145.25	.....	.....	5,549.19
Total.....	198,991.02	610,564.84	183,935.14	46,001.35	233,559.84	1,273,973.19

* Act of February 28, 1878 (20 Stats., 25).

† Act of March 3, 1887 (24 Stats., 511).

‡ Includes \$1,890 deficiency appropriation, act of March 30, 1888 (25 Stats., 48).

§ From unexpended balance of appropriation of \$54,639.20 for renewal of steam-power plant, act of August 4, 1886 (24 Stats., 235).

|| \$143,514.03 of this amount was for wages of workmen, and \$8,767.23 for contingent expenses, principally (\$8,584.00) for copper for silver dollar alloy.

Of the amount specifically appropriated for support of the mints and assay offices for the fiscal year 1888 there remained unexpended the sum of \$100,072.58, as exhibited in the following table:

UNEXPENDED BALANCES OF APPROPRIATIONS, FISCAL YEAR 1888.

Institutions.	Salaries.	Wages.	Contingent expenses.	Renewal of steam-power plant, and repairs of buildings.
<i>Mints.</i>				
Philadelphia.....	\$57.69	\$216.44	\$29,704.79	\$173.28
San Francisco.....	59.76	1,526.41	225.56	.....
Carson.....	12,847.12	32,946.00	13,356.71	.....
New Orleans.....	48.35	1,324.81	1,806.77	.....
<i>Assay offices.</i>				
New York.....	.....	1,421.50	1,206.63	.....
Denver.....	.....	.....	1,856.75	*.30
Helena.....	.....	.....	528.73	.....
Boisé.....	.....	257.50	119.25	.....
Charlotte.....	.....	.....	137.42	.....
Saint Louis.....	96.06	.....	254.75	.....
Total.....	13,108.98	37,692.66	49,097.36	173.58

* Balance of appropriation (24 Stats., 511) for repairs of building at Denver.

† Exclusive of \$10.75 transferred from appropriation for 1887, carried by Treasury warrant to 1888.

The following table exhibits a comparison of the expenditures of the mints and assay offices during the fiscal years 1887 and 1888:

COMPARISON OF EXPENDITURES, YEARS 1887 AND 1888.

Appropriations.	1887.	1888.
Salaries.....	\$192,907.13	\$198,991.02
Wages of workmen.....	601,787.25	610,564.84
Contingent expenses.....	182,240.66	*186,934.84
Renewal of steam-power plant, Philadelphia.....	11,464.27	43,001.65
Standard silver dollar.....	200,189.02	233,559.84
Total.....	1,188,588.33	1,273,052.19

* Includes \$2,969.70 for repairs of buildings at Denver and Boisé City.

The expenses of the Bureau of the Mint, comprising salaries of officers and clerks, and expenditures for examination and annual settlements of mints, for books and incidentals, for maintenance of laboratory, and for collection of statistics of production of the precious metals, amounted to \$34,281.61, against \$33,091.97 in the preceding year. Appropriations and expenditures in comparison with those of the fiscal year 1887 are exhibited in the following table:

COMPARISON OF EXPENSES OF THE BUREAU OF THE MINT FOR THE FISCAL YEARS 1887 AND 1888.

Appropriations.	1887.		1888.	
	Appropriations.	Expenditures.	Appropriations.	Expenditures.
Salaries of officers and clerks	\$28,024.93	\$27,958.27	\$27,940.00	\$27,928.59
Examination of mints, etc	2,500.00	1,349.31	2,500.00	1,295.50
Collecting mining statistics	4,000.00	2,290.01	4,000.00	3,373.83
Laboratory	1,000.00	999.70	*1,290.00	1,193.80
Books, pamphlets, etc	500.00	494.68	500.00	489.89
Total	36,024.93	33,091.97	36,230.00	34,281.61

* Includes appropriation (25 Stats., 50) for encaustic tile floor, \$540, of which \$479 was expended.

The appropriations for the fiscal year 1889 are as follows:

APPROPRIATIONS FOR MINTS AND ASSAY OFFICES, 1889.

Institutions.	Salaries.	Wages of workmen.	Contingent expenses.	Repairs of building.	Total.
<i>Mints.</i>					
Philadelphia.....	\$41,550	\$293,060	\$100,000	.....	\$434,550
San Francisco	41,100	170,000	40,000	.....	251,100
Carson.....	29,550	60,000	25,000	.....	114,550
New Orleans	31,950	74,000	35,000	.....	140,950
<i>Assay offices.</i>					
New York	39,250	25,000	10,000	.....	74,250
Denver	10,950	14,750	6,000	.....	31,700
Helena	7,700	12,000	6,000	.....	25,700
Boisé City	3,200	.....	7,500	\$1,500	12,200
Charlotte	2,750	.....	2,000	.....	4,750
Saint Louis	3,500	.....	2,400	.....	5,900
Total	211,500	648,750	233,900	1,500	1,095,650

EARNINGS AND EXPENSES OF REFINERIES OF MINTS AND THE ASSAY OFFICE AT NEW YORK.

Under the provision of law (paragraph 8, chapter 329, volume 1, Supplement to the Revised Statutes) which requires that refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York, and that the charges collected from depositors shall be used to defray the expenses of operations, the refineries of the mints at Philadelphia, San Francisco, Carson, and New Orleans, and of the assay office at New York have been in operation during the past year.

The value of charges collected from depositors and carried to credit of the appropriation for parting and refining bullion, amounted to \$157,727.45, and the gross expenditures to \$171,645.39.

It is proper to state, however, that the net expenditures of the refineries amounted to only \$155,903.16, or \$1,824.29 less than the charges collected from depositors for parting and refining.

The amount received from sale of blue vitriol and spent acid from the refineries, and covered into the Treasury as a miscellaneous profit, was \$15,742.23, which, under a decision of the First Comptroller, has ceased to be used, since the fiscal year 1885, in offsetting payments for acids.

Your attention, and that of Congress, was invited in my last fiscal report to the advisability of changing existing law so as to allow of the use of moneys received from sale of by-products from operations of acid refineries, for defraying the expenses thereof, and the legislation necessary to carry this into effect was proposed. The necessity for further legislation in this important particular of mint practice and Treasury accounting failed however to receive the attention of Congress.

The receipts for parting and refining since July 1, 1876, when the Government refineries were required to be self-supporting, have, however, exceeded gross expenses by \$174,248.15. This was the amount standing to the credit of the appropriation for parting and refining bullion on July 1, 1888.

The charges collected at each institution from depositors for parting and refining bullion, and the gross and net expenses at each during the fiscal year, are exhibited in the following table:

CHARGES COLLECTED AND EXPENDITURES FOR PARTING AND REFINING BULLION, 1888.

Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia	\$19,600.23	\$10,505.85	\$10,505.85
Mint at San Francisco	43,625.57	52,135.97	50,262.80
Mint at Carson	19,643.24	15,028.65	15,028.65
Mint at New Orleans	561.13	323.14	323.14
Assay office at New York	74,297.28	93,651.78	79,782.72
Total	157,727.45	171,645.39	155,903.16

EARNINGS AND EXPENDITURES OF MINTS AND ASSAY OFFICES.

The total earnings and gains from all sources at mints and assay offices of the United States amounted to \$9,788,592.80, while the total expenditures and losses of all kinds amounted to \$1,534,210.11, a net profit in the operations on bullion during the year of \$8,254,382.69.

It will be understood that the bulk of the earnings consisted of seignorage on silver dollars, subsidiary and minor coins.

In the Appendix will be found the usual table exhibiting in detail the earnings at each institution from all sources, and the expenditures and losses of all kinds.

CLASSIFIED STATEMENT OF EXPENDITURES, 1888.

There was presented in my report for the fiscal year 1886, for the first time, a classified statement exhibiting the expenditures of the coinage mints and of the assay office at New York.

In my last fiscal report a similar statement was exhibited comprising all the institutions under the control of this Bureau, instructions having been given that the accounts should be so kept that cost-sheets could

be prepared showing the expenditures for each department and for each class of supplies.

At the close of the review in this report of the business of each mint will be found a similar statement.

The following condensation of the tabular statements of all the institutions, exhibits their operations as well as expenditures:

EXPENDITURES AT THE UNITED STATES MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1888.

Supplies, etc.	Ordinary.	Refinery.	Total.
Acids.....	\$5,268.94	\$46,501.48	\$51,770.42
Adjusting weights and repairing balances.....	575.75		575.75
Assayers' materials.....	1,808.29	15.20	1,823.49
Belting.....	439.69	80.49	520.18
Charcoal.....	7,335.14	1,032.05	8,367.19
Chemicals.....	3,011.09	191.08	3,202.17
Coal.....	25,260.05	2,194.52	27,454.57
Coke.....	3,554.85		3,554.85
Copper.....	24,753.00	4,819.10	29,572.10
Crucibles.....	8,396.48	4,552.75	12,949.23
Dry goods.....	3,118.07	1,383.39	4,501.46
Fire-brick.....		69.32	69.32
Fluxes.....	4,544.58	1,805.23	6,349.81
Freight and drayage.....	2,299.78	1,839.95	4,139.73
Gas and electric lighting.....	12,421.84	515.62	12,937.46
Gloves and gauntlets.....	8,243.99	730.29	8,974.28
Hardware.....	2,916.38	267.28	3,183.66
Ice.....	2,430.41		2,430.41
Iron and steel.....	1,583.07	144.37	1,727.44
Labor and repairs.....	11,634.21	3,523.34	15,157.55
Lead, sheet and pipe.....		1,289.84	1,289.84
Loss on sale of sweeps.....	7,822.92	1,690.23	9,513.15
Lumber.....	2,503.31	750.72	3,254.03
Machinery and appliances.....	15,666.11	2,290.13	17,956.24
Metal-work and castings.....	7,573.16	1,108.92	8,682.08
Oils.....	2,704.07	199.00	2,903.07
Rent.....	440.00		440.00
Repairs of buildings.....	2,999.70		2,999.70
Salt.....	9.13	282.34	291.47
Sewing.....	2,503.07	193.80	2,696.87
Stationery, printing and binding.....	2,065.08		2,065.08
Steam.....	653.31	6,001.19	6,654.50
Sundries.....	13,592.76	772.06	14,364.82
Telegraphing.....	766.80		766.80
Washing.....	1,353.97		1,353.97
Wastage, barrels and cooperage.....	244.41	584.47	828.88
Water.....	1,931.20	529.70	2,460.90
Wood.....	14,540.62	761.33	15,301.95
Zinc.....	18.13	3,985.35	4,003.48
Steam-power plant, Philadelphia.....	43,001.65		43,001.65
Total.....	249,985.01	90,104.54	340,089.55
Salaries.....	198,991.02		198,991.02
Wages of workmen.....	824,076.16	81,540.85	905,617.01
Aggregate.....	1,273,052.19	171,645.39	1,444,697.58

EXPENDITURES AT THE UNITED STATES MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1888—Continued.

OPERATIONS.		
Bars manufactured:		
Gold.....		\$51,765,436.95
Silver.....		7,547,578.27
Total.....		59,313,015.22
Coinage executed:		
Gold.....		28,364,170.50
Silver.....		34,136,095.25
Minor.....		1,218,976.57
Total.....		63,719,242.32

SUMMARY OF OPERATIONS.

The value of the gold and silver deposited at mints and assay offices of the United States during the fiscal year 1888 was \$122,717,303.12.

The amount of bullion operated upon by the melters and refiners of the mints at Philadelphia, San Francisco, Carson, and New Orleans and assay office at New York, was as follows:*

BULLION OPERATED UPON BY MELTERS AND REFINERS, 1888.

Metals.	Standard ounces.	
	Received.	Operated on.
Gold.....	6,934,175	6,361,144
Silver.....	71,884,710	67,448,226
Total.....	78,818,885	73,807,370

The operations of the coining departments of the mints at Philadelphia, San Francisco, and New Orleans were as follows:

OPERATIONS OF COINING DEPARTMENTS, 1888.

Metals.	Standard ounces.	
	Received.	Operated on.
Gold.....	3,474,589	3,374,292
Silver.....	60,303,345	59,957,537
Total.....	63,777,934	63,331,829

* In another place (p. 160) I have called attention to the terms of section 3542 Revised Statutes. The same section affords the only grounds in mint statements for reports of deliveries of bullion to operative officers, as of amounts operated upon. As in mint practice deliveries of bullion to the melter and refiner and the coiner are usually in excess, and may, at any given time, be greatly in excess of amounts operated upon, and any excess over the latter amount is returned to the superintendent at times of the annual or other settlements, the sum of "deliveries" is of no practical moment, except perhaps in case of a question as to the legal allowance for operative wastage under the terms of section 3542. I have accordingly introduced into this report statements of the amount of bullion actually operated upon.

The legal allowance for wastage, already unnecessarily large, becomes indefinitely extended as long as the present statute can be construed to prescribe its computation upon "deliveries" of bullion rather than the net amount operated upon.

The amount of gold and silver melted at the mint at Denver and at the assay offices at Bois  City, Helena, Charlotte, and Saint Louis was as follows:

Metals.	Standard ounces.
Gold.....	237, 825
Silver.....	83, 566
Total	321, 391

The total operations on bullion in mints and assay offices, were as follows:

BULLION OPERATED UPON BY MELTING AND COINING DEPARTMENTS OF ALL THE INSTITUTIONS, 1888.

Metals.	Standard ounces.	
	Received.	Operated on.
Gold.....	10, 646, 589	9, 973, 261
Silver.....	132, 271, 621	127, 487, 329
Total	142, 918, 210	137, 460, 590

The total value of precious metals wasted in the operations of both the coiners' and melters and refiners' departments was \$26,946.53.

In addition to the operative wastage on gold and silver there was a loss on the sale of sweeps, being the difference between the assay value of gold and silver contained in sweeps recovered and the amount realized from their sale, amounting to \$15,644.61. The total loss on operations of gold and silver bullion at mints and assay offices during the year was accordingly \$42,591.14.

There was, on the other hand a gain of bullion larger than the entire loss. The value of the surplus bullion returned during the year by operative officers of coinage mints and the assay office at New York was \$39,998.96.

In addition, gold and silver in granules and sweeps were recovered from the deposit melting-room of the value of \$10,993.55.

There was an operative gain, arising from differences in assays and in charges in favor of the small assay offices, on bullion shipped to Philadelphia for coinage amounting to \$5,318.45.

There was also a gain on the sale of plumbic melts at the assay office at New York, amounting to \$18.27.

The total gains thus shown from operations on bullion (not including, of course, any seignorage or proceeds of sale of old materials or by-products) were therefore \$56,329.23, against a loss, as shown above, of \$42,591.14, a net gain of \$13,738.09.

The coinage of the three coinage mints for the fiscal year 1888, numbers and percentages of pieces coined, and mean cost per piece are exhibited in the following table :

WORK OF THREE COINAGE MINTS, 1888.

Location of mint.	Number of pieces coined.	Number of pieces coined exclusive of minor coins.	Per cent. of pieces coined to whole number coined.	Per cent. of pieces coined to whole number coined, exclusive of minor coins.	Value of coinage.
Philadelphia.....	88, 139, 449	27, 161, 630	80. 9	56. 5	\$25, 982, 957
San Francisco	8, 977, 598	8, 977, 598	8. 2	18. 7	25, 701, 285
New Orleans.....	11, 913, 500	11, 913, 500	10. 9	24. 8	12, 035, 000
Total	109, 030, 547	48, 052, 728	100	100	63, 719, 242

Location of mint.	Per cent. of value of coinage of each mint to value of total coinage.	Expenses for salaries, wages, and incidentals.	Per cent. of expenses at each mint to total expenses.	Cost per piece, including minor coinage.	Cost per piece exclusive of minor coinage.	Ratio of cost per \$1,000 to value of coinage.
Philadelphia.....	40. 8	\$556, 852	54. 3	\$0. 0063	\$0. 02	\$21. 43
San Francisco	40. 3	269, 602	26. 3	. 03	. 03	10. 49
New Orleans.....	18. 9	199, 535	19. 4	. 017	. 017	16. 58
Total	100	1, 025, 989	100	.....	.....	.....

MINT AT PHILADELPHIA.

With sorrow I am called upon to record the death, on March 21, 1888, of Dr. James C. Booth, in the seventy-eighth year of his age and the thirty-ninth year of continuous service as melter and refiner of the mint at Philadelphia, an important and responsible office, which he filled with distinguished honor, unflinching skill, and untiring efficiency.

Dr. Booth was succeeded, March 29, 1888, by Dr. David K. Tuttle, melter and refiner of the mint at Carson.

Mention was made in my last fiscal report of improvements in the steam motive plant of the mint at Philadelphia, under a special appropriation* of \$54,639.20, but not completed until about the close of the first quarter of the present fiscal year. Incidental to this important improvement in plant, valuable space has been cleared for vaults and other necessaries. Two of the cashier's vaults have been lined with steel and supplied with a double set of Dexter locks.

In the same report it was suggested that the Supervising Architect be requested to prepare plans for the extension of the edifice of the mint at Philadelphia, and to prepare estimates in accordance therewith for the consideration of the Department as a basis for such recommendations as it might be found expedient to make to Congress.

On this subject I was led to the following remarks :

From the fact that measures for the extension of the ground area of the mint at Philadelphia have repeatedly been presented to Congress without its concurrence, I am bound to assume that no similar proposal would be sufficiently practicable to meet the present exigency in the case of that mint—now the most important mint of the whole service, as always it has been, and as constituted by numerous sections of law which have been perpetuated from the period previous to 1873, when it was alone

* 24 Stats., 235.

the Mint of the United States, and all other mints its branches. Indeed, opportunities presented from time to time for the acquisition of ground space for an extension of this mint, at a moderate cost, can hardly be expected to recur.

Nor was it considered that such an expedient as the sale of the present very valuable site and the purchase of a larger one of less value could receive the approval of Congress in time to meet recent emergencies, such as the necessity for the new steam plant, erected by authority of Congress during the past summer.

Notwithstanding the recent renewal of steam plant, at a cost of some \$55,000, and the present exigency for further renewals of a more portable kind, it may not be held that fixed improvements of this description really preclude the subject of change of site from further consideration. As alternatives, therefore, from the addition of a third story and the extension of the front basement, it becomes my duty to make succinct mention of two other expedients which have previously been proposed, namely, (1) the sale of the present very valuable site and purchase of a larger one of less relative value: or (2) the costly acquisition of new ground adjoining the present site.

In accordance with my recommendation, and with estimates prepared by the Supervising Architect, there was included in an act approved October 2, 1888, making appropriations for sundry civil expenses of the Government, an appropriation, namely, "For the United States mint at Philadelphia, Pa.—for an additional story to, and enlarging the building, including vault, alterations, and other necessary work, \$220,000."

Inadequate as the appropriation is for any measure of enlargement equal to the purpose of an advanced establishment, it is hoped that, judiciously applied, it will prove enough for an enlargement within the narrow limits of the ground space and the present building without radical and complete reconstruction, for which authority has neither been given nor sought. Nor, for reasons stated in my last report, has the question of another site for the mint at Philadelphia been presented to Congress as an alternative from the alteration and enlargement of the present edifice, so singularly wanting in adaptation to the requirements of a manufacturing establishment in respect to ground space and environments as well as to original construction.

The Supervising Architect of the Treasury Department has been charged with the enlargement and improvements under the appropriation, and at the present date has nearly completed plans for entering upon the work.

The business of the mint at Philadelphia has been larger during the past year than ever, severely taxing the capacity not only of the plant but of the whole establishment.

The value of deposits and purchases of gold and silver during the year was as follows:

DEPOSITS AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1888.

Gold.....	\$5, 155, 253. 91
Silver.....	20, 379, 189. 89
Total.....	25, 534, 443. 80

In addition, minor coinage metal was received of the weight of 6,919,966 ounces.

The total weight of the bullion received, gold, silver, and minor coinage metal, was about 1,499½ tons.

The number of assays made in the assayer's department was approximately as follows:

Gold.....	15, 000
Silver.....	44, 000

The gold operated upon in the melter and refiner's department amounted to 1,129,051 standard ounces and the wastage to 472,325 standard ounces. In the melter and refiner's department 37,311,197 standard ounces of silver was operated on, with a net wastage of 1,918.57 standard ounces. The number of melts made in the same department was as follows :

Description.	For bars.	For ingots.	
		Made.	Condemned.
Gold	240	184	13
Silver	199	12,932	78
Total	439	13,116	91

The operations of the acid refinery are exhibited in the following table:

REFINERY OPERATIONS FOR THE YEAR ENDING JUNE 30, 1888.

[Divided into periods covered respectively by the late and present melter and refiner.]

Period.	Bullion sent to refinery.			Gold and silver returned from refinery.	
	Gross weight.	Standard ounces by assay.		Gold.	Silver.
		Gold.	Silver.		
July 1, 1887, to March 1, 1888..	<i>Ounces.</i> 502,757.851	<i>Ounces.</i> 142,243.746	<i>Ounces.</i> 388,377.29	<i>Ounces.</i> 142,125.437	<i>Ounces.</i> 387,643.99
March 1, 1888, to June 30, 1888.	338,257.708	101,000.037	242,198.01	101,002.227	242,982.56
Total	841,015.559	243,243.783	630,575.30	243,127.664	630,576.55

The operations of the coiner's department were as follows :

Metals.	Received.	Operated on.	Wastage.
	<i>Standard ounces.</i>	<i>Standard ounces.</i>	<i>Standard ounces.</i>
Gold	748,276	747,853	48,359
Silver	36,071,404	35,771,579	3,284,26

The number of coins struck and the nominal value were as follows :

Metals.	Pieces.	Value.
Gold	384,284	\$5,419,170.50
Silver	26,777,346	19,344,810.45
Minor	60,977,819	1,218,976.57
Total	88,139,449	25,982,957.52

As coinage was suspended during July, for introduction of a new steam plant, the monthly average coinage exceeded 8,000,000 pieces, an increase in the production of the mint over that of the preceding fiscal year of 6,607,053 pieces.

The expenditures for the several classes of supplies, and in the different departments, are exhibited in the following table :

EXPENDITURES AT THE MINT AT PHILADELPHIA, 1888.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Engraver's department.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			\$200.77		\$3,163.41	\$4,967.73	
Charcoal.....	\$20.10	\$39.90	13.20	\$18.15	1,504.51		\$206.28
Chemicals.....	25.27	.50	136.37	633.03	42.08		3.33
Coal.....	6,981.53	33.25	243.75		2,566.35		
Copper.....					11,803.00		
Crucibles, covers, stirrers, and dippers.....			60.75		3,735.14		
Dry goods.....	40.11	3.52	4.56	837.33	36.81	32.28	
Fluxes.....					4,250.65	330.33	
Freight and drayage.....	7.12						
Gas.....	4,610.09						
Gloves and gauntlets.....	575.81		5.57	3,510.48	1,952.91	214.20	1.32
Hardware.....	946.62	201.95	.24	170.90	148.87		.70
Ice.....	509.37				110.37		
Iron and steel.....	54.69	88.09	4.02	339.20	172.28		206.04
Labor and repairs.....	823.53			488.04	114.80		21.88
Loss on sale of sweeps.....	7,822.92					1,649.79	
Lumber.....		1,050.25	5.61	240.48	19.39		5.98
Machinery and appliances.....	\$1,976.28			\$497.66	\$50.43		
Metal-work and castings.....	178.97	89.21	19.10	1,466.76	1,861.53	173.11	
Oils.....	744.76	47.49	.78	246.00	312.53		3.32
Salt.....	.32		.66			125.32	
Stationery, printing, and binding.....	574.59			3.00			2.00
Sundries.....	3,194.24	116.46	161.94	1,135.85	533.74		58.81
Telegraphing.....	39.73						
Washing.....	115.57						
Wood.....	21.88			3,776.15	765.60		
Zinc.....						1,513.09	
Steam-power plant.....	43,001.65						
Wastage.....	244.41						
Total.....	72,518.56	1,670.62	857.32	13,363.03	33,144.40	9,005.85	510.16
Salaries.....	23,550.00		5,000.00	5,000.00	4,942.31		3,000.00
Wages of workmen.....	104,559.58	12,093.23	9,553.91	229,683.60	73,619.21	1,500.00	6,788.06
Aggregate.....	200,628.14	13,763.85	15,411.23	248,046.63	111,705.92	10,505.85	10,298.22

EXPENDITURES AT THE MINT AT PHILADELPHIA, 1888—Continued.

SUMMARY.

Supplies, etc.	Amount.	Supplies, etc.	Amount.
Acids.....	\$8,331.91	Machinery and appliances.....	\$2,524.37
Charcoal.....	1,802.14	Metal work and castings.....	3,788.68
Chemicals.....	841.08	Oils.....	1,354.88
Coal.....	9,824.88	Salt.....	126.30
Copper.....	11,803.00	Stationery, printing, and binding.....	579.59
Crucibles, covers, stirrers, and dippers.....	3,795.89	Sundries.....	5,201.04
Dry goods.....	963.61	Telegraphing.....	39.73
Fluxes.....	4,580.98	Washing.....	115.57
Freight and drayage.....	7.12	Wood.....	4,563.63
Gas.....	4,610.09	Zinc.....	1,513.09
Gloves and gauntlets.....	6,260.29	Steam-power plant.....	43,001.65
Hardware.....	1,469.28	Wastage.....	244.41
Ice.....	619.74	Total.....	131,069.94
Iron and steel.....	864.32	Salaries.....	41,892.31
Labor and repairs.....	1,448.25	Wages of workmen.....	437,797.59
Loss on sale of sweeps.....	9,472.71	Aggregate.....	610,359.84
Lumber.....	1,321.71		

OPERATIONS.

Bars manufactured:	
Gold.....	\$577,319.48
Silver.....	20,940.94
Total.....	598,260.42

COINAGE.

Metals.	Pieces.	Value.
Gold.....	384,284	\$5,419,170.50
Silver.....	26,777,346	19,344,810.45
Minor.....	60,977,819	1,218,976.57
Total.....	88,139,449	25,982,957.52

The value of foreign coins deposited during the past year is exhibited in the following table:

VALUE OF FOREIGN COINS DEPOSITED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1888.

Countries of coinage.	Gold coin.	Silver coin.	Total.
Costa Rica.....	\$195.90		\$195.90
Great Britain.....	5,261.10		5,261.10
Mexico.....	206.44	\$1,711.30	1,917.74
Spain.....		350.03	350.03
South Africa.....	5.00		5.00
Japan.....	117.00		117.00
Mixed.....	663.98	637.85	1,301.83
Total.....	6,449.42	2,699.18	9,148.60

MINT AT SAN FRANCISCO.

The value of deposits of gold and silver at the mint at San Francisco during the fiscal year is exhibited in the following table:

DEPOSITS AT THE MINT AT SAN FRANCISCO, FISCAL YEAR 1888.

Metal.	Standard ounces.	Value.
Gold	1,266,760.479	\$23,567,636.81
Silver	2,408,278.52	2,802,360.43
Total		26,369,997.24

The melter and refiner operated upon 2,603,513 standard ounces of gold, made 890 melts of gold ingots, of which 3 were condemned, and at the close of the fiscal year returned to the superintendent 1,103.185 standard ounces of gold in excess of the amount with which he was charged.

The same officer operated upon 4,675,920 standard ounces of silver during the year, made 2,821 melts of silver ingots, of which 4 were condemned, and returned in settlement a surplus of 1,216 standard ounces.

The coiner operated upon 2,592,643 standard ounces of gold, and coined \$12,555,000 in double eagles, \$7,260,000 in eagles, and \$2,995,000 in half eagles; a total of 1,952,750 pieces of gold, of the value of \$22,810,000, with a percentage of 47.2 of good coin from ingots operated upon. His wastage in gold was 64.248 ounces.

The same officer operated upon 5,135,397 standard ounces of silver, and manufactured 2,304,000 silver dollars, \$192,000 in quarter dollars, and \$395,284.80 in dimes; a total of 7,024,848 pieces of silver of the value of \$2,891,284.80, with a percentage of 47.8 of good coin produced. His wastage of silver was 851.91 standard ounces.

The business of the melting department of the mint at San Francisco for a series of years is exhibited in the following table:

MELTS OF INGOTS MADE AND CONDEMNED AT THE MINT AT SAN FRANCISCO FROM 1874 TO 1888.

Fiscal year.	Gold ingot melts.		Silver ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1874.....	813	5	2,648	10
1875.....	925	13	4,378	15
1876.....	942	6	9,454	11
1877.....	1,141	3	13,210	8
1878.....	1,393	19	13,610	14
1879.....	981	4	12,789	14
1880.....	931	3	8,104	14
1881.....	1,033	8	12,617	38
1882.....	958	8	10,719	20
1883.....	901	5	7,509	12
1884.....	767	4	5,539	1
1885.....	677	1	2,619	.....
1886.....	935	.....	.....	.....
1887.....	958	2	1,086	.....
1888.....	890	3	2,821	4
Total	14,245	84	107,103	161
Condemned, per cent. ....	.....	.58%	.....	.14%

The operations of the coiner's department for a series of years are exhibited in the following table:

OPERATIONS IN THE COINER'S DEPARTMENT OF THE MINT AT SAN FRANCISCO FOR THE SIX YEARS ENDED JUNE 30, 1888.

Fiscal years.	Coinage.	Per cent.	Actual waste.	Gain.
GOLD.				
			<i>Stand. ozs.</i>	<i>Stand. ozs.</i>
1882-'83	\$26,760,000	54.7	134,715	.....
1883-'84	23,543,500	54.3	120,300	.....
1884-'85	20,857,500	54.7	70,337	.....
1885-'86	27,080,000	52	47,018	.....
1886-'87	22,360,000	47.5	.....	19,540
1887-'88	22,810,000	47.2	64,248	.....
Total and mean	143,411,000	.....	436,618	197,540
SILVER.				
1882-'83	\$7,850,000.00	51.5	638.76	.....
1883-'84	4,850,000.00	52.5	618.13	.....
1884-'85	2,908,799.70	53.3	192.00	.....
1885-'86	49,066.20	52.8	.58	.....
1886-'87	855,812.60	53.9	140.80	.....
1887-'88	2,891,284.80	47.8	851.91	.....
Total and mean	18,904,963.30	.....	2,442.18	.....

The value of foreign coins deposited at the mint at San Francisco during the year is exhibited in the following table:

VALUE OF FOREIGN GOLD COINS DEPOSITED AT THE MINT AT SAN FRANCISCO, FISCAL YEAR 1888.

Country.	Value.
England (Australian sovereigns)	\$3,871,370.95
England (sovereigns)	9,715.36
Mexico	76,802.64
Costa Rica	211.55
France	142.16
Mixed foreign coins	18,900.07
Mixed foreign and mutilated United States coins	23,684.02
Total	4,000,826.75

The expenditures of the mint at San Francisco during the year for the several classes of supplies and in the different departments are exhibited in the following table:

EXPENDITURES AT THE MINT AT SAN FRANCISCO FOR FISCAL YEAR 1888.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids			\$1,262.70	\$59.10		\$14,858.43
Assayers' materials			159.40			
Belting	\$6.16	\$295.26				
Charcoal				20.08	\$797.49	107.45
Chemicals	85.00	29.25	41.25	441.28	718.75	75.80
Coal	11,244.81					
Coke					1,332.35	
Copper					4,550.00	
Crucibles, covers, stirrers, and dippers					1,198.21	
Dry goods	297.89		.95	53.15	382.93	228.28
Freight and drayage	1,202.19		1.00			
Gas	2,091.00					
Gloves and gauntlets	121.50		11.70	913.20	73.44	140.40
Hardware	259.32	241.05	15.39	57.57	20.50	69.11
Ice	463.91					
Iron and steel		88.34		44.90		32.37
Labor and repairs	2,324.33	579.24	637.29	734.99	284.15	2,655.50
Lumber		95.98				413.07
Machinery and appliances	88.45	3,012.00		134.12	154.38	
Metal-work and castings	5.70	411.33	14.43	2,006.58	210.73	87.19
Oils	120.00	78.58		79.00	70.00	35.00
Salt			1.50			147.52
Sewing	369.30			57.00	1,750.97	
Stationery, printing, and binding	418.65		2.00	7.50	18.00	
Sundries	400.27	10.50		110.00	277.25	90.00
Telegraphing	334.87					
Washing	796.25					
Water	400.00	203.70				
Wood	410.90			2,209.62		255.33
Zinc					13.13	2,457.27
Total	21,440.50	5,045.23	2,147.61	6,928.07	11,861.28	21,632.72
Salaries	25,240.24		6,600.00	5,000.00	5,000.00	
Wages of workmen	67,302.00		20,797.00	69,948.18	22,291.75	30,503.25
Aggregate	113,982.74	5,045.23	29,544.61	81,876.25	39,153.03	52,135.97

EXPENDITURES AT THE MINT AT SAN FRANCISCO FOR FISCAL YEAR 1888—
Continued.

SUMMARY.

Supplies, etc.	Total.	Supplies, etc.	Total.
Acids	\$16,180.23	Lumber	\$509.05
Assayers' materials	159.40	Machinery and appliances	3,388.95
Belting	301.42	Metal work and castings	2,715.94
Charcoal	925.02	Oils	382.58
Chemicals	1,391.33	Salt	149.02
Coal	11,244.81	Sewing	2,186.27
Coke	1,332.35	Stationery, printing, and binding	448.15
Copper	4,550.00	Sundries	888.02
Crucibles, covers, stirrers, and dippers	1,198.21	Telegraphing	334.87
Dry goods	963.20	Washing	796.25
Freight and drayage	1,203.19	Water	603.70
Gas	2,091.00	Wood	2,875.85
Gloves and gauntlets	1,260.24	Zinc	\$,470.40
Hardware	662.94	Total	69,055.41
Ice	463.91	Salaries	41,840.24
Iron and steel	165.61	Wages of workmen	210,842.18
Labor and repairs	7,215.50	Aggregate	321,737.83

OPERATIONS.

Bars manufactured, silver..... \$526,674.02.

Coinage.	Pieces.	Value.
Gold	1,952,750	\$22,810,000.00
Silver	7,024,848	2,891,284.80
Total	8,977,598	25,701,284.80

MINT AT NEW ORLEANS.

The amount and value of the gold and silver deposited at the mint at New Orleans during the year were as follows :

DEPOSITS AT THE MINT AT NEW ORLEANS, FISCAL YEAR 1888.

Metals.	Standard ounces.	Value.
Gold	7,018.598	\$130,573.56
Silver	9,784,038.60	11,385,064.09
Total		11,515,642.65

The melter and refiner operated upon 63,071 standard ounces of gold during the year, with a wastage of .331 standard ounce. The same officer operated on 19,487,283 standard ounces of silver, with a wastage of 9,606.29 standard ounces. While the silver wastage of the melter and refiner was larger than usually incurred in the other mints, it was considerably less than for the preceding year.

The coiner operated upon 33,796 standard ounces of gold, and manufactured 13,500 eagles (\$135,000). His wastage was 3.362 standard ounces. He operated on 19,050,561 standard ounces of silver, manufacturing 11,900,000 silver dollars, with a wastage of 2,953.92 standard ounces.

The value of the foreign coins deposited at the mint at New Orleans during the year is exhibited in the following table:

VALUE OF FOREIGN COINS DEPOSITED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1888.

Countries.	Gold coins.	Silver coins.
Central America.....		\$208.98
South America.....	\$522.68	132.13
Mexico.....	197.84	29,125.61
English (sovereigns).....	3,878.57	
Peru.....		404.26
Mixed foreign.....	6,702.66	925.83
Total.....	11,801.75	30,796.81

The expenditures of the mint at New Orleans for the several classes of supplies and in the different departments are exhibited in the following table:

EXPENDITURES AT THE MINT AT NEW ORLEANS FOR THE FISCAL YEAR 1888.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids.....			\$52.79	\$2.64		\$267.71
Assayer's materials.....			526.36			
Belting.....		\$83.62				
Charcoal.....					\$819.00	
Chemicals.....			60.03	298.92	136.79	
Coal.....		3,600.00				
Coke.....					2,068.00	
Copper.....					8,400.00	
Crucibles, covers, stirrers, and dippers.....					1,751.38	
Dry goods.....				693.93	338.08	
Freight and drayage.....	\$140.48					
Gas and electric lights.....	2,515.42					
Gloves and gauntlets.....				924.00	18.28	
Hardware.....	393.86					
Ice.....	400.00		86.70	400.00	214.50	
Iron and steel.....	444.40	107.50		20.00		
Labor and repairs.....	1,131.29	1,250.89	156.40	1,338.90	836.50	
Loss on sale of sweeps.....						40.44
Lumber.....	875.90		25.35			
Machinery and appliances.....		1,420.09	300.00	1,563.88		
Metal work and castings.....		97.09		99.00	571.58	
Oils.....		488.60		297.66	35.10	

EXPENDITURES AT THE MINT AT NEW ORLEANS FOR THE FISCAL YEAR 1888—
Continued.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper,	Mechanical.			Proper.	Refinery.
Sewing	\$4.35	.....	.....	\$140.35	\$168.00	.....
Stationery, printing, and binding	372.50	.....	.....	.....	.....	.....
Sundries	2,008.24	.....	\$38.34	1,532.66	370.15	.....
Telegraphing	88.50	.....	.....	.....	.....	.....
Washing	153.30	.....	.....	27.00	.....	.....
Water .....	.....	\$500.00	.....	.....	.....	.....
Wood .....	.....	.....	.....	2,963.87	.....	.....
Zinc .....	.....	.....	.....	.....	.....	\$14.99
Total	8,528.24	7,547.79	1,245.97	10,302.81	15,727.36	323.14
Salaries	17,150.00	.....	5,951.65	4,400.00	4,400.00	.....
Wages of workmen	39,069.13	.....	3,387.16	60,453.43	21,371.47	.....
Aggregate	64,747.37	7,547.79	10,584.78	75,156.29	41,498.83	323.14

SUMMARY.

Supplies, etc.	Amount.	Supplies, etc.	Amount.
Acids	\$323.14	Loss on sale of sweeps	\$40.44
Assayer's materials	526.36	Lumber	901.25
Belting	83.62	Machinery and appliances	3,283.97
Charcoal	819.00	Metal work and castings	767.67
Chemicals	495.74	Oils	821.36
Coal	3,600.00	Sewing	312.70
Coke	2,068.00	Stationery, printing, and binding ..	372.50
Copper	8,400.00	Sundries	3,949.39
Crucibles, covers, stirrers, and dippers	1,751.38	Telegraphing	88.50
Dry goods	1,032.01	Washing	180.30
Freight and drayage	140.48	Water	500.00
Gas and electric lights	2,515.42	Wood	2,963.87
Gloves and gauntlets	942.28	Zinc	14.99
Hardware	393.86	Total	43,675.31
Ice	1,101.20	Salaries	31,901.65
Iron and steel	571.90	Wages of workmen	124,281.24
Labor and repairs	4,713.98	Aggregate	199,858.20

OPERATIONS.

Coinage.	No. of pieces.	Value.
Gold	13,500	\$135,000
Silver	11,900,000	11,900,000
Total	11,913,500	12,035,00

MINT AT CARSON.

The business of the mint at Carson during the fiscal year has been confined to the receipt of gold deposits for payment of value in coin or bars, and to the receipt of silver deposits for bars, the gold contained being paid for in coin when desired.

The acid refinery of the mint has been in operation during the year. The coiner's department was closed.

VALUE OF DEPOSITS AND OF BARS MANUFACTURED AT THE MINT AT CARSON, FISCAL YEAR 1888.

Metals.	Deposits.	Bars manufactured.
Gold	\$894,921.30	\$89.60
Silver	909,890.21	*845,357.85
Total	1,804,811.51	845,447.45

Mr. John H. Dennis became melter and refiner April 14, 1888, succeeding Dr. D. K. Tuttle, who was appointed to the same office at the mint at Philadelphia.

The melter and refiner's department operated upon 45,538 standard ounces of gold during the year, with a surplus of 99,940 ounces. The same department operated upon 766,394 ounces of silver, with a surplus of 167.65 standard ounces.

The expenditures of the mint at Carson during the year for the several classes of supplies and in the different departments are exhibited in the following table:

EXPENDITURES AT THE MINT AT CARSON FOR THE FISCAL YEAR 1888.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids					\$8,064.85		\$8,064.85
Assayer's materials			\$115.30		15.20		130.50
Belting		\$29.73					29.73
Charcoal	\$3,237.53						3,237.53
Chemicals	50.55		94.30		\$136.47	2.50	283.82
Coal	390.41						390.41
Copper						97.50	97.50
Crucibles, covers, stirrers, and dipers	297.56		553.66				851.22
Dry goods	360.29					37.18	397.47
Freight and drayage	569.24				1,555.65		2,124.89
Gas	441.60						441.60
Gloves and gauntlets	107.28					93.25	200.53
Hardware	242.88					178.26	421.14
Ice	57.10						57.10
Iron and steel	4.58					112.00	116.58
Labor and repairs	11.00						11.00

*\$844,718.23 fine silver bars.

EXPENDITURES AT THE MINT AT CARSON FOR THE FISCAL YEAR 1888—
Continued.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total
	Proper.	Mechanical.			Proper.	Refinery.	
Lumber	38.99						38.99
Metal work and castings	217.95					217.92	435.87
Oils	51.00					6.00	57.00
Salt			1.00			9.50	10.50
Stationery, printing, and binding	62.87						62.87
Sundries	272.90					261.04	533.94
Telegraphing	75.51						75.51
Washing	151.00						151.00
Water	457.50						457.50
Wood	3,677.09					247.00	3,924.09
Total	10,712.88	29.73	764.26		136.47	10,897.85	22,541.14
Salaries	16,702.88						16,702.88
Wages of workmen ..	17,867.00		3,573.00		5,614.00	4,131.00	31,185.00
Aggregate	45,282.71	29.73	4,337.26		5,750.47	15,028.85	70,429.02

Percentage of net expenses to deposits, 2.6.

ASSAY OFFICE AT NEW YORK.

The value of the deposits of gold and silver at the assay office at New York during the year was as follows:

Metals.	Value.
Gold	\$46,721,400.52
Silver	6,249,101.24
Total	52,970,501.76

The operations of the melter and refiner's department are exhibited in the following table:

Metals.	Received.	Operated on.	Surplus returned.
Gold	<i>Standard ozs.</i> 2,525,333	<i>Standard ozs.</i> 2,519,971	<i>Standard ozs.</i> 809.336
Silver	5,243,421	5,205,432	1,012.53

The amount operated on in the acid refinery was 3,703,553 gross ounces, containing 681,392 standard ounces of gold and 2,930,498 standard ounces of silver. The number of bars made was—

Metals.	Bars.
Gold.....	22,905
Silver.....	31,149
Total.....	54,054

The value of the gold and silver bars manufactured during the year was as follows:

Metals.	Value.
Gold.....	\$48,763,125.71
Silver.....	6,057,364.87
Total.....	52,820,490.58

There was 1,630,465 pounds of sulphuric acid used in parting operations. There were sold during the year 248,635 pounds of blue vitriol, and 2,389,200 pounds of waste acid, for which was received \$13,869.06. Old lead and iron were also sold, for which was received \$633.96, making the total amount received for by-products and old material of the melter and refiner's department, \$14,503.02.

There was 652,713 gross ounces of silver from the refinery used over in the parting of gold deposits.

The business of the assay department was very large, consisting of assays of gold and silver deposits, as well as of fine gold and silver bars, the whole involving about 117,000 weighings.

A large proportion of the silver deposits at the assay office at New York contained mercury. The difficulty of humid determinations in this class of deposits has been largely overcome by the use of the "Level" ammonia method.

A plant of gas furnaces for melting gold deposits was put in during the year, and has proved satisfactory both in convenience and economy.

Cornish rolls were placed in the sweep-cellar early in the year.

The artesian well, electric-light plant, and independent steam supply, referred to in my last report as having been introduced, have continued to work satisfactorily.

The values of the foreign gold coins deposited at the assay office at New York during the past fiscal year are exhibited in the following table:

VALUE OF FOREIGN COINS DEPOSITED AT THE ASSAY OFFICE AT NEW YORK
DURING THE FISCAL YEAR 1888.

Countries of coinage.	Denominations of coins.	Total of each denomination of gold coin, by countries.		Silver parted (standard ounces).
Argentine Republic.....	5 pesos.....		\$1, 110, 561.55	22.83
Austria.....	Florins.....		43, 360.36	.....
Costa Rica.....	Mixed.....		2, 375.14	8.91
England.....	Sovereigns.....		287, 581.28	.....
France.....	20 francs.....	\$2, 668, 962.08		.....
Do.....	Napoleons.....	180, 840.69	2, 840, 802.77	.....
Germany.....	20 marks.....		640, 464.24	.....
Mexico.....	20 pesos.....	136, 238.08		.....
Do.....	10 pesos.....	8, 011.31		.....
Do.....	Doubloons.....	5, 479.49		.....
Do.....	Mixed.....	21, 503.75	171, 232.63	.....
Peru.....	20 soles.....		2, 549.75	.....
Russia.....	5 roubles.....		848, 641.85	.....
Spain.....	25 pesetas.....	667, 131.86		.....
Do.....	Alphonso.....	14, 404.23		.....
Do.....	Doubloons.....	3, 027, 863.16		13, 899.85
Do.....	$\frac{1}{2}$ doubloons.....	31, 030.45		117.35
Do.....	Isabellines.....	67, 762.11		.....
Do.....	Mixed.....	18, 184.95	3, 826, 376.76	47.91
United States of Colombia.....	do.....		2, 593.44	12.87
Venezuela.....	100 bolivars.....	2, 350.69		.....
Do.....	Mixed.....	15, 563.64	17, 914.33	57.64
Various countries.....	do.....		763, 063.48	867.92
Total.....	.....		10, 566, 517.58	15, 035.28

The expenditures of the assay office at New York for the several classes of supplies and in the different departments are exhibited in the following table:

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE FISCAL YEAR 1888.

Supplies, etc.	General department (proper).	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Acids.....		\$379.22		\$18, 342.76	\$18, 721.98
Adjusting weights.....	80.00	16.00			96.00
Advertisements for supplies.....	152.00				152.00
Assayer's materials.....		839.85			339.85
Barrels, lard tierces, and cooperage.....				584.47	584.47
Belting.....				80.49	80.49
Charcoal.....				924.60	924.60
Chemicals.....		2.79		112.78	115.57
Coal.....	\$9.00	65.20		2, 194.52	2, 268.72
Copper.....				4, 721.60	4, 721.60
Crucibles, covers, stirrers, and dip-pers.....				4, 552.75	4, 552.75
Dry goods.....				1, 085.65	1, 085.65
Fluxes.....				1, 474.90	1, 474.90
Freight and drayage.....	3.50			284.50	288.00

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK, ETC.—Continued.

Supplies, etc.	General department (proper).	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Gas	\$495.74	\$700.63		\$515.62	\$1,711.99
Gloves and gauntlets				282.44	282.44
Hardware	3.18	9.61		19.91	32.70
Ice	70.52				70.52
Fire-bricks				69.32	69.32
Labor and repairs	233.40	214.10		867.84	1,315.34
Lead (sheet and pipe)				1,289.84	1,289.84
Lumber				337.65	337.65
Machinery and appliances	2,469.97	214.66		2,290.13	4,974.76
Metal-work and castings				650.70	650.70
Oils and lard	5.00			158.00	163.00
Repairing balances	429.75	50.00			479.75
Salt		5.00			5.00
Sewing				193.80	193.80
Stationery, printing, and binding	184.34				184.34
Steam	653.31			6,001.19	6,654.50
Sundries	1,356.74	630.53		421.02	2,408.29
Telegraphing	19.33				19.33
Water				529.70	529.70
Wood				259.00	259.00
Total	6,165.78	2,627.59		48,245.18	57,038.55
Salaries	22,550.00	11,200.00	\$5,500.00		39,250.00
Wages of workmen	10,979.50	12,599.00		45,406.60	68,985.10
Aggregate	39,695.28	26,426.59	5,500.00	93,651.78	165,273.65

OPERATIONS.

Bars manufactured:	
Gold	\$46,763,125.71
Silver	6,057,364.87
Total	52,820,490.58

MINOR ASSAY OFFICES.

DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1888.

Institutions.	Deposits.	Earnings.	Expenses.	Percentage of net expenses to deposits.
Denver	\$1,800,640.16	\$5,403.20	*\$31,092.95	1.4
Helena	1,353,546.42	4,994.62	25,171.27	1.5
Boisé City	929,595.17	2,478.06	†10,613.25	.8
Charlotte	283,619.81	1,369.65	4,612.58	1.2
Saint Louis	154,504.60	774.41	‡5,549.19	3.0
Totals	4,521,906.16	15,019.94	77,039.24	

* Includes \$1,999.70 for repairs of building (24 Stats., 511).

† Includes \$1,000 for repairs of building (24 Stats., 613).

‡ Includes \$440 for rent, pending repair of building in which located by act of Feb. 1, 1881.

MINT AT DENVER.

The business of the mint at Denver, conducted as an assay office, is exhibited, for the fiscal year 1888, in the following table:

MINT AT DENVER, 1888.

Items.	Amount.
Deposits.....	\$1,800,640.16
Earnings.....	5,403.20
Expenses*.....	31,092.95
Percentage of net expenses to deposits, 1.4.	

*Includes \$1,999.70 expended for repairs of building (24 Stats., 511).

The value of the deposits increased \$207,348.50, while the percentage of expenses, including amount expended for repairs of building, is less than in the preceding year.

The expenditures of this institution for the several classes of supplies are exhibited in the following table:

EXPENDITURES AT THE MINT AT DENVER FOR THE FISCAL YEAR 1888.

Supplies etc.	General department.		Assayer's department.	Melter and refiner's department proper.	Total.
	Proper.	Mechanical.			
Assayer's materials.....			\$30.00		\$30.00
Belting.....		\$24.92			24.92
Coal.....	\$21.00				21.00
Coke.....	142.50				142.50
Crucibles, covers, stirrers, and dippers.....			6.25	174.15	180.40
Fluxes.....			25.90	116.75	142.65
Freight and drayage.....	63.27	17.35	.75	21.55	102.92
Gas.....	71.34	269.10	213.81	213.81	768.06
Hardware.....	52.49	.40	11.05	17.96	81.90
Ice.....	31.50				31.50
Lumber.....	81.42			30.94	112.36
Machinery and appliances.....	611.90	369.94	43.30	459.00	1,484.14
Oils.....	.50	15.55		.15	16.20
Repairs of building.....	1,785.82	90.38	1.50	122.00	1,999.70
Salt.....			.25	.25	.50
Stationery, printing, and binding.....	59.39				59.39
Sundries.....	768.38	5.50	3.75	16.65	794.28
Telegraphing.....	12.98				12.98
Washing.....	30.85				30.85
Water.....	35.00	50.00	20.00		105.00
Zinc.....			1.70		1.70
Total.....	3,768.34	843.14	358.26	1,173.21	6,142.95
Salaries.....	8,700.00			2,250.00	10,950.00
Wages of workmen.....	6,260.01	108.10	4,201.26	3,430.63	14,000.00
Aggregate.....	18,728.35	951.24	4,559.52	6,853.84	31,092.95

ASSAY OFFICE AT HELENA, MONTANA.

The business of the assay office at Helena, Mont., for the fiscal year is exhibited in the following table :

ASSAY OFFICE AT HELENA.

Items.	Amount.
Deposits	\$1,353,546.42
Earnings	4,994.62
Expenses	25,171.27
Percentage of net expenses to deposits, 1.5.	

The value of the deposits fell off during the year \$96,122.73, while the ratio of expenses to deposits remained about the same.

The expenditures of this institution for supplies are exhibited in the following table :

EXPENDITURES AT THE ASSAY OFFICE AT HELENA FOR THE FISCAL YEAR 1888.

Supplies, etc.	Assayer's department.	Melter's department (proper).	Total.
Acids	\$29.45		\$29.45
Assayer's materials	101.65		101.65
Chemicals	7.80		7.80
Crucibles, covers, stirrers, and dippers		\$358.55	358.55
Dry goods	25.95		25.95
Freight and drayage	100.39	6.25	106.64
Gas	627.25		627.25
Gloves and gauntlets	11.75	3.00	14.75
Hardware	14.08		14.08
Ice	35.96		35.96
Iron and steel		6.38	6.38
Labor and repairs	267.48	93.25	360.73
Machinery and appliances	1,937.80	362.25	2,300.05
Metal work and castings	5.97	305.00	310.97
Oils	44.95		44.95
Stationery, printing, and binding	147.93		147.93
Sundries	369.21		369.21
Telegraphing	51.16		51.16
Washing	43.00		43.00
Water	100.00		100.00
Wood	411.51		411.51
Zinc	3.30		3.30
Total	4,336.59	1,134.68	5,471.27
Salaries	5,450.00	2,250.00	7,700.00
Wages of workmen	9,379.50	2,620.50	12,000.00
Aggregate	19,166.09	6,005.18	25,171.27

REPORT ON THE FINANCES.

ASSAY OFFICE AT BOISÉ CITY, IDAHO.

The business of the assay office at Boisé City during the fiscal year is exhibited in the following table:

ASSAY OFFICE AT BOISÉ CITY, 1888.

Items.	Amount.
Deposits	\$929,565.17
Earnings	2,478.06
Expenses *	10,613.25
Percentage of net expenses to deposits, .8.	

* Includes \$1,000 expended for repairs of building (24 Stats., 613).

As compared with the business of the fiscal years 1886 and 1887, the increase in value of deposits amounts to \$807,133.54 and \$481,095 respectively. The business of 1888 was sevenfold that of 1886.

The percentage of expenses to deposits has been reduced from $1\frac{1}{2}$ in 1887 to four-fifths of 1 per cent. during the fiscal year 1888.

The expenditures of this institution for supplies are exhibited in the following table:

EXPENDITURES AT THE ASSAY OFFICE AT BOISÉ CITY FOR THE FISCAL YEAR 1888.

Supplies, etc.	Amount.
Acids	\$101.29
Assayer's materials	294.00
Charcoal	562.50
Chemicals	23.98
Coal	121.00
Coke	12.00
Crucibles, covers, stirrers, and dippers	50.77
Dry goods	17.47
Fluxes	72.50
Freight and drayage	155.73
Gloves and gauntlets	13.75
Hardware	83.36
Ice	35.00
Labor and repairs	9.75
Lumber	30.64
Oils	60.60
Repairs of building	1,000.00
Stationery, printing, and binding	44.54
Sundries	145.00
Telegraphing and telephone rent	79.62
Washing	18.00
Water	125.00
Wood	241.00
Total	3,297.50
Salaries	3,000.00
Wages	4,315.75
Aggregate	10,613.25

ASSAY OFFICE AT CHARLOTTE, N. C.

The business of the assay office at Charlotte, N. C., is exhibited in the following table :

ASSAY OFFICE AT CHARLOTTE, 1888.

Items.	Amount.
Deposits	\$283, 619. 81
Earnings	1, 369. 65
Expenses	4, 612. 58
Percentage of net expenses to deposits, 1.2.	

The value of the deposits at this institution was greater than in the preceding year by \$59,393.46, while the percentage of expenditures to deposits was reduced from 1.6 in 1887 to 1.2 in 1888.

The expenditures of this institution for supplies are exhibited in the following table :

EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE FOR THE FISCAL YEAR 1888.

Supplies, etc.	Amount.
Acids	\$5. 25
Assayer's materials	212. 57
Charcoal	87. 40
Chemicals	41. 95
Coal	43. 75
Crucibles, covers, stirrers, and dippers	178. 01
Dry goods	15. 50
Fluxes	67. 28
Freight and drayage	10. 96
Gas	66. 75
Hardware	21. 25
Ice	8. 88
Labor and repairs	38. 40
Lumber	4. 38
Metal-work and castings	12. 25
Sewing	4. 10
Stationery, printing, and binding	10. 95
Sundries	39. 70
Telegraphing	65. 10
Water	40. 00
Wood	63. 00
Total	1, 037. 43
Salaries	2, 750. 00
Wages	825. 15
Aggregate	4, 612. 58

ASSAY OFFICE AT SAINT LOUIS, MO.

The business of the assay office at Saint Louis during the year is exhibited in the following table:

ASSAY OFFICE AT SAINT LOUIS, MO., 1888.

Items.	Amount.
Deposits	\$154,504.60
Earnings	774.41
Expenses	5,549.19

Percentage of net expenses to deposits, 3.

The value of the deposits at this institution was greater than in the preceding year by \$41,555.66, while the ratio of expenditures to deposits was reduced from 3.9 per cent. in 1887 to 3 per cent. in the past fiscal year.

EXPENDITURES AT THE ASSAY OFFICE AT SAINT LOUIS FOR THE FISCAL YEAR 1888.

Supplies, etc.	Amount.
Acids	\$12.32
Assayer's materials	20.16
Charcoal	9.00
Chemicals .....	.90
Crucibles, covers, stirrers, and dippers	32.05
Dry goods .....	.60
Fluxes	11.50
Gas	105.30
Hardware	3.15
Ice	6.60
Iron and steel	2.65
Labor and repairs	44.60
Oils	2.50
Rent	440.00
Salt .....	.15
Stationery, printing, and binding	4.82
Sundries	35.95
Washing	19.00
Total	780.25
Salaries	3,403.94
Wages	1,885.00
Aggregate	5,549.19

ANNUAL TRIAL OF COINS.

The following-named gentlemen were designated by the President of the United States to examine and test the fineness and weight of coins reserved by the several mints during the calendar year 1887, as required by section 3547 of the Revised Statutes: Zebulon B. Vance, United States Senate; Thomas M. Norwood, House of Representatives; George

F. Becker, San Francisco, Cal.; C. Elton Buck, Wilmington, Del.; Charles B. Dudley, Altoona, Pa.; W. P. Lawver, Bureau of the Mint, Washington; J. W. Mallet, University of Virginia, Va.; Alfred M. Mayer, Hoboken, N. J.; Frank Nicholson, Saint Louis, Mo.; John M. Ordway, New Orleans, La.; Charles S. Peirce, Milford, Pa.; Charles E. Pellew, New York, N. Y.; Raphael Pumpelly, Newport, R. I.; David K. Tuttle, Carson City, Nevada; Henry F. Wild, Boise City, Idaho.

The *ex officio* members present were Judge William Butler, of the United States district court for the eastern district of Pennsylvania, and Herbert G. Torrey, assayer of the United States assay office at New York.

The Commission met at the mint at Philadelphia Wednesday February 8, 1888, and in the presence of the Director of the Mint proceeded to test as to fineness and weight the gold and silver coins reserved at the mints at Philadelphia, San Francisco, and New Orleans during the calendar year 1887.

The committee on weighing reported that an examination of the coins reserved showed that all the coins tested were correct within the limits of deviation allowed by law.

The committee on assaying reported that the average fineness of 65 pieces of gold executed by the mint at Philadelphia, melted in mass, was .900 [standard], and of 5 pieces tested singly, .90016; of 44 pieces of gold executed by the mint at San Francisco, melted in mass, the average fineness was .8999, and of 24 pieces of gold coined at the same mint, tested singly, .89995. The average fineness of 110 silver dollars coined at the mint at Philadelphia, melted in mass, was .8998, and of 22 pieces assayed in tests of 2 pieces, .8995. The average fineness of 931 dimes coined at the same mint, melted in mass, was .900 [standard], and of 16 pieces assayed in tests of 2 pieces, .89956.

The average fineness of 50 silver dollars coined at the mint at San Francisco, melted in mass, was .8998, and of 10 pieces assayed in tests of 2 pieces, .89976. The average fineness of 821 dimes coined at the same mint was .8998, and of 8 pieces, assayed in tests of 2 pieces, .89977.

The average fineness of 120 silver dollars coined at the mint at New Orleans, melted in mass, was .9004, and of 24 pieces coined at the same mint, assayed in tests of 2 pieces, .89953.

The committee on assaying reported that "no coin among those examined was found to deviate from the standard fixed by law beyond the legal tolerance." The result of the examination and test as to weight and fineness of the coinage of the United States is embodied in the following resolution adopted by the Commission:

Resolved, That the Assay Commission having examined and tested the reserved coins of the several mints for the year 1887, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported as satisfactory.

It will be seen that the result of the annual trial of coins was satisfactory, and that the coinage of the year was found to have been close to the standard fixed by law.

VALUES OF FOREIGN COINS.

In accordance with the requirements of section 3564 of the Revised Statutes the values of the standard coins of the principal countries of the world were estimated by me and proclaimed by the Secretary of the Treasury January 1, 1888.

These estimates, to be followed at custom-houses of the United States during the calendar year 1888, in determining values of invoices expressed in terms of foreign units of account, are shown in the following table:

ESTIMATE OF VALUES OF FOREIGN COINS.

NOTE.—The "standard" of a given country is indicated as follows, namely: *Double*, where its standard silver coins are unlimited legal tender, the same as its gold coins; *single gold* or *single silver*, as its standard coins of one or the other metal are unlimited legal tender. The par of exchange of the monetary unit of a country with a single gold, or a double, standard is fixed at the value of the gold unit as compared with the United States gold unit. In the case of a country with a single silver standard, the par of exchange is computed at the mean price of silver in the London market for a period commencing October 1 and ending December 24, 1887, as per daily cable dispatches to the Bureau of the Mint.

Country.	Standard.	Monetary unit.	Par of exchange or equivalent value in terms of U. S. gold dollar.	Coins.
Argentine Republic .	Double	Peso	\$0.965	Gold: argentine (\$4.824) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria	Single silver	Florin . . . . .	.345	Gold: 4 florins (\$1.928), 8 florins (\$3.858), ducat (\$2.287) and 4 ducats (\$0.158). Silver: 1 and 2 florins.
Belgium	Double	Franc . . . . .	.193	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia	Single silver	Boliviano . . . .	.699	Silver: boliviano and divisions.
Brazil	Single gold .	Milreis of 1,000 reia.	.546	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions, N. A.	Single gold .	Dollar	1.00	
Chili	Double	Peso . . . . .	.912	Gold: escudo (\$1.824), doubloon (\$4.561), and condor (\$9.123). Silver: peso and divisions.
Cuba	Double	Peso . . . . .	.926	Gold: doubloon (\$5.017). Silver: peso.
Denmark	Single gold .	Crown . . . . .	.268	Gold: 10 and 20 crowns.
Ecuador	Single silver	Sucre . . . . .	.699	Gold: condor (\$9.647) and double-condor. Silver: sucre and divisions.
Egypt	Single gold .	Pound (100 piasters).	4.943	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
France	Double	Franc . . . . .	.193	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire	Single gold .	Mark . . . . .	.238	Gold: 5, 10, and 20 marks.
Great Britain	Single gold .	Pound sterling	4.866 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece	Double	Drachma . . . .	.193	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Guatemala	Single silver	Peso . . . . .	.699	Silver: peso and divisions.
Hayti	Double	Gourde . . . . .	.965	Silver: gourde.
Honduras	Single silver	Peso . . . . .	.699	Silver: divisions of peso.

ESTIMATE OF VALUES OF FOREIGN COINS—Continued.

Country.	Standard.	Monetary unit.	Par of exchange or equivalent value in terms of U. S. gold dollar.	Coins.
India	Single silver	Rupee of 16 annas.	.332	Gold: mohur (\$7.105). Silver: rupee and divisions.
Italy.....	Double	Lira .....	.193	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan.....	Double*	Yen .. { Gold . Silver	.997 .753	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia	Single gold .	Dollar	1.00	
Mexico	Single silver	Dollar .....	.750	Gold: dollar (\$0.983), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands	Double	Florin .....	.402	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Nicaragua	Single silver	Peso .....	.699	Silver: peso and divisions.
Norway.....	Single gold	Crown .....	.268	Gold: 10 and 20 crowns.
Peru.....	Single silver	Sol.....	.699	Silver: sol and divisions.
Portugal.....	Single gold .	Milreis of 1,000 reis.	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia	Single silver	Rouble of 100 copecks.	.559	Gold: imperial (\$7.713) and ½ imperial† (\$3.860). Silver: ¼, ½, and 1 rouble.
Spain	Double	Peseta of 100 centimes.	.193	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Single gold .	Crown .....	.268	Gold: 10 and 20 crowns.
Switzerland.....	Double	Franc.....	.193	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli	Single silver	Mahbab of 20 piasters.	.63	
Turkey.....	Single gold .	Piaster .....	.044	Gold: 25, 50, 100, 250, and 500 piasters.
United States of Colombia.	Single silver	Peso.....	.699	Gold: condor (\$9.647) and double-condor. Silver: peso.
Venezuela	Single silver	Bolivar .....	.14	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard; silver practically the standard.

† Coined since January 1, 1886. Old half-imperial = \$3.986.

The average price of silver in London for the period commencing October 1, 1887, and ending December 24, 1887, was 44.0876 pence per ounce, British standard, equivalent at the par of exchange to \$0.96645 per ounce fine, a decline of \$0.0389 from the average price for the corresponding period of the preceding year. This decline in the price of silver occasioned a change in the estimated values given the following coins:

CHANGES IN VALUES OF FOREIGN COINS FROM 1887 TO 1888.

Coins.	Value Jan. 1, 1887.	Value Jan. 1, 1888.
Florin of Austria	\$0.359	\$0.345
Boliviano of Bolivia .....	.727	.699
Sucre of Ecuador .....	.727	.699
Rupee of India .....	.346	.332
Yen of Japan .....	.784	.753
Dollar (or peso) of Mexico .....	.790	.759
Sol of Peru .....	.727	.699
Rouble of Russia .....	.582	.559
Mahhub of Tripoli .....	.656	.630
Dollar (or peso) of Colombia .....	.727	.699
Bolivar of Venezuela .....	.193	.140

It may be proper to state that the change in the bolivar of Venezuela from \$0.193, corresponding to the value of the French franc, to \$0.14 on the 1st of January, 1888, was occasioned by the change upon the part of Venezuela from the double to the single silver standard.

In the Department circular of values of foreign coins the value of the pesos of Guatemala, Honduras, and Nicaragua, the same for the three countries, was estimated for the first time January 1, 1888.

Efforts have been made at the instance of this Bureau by the Department of State to obtain definite information in regard to the monetary unit, or money of account, of Tripoli, but so far the information has not been satisfactory.

The values of the gold and silver yen of Japan were again estimated separately for the reason, as stated in my last report, that while the standard of Japan by law is gold, silver is practically the standard, and invoices of merchandise from Japan are generally in terms of the silver yen.

In response to a resolution of the Senate dated April 30, 1888, requiring the Director of the Mint to furnish certain information relative to the annual estimate of values of foreign coins prepared by him under the provisions of section 3564 of the Revised Statutes, the following letter with part of its appendix was communicated to the Senate May 7, 1888, when it was ordered to lie on the table and be printed (Misc. Doc. No. 106):

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., May 4, 1888.

SIR: I have the honor to acknowledge the receipt of Senate resolution dated April 30, 1888, as follows:

Resolved, That the Director of the Mint be, and he is hereby, directed to furnish the Senate with the circular values of foreign silver coins prepared by him under the provisions of section 3564 of the Revised Statutes, and to inform the Senate of the exact amount of pure silver in each of the silver coins named in said circular, and also to inform the Senate whether the values of such silver coins as designated in said circular are estimated by him according to the pure silver contained in them respectively."

Along with the last circular of this Department, proclaiming, in accordance with section 3564 of the Revised Statutes, the values of foreign coins, expressed in the money of account of the United States, in terms of which invoices of foreign merchandise are commonly expressed, I have the honor to submit, in conformity to the above resolution, a table of the number of grains of pure silver contained in each foreign silver coin mentioned in the circular referred to.

In estimating the values of foreign coins in the case of countries of a single silver standard the values of the monetary units, and consequently of the silver coins, are

determined by ascertaining the market value of the pure silver in such units, based upon the mean price of silver in the London market for a period commencing October 1 and ending December 24 last preceding, as per daily cable dispatches to the Bureau of the Mint.

In the case of countries having the double standard the value of the bimetallic par is ascertained by comparing the amount of pure gold in a given unit with the pure gold in the unit of the United States.

Respectfully yours,

JAS. P. KIMBALL,
Director of the Mint.

The PRESIDENT PRO TEMPORE OF THE SENATE.

NUMBER OF GRAINS OF PURE SILVER CONTAINED IN EACH OF THE SILVER COINS NAMED IN THE CIRCULAR OF JANUARY 1, 1888 (TREASURY DEPARTMENT).

Country.	Silver coins.	Grains of pure silver contained.
Argentine Republic	Peso (divisions)	347.22
Austria	2 florins	342.932
	Florins	171.466
Belgium	5 francs	347.22
Bolivia	Boliviano (divisions)	347.22
Brazil	2 milreis } Milreis . } (limited tender)	} 360.723 180.361 90.180
	$\frac{1}{2}$ milreis }	
Chili	Peso (divisions)	347.22
Ecuador	Sucre (divisions)	347.22
Egypt	20 piasters	360.080
	10 piasters	180.040
	5 piasters	90.020
	2 piasters	36.008
	1 piaster	18.004
France	5 francs	347.22
Greece	5 drachmas	347.22
Guatemala	Peso (divisions)	347.22
Haiti	Gourde	347.22
Honduras	Peso (divisions)	347.22
India	Rupee	165.00
	$\frac{1}{2}$ rupee	82.50
Italy	5 lire	347.22
Japan	Yen	374.40
Mexico	Dollar (divisions)	377.17
Netherlands	2 $\frac{1}{2}$ florins	364.581
	1 florin	145.832
	$\frac{1}{2}$ florin	72.916
Nicaragua	Peso (divisions)	347.22
Peru	Sol (divisions)	347.22
Russia	Rouble	277.71
	$\frac{1}{2}$ rouble	138.85
	$\frac{1}{4}$ rouble	69.42
Spain	5 pesetas	347.22
Switzerland	5 francs	347.22
Tripoli	Mahbub	313.20
United States of Colombia	Peso (divisions)	347.22
Venezuela	5 bolivars	347.22

The estimate of values of foreign coins appended to the above communication is cited on a preceding page of this volume (p. 55).

The following is a transcript of Department Circular No. 11, division of customs, dated January 16, 1888, addressed by the Secretary of the Treasury to collectors of customs and others:

"The Department, by its decision of October 16, 1886, by the advice of the Director of the Mint, prescribed that the Shanghai tael should be taken at the value of \$1.1094 for custom-house purposes. It has, however, been claimed that such valuation is excessive at the present time, and the matter was again referred to the Director of the Mint for investigation, who reports, under date of the 12th instant, that the value of the Haikwan, or customs tael of China, based on the same price of silver that was used in estimating the values of foreign silver coins proclaimed in the circular of January 1, 1888, is \$1.1505, and that the values of the local taels of the various Chinese ports, based on the same valuation of silver, are as follows:

Amoy	\$1.0459	Ki kiang.....	\$1.0822
Canton.....	1.0354	New Chwang.....	1.0604
Che Foo.....	1.1020	Ning-Po.....	1.0866
Chin Kiang	1.1039	Shanghai.....	1.0328
Foo-Chow	1.1340	Swatow	1.0459
Hankow.....	1.0579	Tien-tsin	1.0957

These values should be adopted by customs officers for the respective taels mentioned in all cases of liquidation of entries and importations made after the date of these instructions."

The following memorandum relative to the tael of China is here appended:

The Chinese Government coins neither gold nor silver money. The only coins struck in the Empire consist of copper and zinc, called "cash." These are of various sizes and issues, very many of which, from 2,000 to 3,000, equal the value of a tael.

The tael is not a coin but a weight. Originally a measure of weight, as representing a given quantity of fine silver, it has become the measure of value. All payments, in silver coin or bullion, are determined by weight as compared with the ideal tael, the fineness of foreign coins being determined by Chinese assay. Hence the tael has become the unit of account of China. As a weight the tael is divided thus:

$$\begin{aligned} 1 \text{ tael} &= 10 \text{ mace,} \\ &= 100 \text{ candarenes,} \\ &= 1,000 \text{ cash.} \end{aligned}$$

As a unit of account, its divisions are reckoned in cents, 100 cents equaling 1 tael. By the treaties of commerce of November 15, 1858, the ideal tael was to weigh 583.20 grains and to consist of sycee (pure) silver.

As a matter of fact, it weighs only 579.84 grains, and its fineness, as determined by fifty-two assays made at the Japanese imperial mint at Osaka, varies from .9845 to .9865, the greater number of pieces tested being .9855.*

Not only does the ideal tael not correspond in weight and fineness with the standard fixed for it, but taels differing in weight and fineness are employed for local purposes in nearly all the ports of China.

Mr. Williams, in the fifth edition of the Chinese Commercial Guide, remarks that, at Peking, he found five scales, in which the taels differed as follows: 548, 541, 552, 539, and 579 grains.

On January 15, 1874, Dr. Henry R. Linderman, Director of the Mint, addressed a communication to Mr. S. Wells Williams, secretary of

* Letter of German consul at Canton: Report of Director of Mint, 1878, p. 40. Memorandum on Currency of China, by Minister George F. Seward, in Foreign Relations of the United States, 1878, p. 136.

legation at Peking, requesting information in regard to the different kinds of taels in use in China, the weight of each kind in grains, the fineness or contents in pure metal of each kind, and the kind of tael most in use.

Mr. Williams, after conference with the different consuls in China, transmitted, under date of September 21, 1874, to Director Linderman, answers from six consuls at different ports of China, with the following remarks:*

You will perceive, from a comparison of these six reports, how confused and uncertain is the real value of the Chinese tael, the monetary unit. I have only a faint expectation that these six reports will help you to arrive at a definite decision as to the real value of the Chinese tael.

In 1878 Mr. George F. Seward, then United States minister at Peking, addressed to the United States consuls in China communications relative to the trade dollar, incidentally touching on the subject of the weight and fineness of the Chinese tael.†

The taels, however, more commercially important, are, first, the Haikwan tael, that in which all customs dues are payable, and the Shanghai (Chauping) tael, used at Shanghai in ordinary mercantile transactions and exchanges with foreign countries.

It is generally agreed that the weight employed by the Chinese Government in collecting revenue, commonly known as the Haikwan tael, is about 580 grains, and the actual fineness of sycee, or Haikwan silver, about .9855.

Mr. Williams, in his Chinese Commercial Guide, page 274, gives the weight of this tael as 579.84 grains. Minister Seward places it at 579.84 grains.‡ In his Memorandum on the Currency of China,§ he says:

The inspector-general of customs has given me a memorandum on the weight and fineness of the Haikwan tael. According to this it should weigh 1 ounce 4 pennyweights 3.84 grains troy, say 579.84 grains (misprinted 589.84), or 37.578 grams.

In reply to the interrogatory from the Bureau of the Mint in respect to the standard of value in China, the secretary of the United States legation at Peking says, under date of March 16, 1886:

The silver tael, according to the Treasury standard (Kuping), is absolutely pure. The weight of this tael is 579.84 grains.||

Taking, then, the actual weight of the Haikwan tael to be about 580 grains (579.84), and its fineness the average of the results obtained by the assay of sycee silver at the Japanese mint, viz, .9855, the quantity of pure metal contained in this tael would be 571.43 grains. At the value of silver used in estimating the values of foreign coins in the circular of January 1, 1888, namely, \$0.96645 per ounce fine, the value of the Haikwan tael is \$1.1505. The Shanghai (Chauping) tael is reckoned in the proportion of 100 Haikwan taels to 111.4 Shanghai taels.¶

Accordingly, the Shanghai tael contains about 513 grains (512.95) of pure silver, which, at the price used in estimating the values of foreign silver coins in the circular of January 1 of the present year, namely, \$0.96645 per ounce fine, would give the value of the Shanghai tael at \$1.0327.

* Report of Director of the Mint, 1875, p. 90.

† Report of Director of the Mint, 1878, p. 38.

‡ Report of Director of the Mint, 1878, p. 38.

§ Foreign Relations of the United States, 1878, p. 136.

|| Report of Director of the Mint, 1886, p. 236.

¶ Memorandum on Currency of China, United States Consular Reports, 1878, p. 135. Report of Director of the Mint, 1875, p. 90. "Arbitrages et Parités," Ottomar Haupt, Paris, 1857, p. 259.

The following table exhibits the values of the different taels of the Chinese ports, based upon the value given the Haikwan tael. In arriving at these values the ratios established between the various local taels and the Haikwan tael, as communicated by the secretary of the United States legation at Peking, under date of March 16, 1886,* have been used.

These ratios agree exactly with the equivalents given by Ottomar Haupt in his "Arbitrages et Parités," 1887, p. 258.

VALUES OF LOCAL TAEELS.

[Based on value of Haikwan (customs) tael, \$1.1505.]

Name of port.	Value of tael.	Name of port.	Value of tael.
Amoy	\$1.0459	Kikiang	\$1.0822
Canton	1.0354	New Chwang	1.0604
Che Foo	1.1020	Ningpo	1.0866
Chin Kiang	1.1039	Shanghai	1.0328
Foo Chow	1.1340	Swatow	1.0459
Hankow	1.0579	Tientsin	1.0957

The Bureau of the Mint has been called upon, at various times, to estimate the value of the Chinese tael for customs purposes. On May 12, 1875, Dr. Linderman, in a communication addressed to the Secretary of the Treasury, estimated the value of the Haikwan (Haikuan) tael and also transmitted a table exhibiting the values at six of the principal ports of the various taels, at the different rates of exchange then ruling. In this communication Dr. Linderman took the weight of the Haikwan tael at 579.84 grains and the fineness at .980.

April 18, 1879, Director Burchard, in a communication addressed to the Secretary of the Treasury, estimated the value of the Haikwan tael, taking its weight to be 579.84 grains and its fineness .980, the same as Director Linderman.

In a communication addressed to the Secretary of the Treasury April 27, 1881, Director Burchard estimated the value of the Shanghai tael based on the market price of silver at that time. In this calculation he took the Haikwan tael to weigh 579.84 grains and its fineness at .9855, and, relatively, the value of the Shanghai to the Haikwan to be 111.4 Shanghai taels to 100 Haikwan taels.

March 10, 1885, Director Burchard again estimated for the Secretary of the Treasury the value of the Shanghai tael, based on the price of silver used in estimating the values of foreign silver coins January 1, 1885. In this valuation he took the amount of pure silver contained in the Shanghai tael to be 512.95 grains, the same as before.

On October 14, 1886, the value of the Shanghai tael was estimated by me at the value of silver used in estimating the values of foreign silver coins January 1, 1886. In this calculation the weight of fine silver contained in the Shanghai tael was taken at 512.95 grains.

REGULATIONS GOVERNING THE TRANSACTION OF BUSINESS.

As mentioned in my last fiscal report, the edition of the Regulations Governing the Transaction of Business at the Mints and Assay Offices of the United States in force at the date of my entry upon the duties of Director of the Mint was dated 1881. For the purpose of

* Report of the Director of the Mint, 1886, p. 236.

embodying all the regulations a new edition was issued, to take effect April 1, 1887.

Attention was also directed to the fact that another edition, embodying still later regulations, was in course of preparation. This has since been issued.

IMPORTS AND EXPORTS OF GOLD AND SILVER.

In the Appendix will be found the usual tables showing by months and by customs districts imports of coin and bullion into the United States during the fiscal year 1888, and exports for the same period.

Tables will also be found showing the imports of gold and silver ores.

The value of the gold bullion imported into the United States during the year was \$17,180,332. All of this was foreign, no bars of gold bearing the stamp of a United States mint or assay office having been re-imported during the year.

Foreign gold coin was imported of the value of \$21,572,472. The total importation of foreign gold coin and foreign gold bullion was \$38,752,804.

There was exported gold bullion of domestic production \$9,348,685, and re-exported of foreign gold coin \$5,816,150.

Of United States gold coin the imports amounted to \$5,181,513 and the exports to \$3,211,399.

There was a net gain of gold to the United States by imports of bullion and coin over exports of \$25,558,083.

The movement of gold to and from the United States during the year is exhibited in the following table:

MOVEMENT OF GOLD, FISCAL YEAR, 1888.

IMPORTS.	
Bullion.....	\$17, 180, 332
Foreign coin.....	21, 572, 472
Total.....	38, 752, 804
United States coin.....	5, 181, 513
Total bullion and coin.....	43, 934, 317
EXPORTS.	
Domestic bullion.....	9, 348, 685
Foreign coin.....	5, 816, 150
Total.....	15, 164, 835
United States coin.....	3, 211, 399
Total bullion and coin.....	18, 376, 234
Excess of imports.....	25, 558, 083

There was imported into the United States during the year foreign silver bullion of the commercial value of \$5,619,006. No bars of silver bearing the stamp of a United States mint or assay office were imported. Foreign silver coin imported was of the value of \$9,478,084. The total value of foreign silver bullion and foreign silver coin imported was \$15,097,090.

In addition, foreign silver ores were imported, principally from Mexico, containing silver of the commercial value of \$5,115,563. The total value of foreign silver bullion, silver coin, and silver ores imported was \$20,514,232.

Domestic silver bullion was exported of the commercial value of \$20,563,956, and foreign silver coin, principally Mexican dollars, shipped

from the port of San Francisco to China, to the amount of \$7,370,549. Foreign silver bullion was re-exported of the value of \$31,980. The total value of exports of domestic silver bullion and of foreign silver coin and foreign silver bullion was \$27,966,485.

United States silver coins were imported during the year of the value of \$306,579, of which \$240,973 consisted of subsidiary coin, and \$65,606 of trade-dollars. United States subsidiary coin was exported during the year of the value of \$71,464.

Ores, gold and silver bearing, distinctively manifested as such, and produced in the United States, were exported during the year of the value of \$107,878, and a small quantity of foreign silver ores re-exported of the value of \$683.

The excess of exports of silver bullion, silver coin, and silver ores from the United States over imports was \$7,632,278.

The movement of the silver is exhibited in the following table :

MOVEMENT OF SILVER, FISCAL YEAR 1888.

IMPORTS.	
Foreign silver bullion	\$5,619,006
Foreign silver ores	5,115,563
Foreign silver coin	9,478,084
Total	20,207,653
United States silver coin (Including trade-dollars).....	306,579
Total	20,514,232
EXPORTS.	
Domestic silver bullion	20,563,956
Domestic silver ores	107,878
Foreign silver bullion re-exported	31,980
Foreign silver coin re-exported	7,370,549
Foreign silver ores re-exported	683
Total	28,075,046
United States silver coin	71,464
Total exports	28,146,510
Net loss by export	7,632,278

PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

The production of the precious metals from mines of the United States was exhibited and explained in detail in my special report on that subject covering the calendar year 1887, being the eighth of a series of reports prepared by this Bureau under annual appropriations for collecting statistics of production of the precious metals in the United States.

The estimated product of the mines of the United States for the calendar year 1887 was there stated to have been :

PRODUCTION OF THE PRECIOUS METALS IN THE UNITED STATES, CALENDAR YEAR 1887.

Metal.	Fine ounces.	Coining value.
Gold.....	1,596,375	\$33,000,000
Silver.....	41,268,305	53,357,000

In the above estimate silver was reckoned at its coining rate in silver dollars.

The average price of silver for the calendar year 1887 was about \$0.98. The commercial value of the silver product of the United States was accordingly about \$40,450,000.

The estimate of the aggregate production of gold and silver was approximately distributed in round numbers among States and Territories as in the following table:

APPROXIMATE DISTRIBUTION, IN ROUND NUMBERS, BY STATES AND TERRITORIES, OF THE ESTIMATED TOTAL PRODUCTION OF PRECIOUS METALS IN THE UNITED STATES FOR 1887.

State or Territory.	Gold.		Silver.		Total value.
	Fine ounces.	Value.	Fine ounces.	Value.	
Alaska	32,656	\$675,000	232	\$300	\$675,300
Arizona	40,155	830,000	2,939,129	3,800,000	4,630,000
California	648,283	13,400,000	1,160,183	1,500,000	14,900,000
Colorado	193,517	4,000,000	11,601,825	15,000,000	19,000,000
Dakota	116,110	2,400,000	417,690	540,000	2,940,000
Georgia	5,322	110,000	387	500	110,500
Idaho	91,921	1,900,000	2,320,365	3,000,000	4,900,000
Michigan	1,258	26,000	27,080	35,000	61,000
Montana	252,976	5,230,000	11,988,553	15,500,000	20,730,000
Nevada	120,948	2,500,000	3,789,930	4,900,000	7,400,000
New Mexico	24,190	500,000	1,778,947	2,300,000	2,800,000
North Carolina	10,886	225,000	3,867	5,000	230,000
Oregon	43,541	900,000	7,735	10,000	910,000
South Carolina	2,419	50,000	387	500	50,500
Utah	10,643	220,000	5,414,185	7,000,000	7,220,000
Washington	7,257	150,000	77,346	100,000	250,000
Texas			193,364	250,000	250,000
Alabama, Tennessee, Virginia, Vermont, and Wyoming	967	20,000	387	500	20,500
Total	1,603,049	33,136,000	41,721,592	53,941,800	87,077,800

The estimates of the Bureau of the product of gold and silver from the mines of the United States from 1880 to date are presented in the following table:

Years.	Gold.	Silver.	Total.
1880	\$36,000,000	\$39,200,000	\$75,200,000
1881	34,700,000	43,000,000	77,700,000
1882	32,500,000	46,800,000	79,300,000
1883	30,000,000	46,200,000	76,200,000
1884	30,800,000	48,800,000	79,600,000
1885	31,800,000	51,600,000	83,400,000
1886	35,000,000	51,000,000	86,000,000
1887	33,000,000	53,857,000	86,857,000

In the Appendix (page 280) will be found a table showing the production of gold and silver in the United States from the year 1792.

INDUSTRIAL EMPLOYMENT OF GOLD AND SILVER IN THE UNITED STATES.

The results of the several censuses, four in number, taken by the Bureau of the Mint, covering the years 1880, 1881, 1883, and 1885, as to the amount of gold and silver, and the several classes of material, used by goldsmiths and others in manufactures and the arts, have been presented in the reports of this Bureau, both fiscal and calendar.

In my last fiscal report the result of the census covering the calendar year 1885 was revised from later information, and without presenting the results of such revision at length, the following brief table exhibits the latest work of the Bureau in this line, that is, so far as returns have been sought from consumers or direct employers of the precious metals in manufactures and the arts.

REVISED TABLE SHOWING THE CHARACTER AND VALUE OF THE PRECIOUS METALS REPORTED BY MANUFACTURERS, JEWELERS, AND OTHERS, AS USED BY THEM DURING THE CALENDAR YEAR 1885.

Character.	Gold.	Silver.	Total.
United States coin.....	\$2,827,378	\$133,644	\$2,961,022
Stamped United States or refined bars.....	6,234,034	4,436,603	10,670,637
Foreign coin.....	178,913	62,708	241,621
Old jewelry, plate, and other old material.....	847,715	245,413	1,093,128
Native grains, nuggets, etc.....	502,893	103,272	606,165
Wire or rolled plate.....	561,187	216,773	777,960
Total.....	11,152,120	5,198,413	16,350,533

Inquiries as to direct use of the precious metals by jewelers and others can be undertaken only at intervals of several years, as they involve great clerical labor and unduly tax the patience and courtesy of those from whom information is sought. The Bureau has nothing on the part of consumers to offer later than the above report of consumption for the calendar year 1885.

At the institutions under the control of this Bureau, however, effort is made to ascertain the uses for which gold and silver bars are intended and the accounts are kept in such form as to show the composition of bars of gold and silver destined for industrial use, that is, the character of the material used in the manufacture of such bars, distinguishing United States and foreign coin and domestic and foreign bullion.

From private refineries in the United States engaged in the business of manufacturing bars for industrial use information on this point is readily communicated to the Bureau.

For the purpose, therefore, of ascertaining the value of bars supplied to goldsmiths and others for industrial use, the mints and the assay office at New York were instructed to forward statements of the value and character of the material used in the manufacture of bars of gold and silver so furnished during the calendar year 1887.

Inquiries were also addressed to forty-three firms believed to comprise all the private refineries in the United States engaged in this business. Replies have been received from forty-one. Twenty-six firms communicated the value of bars manufactured during the calendar year, and the rest of the number reported none manufactured. The work in this line of each of the Government institutions, and of twenty-six private refineries, is exhibited in tabular form in my Report on the Production of the Precious Metals for the calendar year 1887.

The following table is a condensation of the work of both Government and private refineries in this line :

VALUATION AND CLASSIFICATION OF GOLD AND SILVER BARS PREPARED BY UNITED STATES MINTS AND ASSAY OFFICE AT NEW YORK, AND BY PRIVATE REFINERIES, DURING THE CALENDAR YEAR 1886, FOR USE IN THE ARTS.

Classification.	Assay Office, New York.	Mint, Philadel- phia.	Mint, San Fran- cisco.	Private refineries.	Total.
GOLD.					
Coin:					
United States.....	\$1, 104. 69	\$64, 172. 25		\$299, 985. 00	\$365, 261. 94
Foreign.....	190, 919. 39				190, 919. 39
Bullion:					
Domestic.....	1, 599, 317. 53			644, 448. 00	2, 243, 765. 53
Foreign.....	447, 083. 16				447, 083. 16
Old plate, jewelry, etc.....	783, 011. 62	56, 206. 77		1, 088, 828. 00	1, 928, 046. 39
Deposits for large bars not for use of manufacturers, rede- posited for small bars for use by manufacturers.....	4, 303, 144. 51				4, 303, 144. 51
United States Mint and Assay Office bars.....				1, 457, 161. 00	1, 457, 161. 00
Exchange bars sold for coin.....		456, 570. 18			456, 570. 18
Total.....	7, 324, 580. 90	576, 949. 20		3, 490, 422. 00	11, 391, 952. 10
Deduct: United States bars re- ported by private refineries, the amount being included in bars furnished them by the New York Assay Office.....					1, 457, 161. 00
Total.....					9, 934, 791. 10
SILVER.					
Coin:					
United States.....	1, 099. 97			1, 259. 00	2, 358. 97
Foreign.....	162, 499. 27				162, 499. 27
Bullion:					
Domestic.....	3, 441, 785. 86			184, 409. 00	3, 626, 194. 86
Foreign.....	663, 115. 48				663, 115. 48
Old plate, jewelry, etc.....	192, 191. 34	18, 362. 43	\$102. 23	193, 499. 00	404, 155. 00
United States Mint and Assay Office bars.....		1, 194. 33		203, 949. 00	205, 143. 33
Total.....	4, 460, 691. 92	19, 556. 76	102. 23	583, 116. 00	5, 063, 466. 91
Deduct: United States bars re- ported by private refineries and the Mint at Philadelphia, the amount being included in bars furnished them by the Assay Office at New York.....					205, 143. 33
Total.....					4, 858, 323. 58

The following tables recapitulate the value of bars manufactured for industrial use for the two calendar years 1886 and 1887, the value of the refined bars bearing the stamp of a United States mint or assay office, reported by private refineries as having been sold to manufacturers and

dealers during the year, being deducted from the totals to avoid duplication :

RECAPITULATION OF THE VALUE OF THE GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1886, AND THE CLASSIFICATION OF THE MATERIAL USED.

Material.	Gold.	Silver.	Total.
United States coin.....	\$365,261.94	\$2,358.97	\$367,620.91
Domestic bullion.....	7,003,480.22	3,626,194.86	10,629,675.08
Foreign coin and bullion.....	638,002.55	825,614.75	1,463,617.30
Old material.....	1,928,046.39	404,155.00	2,332,201.39
Total.....	9,934,791.10	4,858,323.58	14,793,114.68

RECAPITULATION OF THE VALUE OF THE GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1887, AND CLASSIFICATION OF THE MATERIAL USED.

Material.	Gold.	Silver.	Total.
United States coin.....	\$362,261.15	\$3,667.30	\$365,928.45
Domestic bullion.....	9,090,341.55	4,102,733.94	13,193,075.49
Foreign coin and bullion.....	384,121.93	654,991.21	1,039,113.14
Old material.....	1,835,881.77	480,605.74	2,316,487.51
Total.....	11,672,606.40	5,241,998.19	16,914,604.59

It will be noticed that the amount of United States coin reported as used in the preparation of jewelers' bars is small as compared with the value of United States coin melted annually for industrial employment, the estimate of the latter being the amount reported by jewelers and others to have been used in their business during the calendar year 1885, viz, \$3,500,000 in United States gold coin and \$200,000 in United States silver coin.

The melting of coin for industrial use is principally on the part of jewelers for the manufacture of small articles and in repairs, and the amount so melted would not appear in an inquiry of the kind here presented.

It is proper to state, however, as was pointed out in my last fiscal report,* that there is a growing tendency to use bars for industrial purposes rather than to melt coin.

The value of the gold bars furnished for industrial uses during the calendar year 1887 was \$11,672,606.40, and of silver bars \$5,241,998.19 (coining value), a total of \$16,914,604.59, against \$9,934,791.10 gold in 1886, and \$4,858,323.58 silver, a total of \$14,793,114.68.

Unless there has been a considerable diminution in the quantity of coin used, the employment of gold and silver in the industrial arts during the calendar year 1887 aggregated \$14,600,000 gold and \$5,280,000 silver (coining value).

The following tables exhibit the work in the same line of the United States assay office at New York and of the mint at Philadelphia, the only Government institutions which furnished bars for industrial purposes, covering the fiscal year 1888:

VALUE AND COMPOSITION OF BARS FURNISHED FOR USE IN THE ARTS, ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK, DURING THE FISCAL YEAR 1888.

Material used.	Bars manufactured.			
	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.*
United States coin.....			2,091.73	\$2,324.14
Foreign coin.....	3,545.150	\$73,284.75	21,723.79	24,137.55
Domestic bullion.....	86,777.191	1,793,843.75	3,533,328.74	3,925,920.82
Foreign bullion.....	12,290.369	254,064.48	613,714.81	681,905.35
Old plate, jewelry, etc.....	66,683.034	1,378,460.65	279,912.98	311,014.42
Total for use in arts.....	169,295.744	3,499,653.63	4,450,772.05	4,945,302.28
Large gold bars exchanged for gold coin and redeposited for small bars, less charges and fractions paid in gold coin.....	180,715.646	3,735,723.94		
Large gold bars taken by manufacturers in exchange for gold.....	119,715.109	2,474,730.94		
Total.....	300,430.755	6,210,454.88		
Grand total gold.....	469,726.499	9,710,108.51		

VALUE AND COMPOSITION OF BARS FURNISHED FOR USE IN THE ARTS, ISSUED BY THE MINT AT PHILADELPHIA, DURING THE FISCAL YEAR 1888.

Material used.	Bars manufactured.			
	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	1,875.490	\$38,769.83		
Old plate, jewelry, etc.....	2,460.556	50,864.20	16,192.87	\$17,992.08
Foreign bullion.....	4.955	102.42		
Philadelphia mint bar.....	10.389	214.77		
Exchange bars sold for coin.....	23,552.882	486,881.28		
Total.....	27,904.272	576,832.50	16,192.87	17,992.08

The value of bars furnished by these two institutions during the fiscal year 1888 was gold, \$10,286,941.01; silver, \$4,963,294.36; against \$9,719,585.40 gold and \$4,834,814.19 silver during the calendar year 1887.

This would indicate a continued increase in the industrial employment of the precious metals in the United States, being more than half a million dollars greater in the value of the gold furnished by these two institutions between the last fiscal year and the last calendar year, and about \$130,000 greater in silver.

STOCK OF COIN IN THE UNITED STATES.

In continuation of the estimates of the Bureau of the Mint as to the stock of coin in the United States, the following is presented showing the stock of coin at close of the fiscal year 1888:

ESTIMATE OF STOCK OF COIN JULY 1, 1888.

Items.	Gold.	Silver.	Total.
Estimated stock July 1, 1887	\$569, 008, 065	\$342, 537, 916	\$911, 545, 981
Coinage, fiscal year 1888.....	28, 364, 170	34, 136, 095	62, 500, 265
Net imports	1, 970, 114	169, 509	2, 139, 623
Total	599, 342, 349	376, 843, 520	976, 185, 869
Less deposits of United States coin	492, 512	528, 354	1, 020, 866
Used in the arts	3, 500, 000	200, 000	3, 700, 000
Total	3, 992, 512	728, 354	4, 720, 866
Estimated stock July 1, 1888.....	595, 349, 837	376, 115, 166	971, 465, 003

In addition to the gold and silver coin estimated to have been in the country on the 1st July, 1888, the value of the gold and silver bullion in the mints and assay offices awaiting coinage at that date was as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES JULY 1, 1888.

Metals.	Cost.
Gold.....	\$110, 469, 018
Silver.....	10, 495, 942
Total.....	120, 964, 960

Adding this to the stock of coin, the total metallic stock in the United States at close of the fiscal year 1888 was as follows:

TOTAL METALLIC STOCK, JULY 1, 1888.

Metals.	Value.
Gold.....	\$705, 818, 855
Silver.....	386, 611, 108
Total.....	1, 092, 429, 963

The total gold coin and gold bullion estimated by this Bureau to have been in the United States at close of the fiscal year 1887 was \$654,520,335. Hence a gain during the fiscal year of \$51,298,520 gold.

The total stock of silver June 30, 1887, was estimated to have been \$352,993,566. Hence a gain in silver during the fiscal year of \$33,617,542; a total gain in gold and silver of \$84,916,062.

The ownership, as distinguished from the location of the gold and silver coins, estimated to have been in the country on July 1, 1888,

together with the bullion in the mints awaiting coinage, is exhibited in the following table:

STOCK AND OWNERSHIP OF GOLD AND SILVER COIN IN THE UNITED STATES JULY 1, 1888, AND GOLD AND SILVER BULLION IN THE MINTS AWAITING COINAGE.

Ownership.	Gold coin and gold bullion.	Silver coin and bullion.				Total gold and silver coin and bullion.
		Full legal-tender coin.	Subsidiary coin.	Silver bullion.	Total.	
Treasury	\$194, 218, 632	\$43, 492, 111	\$26, 051, 741	\$10, 495, 942	\$80, 639, 794	\$274, 258, 426
National banks ..	164, 471, 712	514, 001, 286	2, 819, 278	.....	16, 820, 564	181, 292, 276
Banks other than national (values specifically reported)	44, 288, 254	1, 912, 020	47, 535, 357	.....	1, 912, 020	46, 200, 274
Banks other than national (values not specifically reported), and in private hands	302, 840, 257	240, 303, 373				
Total	705, 818, 855	299, 708, 790	76, 406, 376	10, 495, 942	386, 611, 108	1, 092, 429, 963

* Gold coin in the Treasury and gold bullion in the mints and assay offices, exclusive of outstanding gold certificates (\$119, 887, 370)
 † Silver dollars in the Treasury, exclusive of outstanding silver certificates.... (200, 387, 376)
 ‡ Includes Treasury and clearing-house gold certificates (89, 645, 930)
 § Includes Treasury silver certificates (7, 094, 854)
 || Cash on hand reported to the Comptroller of the Currency by 3,527 banks other than national (savings-banks, 801; State banks, 1,403; loan and trust companies, 120; private banks, 1,203), about June 30, 1888:

Items.	Value.	Taken as gold.
Gold coin	\$5, 587, 144	
Gold certificates	591, 385	\$6, 178, 529
Silver coin	1, 358, 513	
Silver certificates	553, 507	
Specie	18, 445, 351	18, 445, 351
Legal-tender and national-bank notes.....	28, 954, 575	
Not classified:		
California banks	19, 664, 374	19, 664, 374
Other banks	86, 340, 884	
Total	161, 495, 733	44, 288, 254

In the above table the gold and silver bullion belonging to the Government, awaiting coinage in the mints, has been added to the stock of coin. Heretofore, in the corresponding table in reports of this Bureau, coin only has been exhibited.

In the above table the amount of gold coin shown to be in banks other than national is placed at \$44,288,254, being the amount specifically reported to the Comptroller of the Currency by 3,527 banks other than national, but it will be noticed in the foot-note to the table that

\$106,005,258 of the assets reported by these 3,527 banks was reported "not classified." Of this, \$19,664,374 reported by California banks, was taken as gold, for the reason that only gold circulates on the Pacific coast, except for small-change purposes.

It is probable that a very large portion of the \$86,340,884, reported by banks other than the banks of California as not classified assets, consisted of gold coin, but how much it is impossible to tell. It will be remembered also that the number of banks other than national, reporting to the Comptroller of the Currency, forms a small proportion of the number of such in the United States. As there is no law requiring official reports from banks other than national, it is practically impossible to ascertain the stock of coin held by such banks, though believed to be largely in excess of \$44,288,254 as presented in the table.

The following is an exhibit of the amount of metallic and paper money in the United States and the location of same on July 1, 1888:

FORM AND LOCATION OF THE MONEYS OF THE UNITED STATES AND THE BULLION AWAITING COINAGE IN THE MINTS, JULY 1, 1888.

[Exclusive of minor coin and minor-coinage metal.]

Items.	In Treasury.	In National banks.	In other banks and general circulation.	Total.
METALLIC.				
Gold bullion.....	\$110,469,018	.....	.....	\$110,469,018
Silver bullion.....	3,950,388	.....	.....	3,950,388
Silver bullion (melted trade-dollars).....	6,545,554	.....	.....	6,545,554
Gold coin.....	203,636,984	*\$95,709,782	\$296,003,071	595,349,837
Silver dollars.....	243,879,487	6,906,432	48,922,871	299,708,790
Subsidiary silver coin.....	26,051,741	2,819,278	47,535,357	76,406,376
Total.....	594,533,172	105,435,492	392,461,299	1,092,429,963
REPRESENTATIVE.				
Legal-tender notes.....	152,398,204	81,995,643	212,287,169	346,681,016
Old demand notes.....	.....	.....	56,807	56,807
Certificates of deposit.....	250,000	12,315,000	2,100,000	14,665,000
Gold certificates.....	22,135,780	68,761,930	51,125,440	142,023,150
Silver certificates.....	29,104,396	7,094,854	193,292,522	229,491,772
National-bank notes.....	7,054,221	125,130,431	220,183,669	252,368,321
Fractional paper currency.....	1,358	632,602	6,288,683	6,922,643
Total.....	110,943,959	195,930,460	685,334,290	992,208,709

* Includes \$20,884,000 clearing-house gold certificates.

† Includes \$14,415,000 held for the redemption of certificates of deposit for legal-tender notes, act of June 8, 1872.

‡ Includes \$3,787,026 of their own notes held by the different national banks.

The following statement, based on net coinage in relation to recoinage, and net imports and exports of United States coin, with a pro rata deduction for consumption of United States coin in industries, from July 1 to November 1 of the present year, exhibits approximately the stock of gold and silver coin in the United States at the date of this report:

STOCK OF GOLD AND SILVER COIN IN THE UNITED STATES NOVEMBER 1, 1888.

(Approximate.)

Date.	Gold coin.	Silver coin.			Total gold and silver coin.
		Full legal tender.	Subsidiary.	Total silver.	
Stock July 1, 1888	\$595, 349, 837	\$299, 708, 790	\$76, 406, 376	\$376, 115, 166	\$971, 465, 003
Gain since that date	7, 876, 000	10, 042, 100	254, 105	10, 296, 205	18, 172, 205
Stock November 1, 1888	603, 225, 837	309, 750, 890	76, 660, 481	386, 411, 371	989, 637, 208

In addition to the coin estimated to have been in the country at the date of this report, there was gold and silver bullion in the mints and assay offices as follows :

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES NOVEMBER 1, 1888.

Metals.	Cost value.
Gold.....	\$108, 479, 213
Silver.....	10, 559, 113
Total	119, 038, 326

This, added to the stock of coin, gives the total metallic stock as follows :

TOTAL METALLIC STOCK NOVEMBER 1, 1888.

(Approximate.)

Metals.	Cost value.
Gold.....	\$711, 705, 030
Silver.....	396, 970, 484
Total	1, 108, 675, 534

PROPOSED LEGISLATION.

NEW DESIGNS OF UNITED STATES COIN.

A bill to amend section 3510, Revised Statutes, and to provide for new designs of authorized devices of United States coins, was introduced by Mr. Morrill in the Senate March 15, 1888, and referred to the Committee on Finance. The same bill was also introduced in the House of Representatives by Mr. Bland, referred to the Committee on Coinage, Weights, and Measures, and ordered to be printed.

The bill thus introduced in both branches of Congress failed to be reported by either committee to which it was referred. It was as follows :

[Additions in italics; omissions in brackets.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-five hundred and ten of the Revised Statutes of the United States be, and the same is hereby, amended so as to read as follows:

SEC. 3510. The engraver shall prepare from the original dies already authorized all the working-dies required for use in the coinage of the several mints, and, when new

coins, emblems, [or] devices, legends or designs are authorized, shall, if required by the Director of the Mint, prepare the devices, models, [moulds, and matrices,] hubs or original dies for the same. *The Director of the Mint shall have power, with the approval of the Secretary of the Treasury, to cause new designs or models of authorized emblems or devices to be prepared and adopted, in the same manner as when new coins or devices are authorized, but no change in the design, or die of any coin, shall be made oftener than once in twenty-five years from and including the year of the first adoption of the design, model, die, or hub for the same coin: Provided no change be made in the diameter of any coin: And provided further, that nothing in this section shall prevent the adoption of new designs or models for devices or emblems already authorized for the standard silver dollar and the five-cent nickel piece as soon as practicable after the passage of this act.*

But the Director of the Mint shall nevertheless have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia.

The following is a transcript of the official correspondence upon the above bill:

COMMITTEE ON FINANCE, UNITED STATES SENATE,
March 19, 1888.

DEAR SIR: With this I send you a copy of the bill introduced by request of the Director of the Mint (S. 2382), and would like to have any facts or suggestions from you as to the necessity or propriety of the proposed bill.

Very truly yours,

JUSTIN S. MORRILL.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., March 20, 1888.

SIR: In response to your request for any facts or suggestions from me as to the necessity or propriety of the proposed bill (S. 2382) "to amend section 3510, Revised Statutes, and to provide for new designs of authorized devices of United States coins," I have the honor to state that the bill referred to was draughted by the Director of the Mint, with my concurrence, and that its provisions commend themselves to my judgment as perhaps the simplest that can be devised to accomplish the important purpose contemplated without radical change of existing laws.

The designs at present employed on our older coins date from periods of thirty to fifty years, and are commonly recognized as far behind the state which the arts of design and sculpture have since attained. Representations on the part of many intelligent persons have been made to me, as well as to my predecessors, by way of calling the attention of the Department to the defects in the artistic execution of our coinage and of urging the importance of its improvement.

Having referred your request to the Director of the Mint, I return herewith his report, embodying a few pages on the same subject from his report for the fiscal year 1887.

Respectfully yours,

C. S. FAIRCHILD,
Secretary of the Treasury.

Hon. J. S. MORRILL,
Chairman Committee on Finance, U. S. Senate.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., March 20, 1888.

SIR: Returning herewith the note of inquiry from the Hon. Justin S. Morrill, chairman of the Committee on Finance, United States Senate, together with a copy of Senate bill 2382, introduced by Senator Morrill, to amend section 3510, Revised Statutes, and to provide for new designs of authorized devices of United States coins I inclose also a copy of a previous paper by me, stating in a succinct form the technical and practical points involved in the present inquiry.

In order to exhibit the character and extent of the proposed amendment, I append a copy of the bill, with omissions from the present statutes and additions thereto indicated.

I can respond to your present reference of this bill to no better purpose, perhaps, than to forward these papers in a separate form. The bill introduced by Senator Morrill was intended to be in line with the representations and suggestions made by me in my fiscal report for 1887.

Suffice it to add that although the motto "*In God we trust*" was added in 1866 to the legends of several coins, no material change in the designs of any of them has been made since the following dates, respectively :

Gold:	
Double-eagle	1849
Eagle	1838
Half-eagle	1839
Three dollars	1854
Quarter-eagle	1840
Dollar	1854
Silver:	
Dollar	1878
Half-dollar	1838
Quarter-dollar	1839
Dime	1838
Minor:	
Five-cent nickel	1883
Three-cent nickel	1865
One-cent bronze	1864
Respectfully yours,	

JAMES P. KIMBALL,
Director of the Mint.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

DEVICES AND DESIGNS OF COINS.*

[Extract from the Report of the Director of the Mint for the fiscal year 1887.]

The prevailing laws in respect to the devices and designs of current coins of the United States are those of the Coinage Act of 1873, namely, sections 3510 and 3517 of the Revised Statutes, as follows:

SEC. 3510. The engraver shall prepare from the original dies already authorized all the working-dies required for use in the coinage of the several mints, and, when new coins or devices are authorized, shall, if required by the Director of the Mint, prepare the devices, models, moulds, and matrices, or original dies, for the same; but the Director of the Mint shall nevertheless have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia.

SEC. 3517. Upon the coins there shall be the following devices and legends: Upon one side there shall be an impression emblematic of liberty,† with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one cent piece, the figure of the eagle shall be omitted. * * *

Section 3517 is substantially a re-enactment of the thirteenth section of the act of January 18, 1837, except as to coins subsequently introduced into the coinage.

The devices of coins of the United States, including the subsidiary coins, are prescribed by this section, 3517, and by the provision in section 3510, which practically limits both designs and devices to such as were employed at the time of the passage of the Coinage Act of 1873. The joint effect of the two sections is to render mandatory the preservation of present designs as well as present devices.

By the laws of February 21 and March 3, 1853, was prescribed the weight of subsidiary coin then authorized. It was also by the latter

* In the following text a distinction will be drawn between the terms *device* and *design* as applied to coins, and the former employed, as in the Revised Statutes, in the sense of emblem; the latter, as in its ordinary application to works of art. In the coinage laws of the United States the term *design* does not appear, the term *model* having been adopted to the same purpose.

† According to precedent, the phrase "*Upon one side there shall be an impression emblematic of liberty*" has been interpreted to provide either for a head of Liberty or for a figure of Liberty.

that the Director of the Mint was "empowered, with the approval of the Secretary of the Treasury, to engage temporarily," for the purpose of preparing devices, "the services of one or more artists, distinguished in their respective departments," to be paid from the contingent appropriation for the mint at Philadelphia. The language of section 3510, Revised Statutes, as in the Coinage Act of 1873, was, in respect to this provision, essentially the same as in the laws of 1853.*

The authority which is given by section 3510, Revised Statutes, to the Director of the Mint, with the approval of the Secretary of the Treasury, to fix designs of new coins in conformity with prescribed devices, is not believed by me, nor by such law officers of the Government as have been consulted, to admit of such a construction as also to provide for changes in the designs of existing coins.

In a speech in the Senate by Senator Justin S. Morrill, then, as now, chairman of the Committee on Finance, December 5, 1883, on Senate bill 226, the artistic execution, as well as other characteristics of our coinage, was ably criticised, and the omission of the law pointed out to provide for its improvement, especially in the designs adopted for regular coinage dies.

"The Director of the Mint" [said Mr. Morrill], "the coiner and engraver, do not appear to have any discretion in regard to existing coins, which must be made from 'the original dies already authorized,' and 'conformable in all respects to the law,' and mainly the law of eighty years' standing. It is, even under the law of 1873, only when new coins or devices are authorized that the Director of the Mint has power to seek any improvement through the services of competent artists. This law was in the right direction, but wholly inoperative, as it has no application except 'when new coins or devices are authorized.' No new coins being authorized, no changes can be made in the old matrices and dies; and the engraver, however expert and skillful, has no possible opportunity to show any rare skill or advancement in the perfection of his work."

Yet my official attention has been called by numerous intelligent citizens to the inartistic quality of the designs upon several of our current coins, in the hope that means may be found, if only in the precedent above cited, for the improvement of such coins of the series as may be decided to stand most in need of it.

Under the circumstances above set forth, it becomes clear that the Director of the Mint is without official resources in this matter.

Having become aware of what I believe to be a popular desire for an improvement of the coinage in respect to the present designs (distinguished from devices) as prescribed by law, I deem it my duty to here invite attention to the matter, and to offer such suggestions as seem to be proper to the office now held by me.

It is sometimes considered that Congress has advisedly omitted to provide for an execution of the coinage in keeping with the art of the day, for the reason that any unnecessary change of design is contrary to the interests of the public. Whether this is so can hardly be said. It is open to question, however, how far artistic merit in coins should be sacrificed to custom.

* If any authority of law was found for the change of device of the gold dollar in 1854 from that of 1849, for the complete change in design of the silver dollar in 1878 from the design of 1866, or for the 5-cent nickel piece in 1883 from the design of 1867, and of the latter from that of 1866, such authority must have been found in provisions of law subsequently codified into section 3510, as above cited. So too with regard to other minor changes.

Whatever the intention of this section may have been held to be by Director Linderman, the same executive officer of the mint by whom, in co-operation with Comptroller of the Currency John Jay Knox, the Coinage Act was mainly collated and draughted, the terms of this section absolutely fail to provide for change of design in existing coins.

It has also been urged that readiness of identification of coins is incompatible with changes in their designs. This can hardly be denied in the case of frequent changes; but again the question arises whether a coin for any reason unsatisfactory ought to be perpetuated.

The coins of a nation are for the sole use of the nation itself. A knowledge of the commercial status of coins shows that no nation has anything to expect in the way of consideration for its coins outside of its own borders.

As shown in my report for 1885 on Production of the Precious Metals in the United States, the foreign coins which come to these shores are hastened to the melting-pot at our several mints and assay offices, while no more consideration is accorded to our own coins at foreign mints.*

In the eight years ended June 30, 1884, no less than 1,358,822 English sovereigns were melted at the United States assay office at New York, or an average of £169,853 a year. In three years ending June 30, 1887, English sovereigns of the value of \$1,992,871.45 were melted at the same institution.

In the eleven years ended in 1885 the same institution melted foreign gold coins of a total value of \$122,464,824. (See Annual Report, Director of the Mint, 1886, p. 151.)

I have also shown that it is fresh coin, and not worn coin, which, when diverted from domestic circulation and turned into channels of foreign trade, is at foreign hands speedily consigned to the melting-pot.†

The coins of all commercial nations are in part produced from the melting of coins of other nations. It is as bullion only that the nations of the world treat each other's coins.

The consideration sometimes given to the commercial or foreign standing of our coins outside of the United States is, under the familiar circumstances above indicated, one which, from a technical or practical point of view, does not apply at least to the form or execution of coins, and one which in my opinion ought not to weigh against a domestic interest in the amelioration of the coinage itself.

No encouragement on the part of the Government of exportation of United States gold coins can reasonably be asked, especially as facilities for exportation of gold are provided by law in the issue of gold bars in exchange for gold coin. Nor should anything of domestic interest or importance be deferred to a foreign employment of United States silver coins, as in the case of certain subsidiary coins. For it is safe to assume that substantially all for which a limited temporary circulation is found in several other countries of the western continent eventually find their way back to the United States in a worn condition for redemption at a considerable loss to the Treasury for recoinage.

No silver coin of the United States has longer any claim to recognition as an international coin, like the dollar of Mexico and the Levant thaler of Austria, or such as the now historical trade-dollar was designed to be, and had well-nigh become—as now shown by the absorption by foreign countries of four-fifths of its whole coinage.

It is the public at home alone, therefore, that is concerned in the means provided by the Government for the preservation of the types of its coins by fixing their devices. As long as these laws stand it is hardly possible that any changes of designs can so alter the type or *facies* of our coins as to raise against such changes the objection referred to.

* *Vide* p. 97.

† *Op. cit. sup.*, p. 98.

It does not seem to me that wonted use of coins with unworthy or insignificant designs of certain emblems or devices is likely to weigh with the public of the United States against a change for the better in design, especially where any change of device is out of the question.

If objections as sometimes heard in this country against a change in the designs of any of the coins of a nation are real and valid, how much greater their force in the case of countries where neither devices nor designs are prescribed by law, and where either or both may be changed at the will of a personal Government. In all monarchies both kinds of changes may be made at the will of the sovereign. All know how frequent have been such changes in the coins of the several nations of the world in almost every period of history. To these very changes alone coins owe their incomparable historical value.

The designs impressed upon the coins of any nation, ancient or modern, are accepted as an expression of the art of their time. But few citizens, who, with an artistic sense, have carefully scrutinized the current coins of this Republic, would consent to accept as a standard of excellence for their own day and generation almost any of the present compositions of statutory devices. The inferiority of our coinage to the same kind of work by almost every other advanced nation of the earth, as well as to the well-known work of numerous able designers in relief at home, seems to be perceived by all who have given attention to the subject, and to be keenly felt by many as unworthy of the development which the arts of sculpture and design have here attained.

The series of United States coins, past and present, taken as a whole, is not without meritorious designs, even within the narrow limits of traditional, and later statutory, devices. But whatever art-value be attributed to any of the series seems to be in impressions from certain long-superseded dies.

It sometimes happens that the present subject is discussed wholly from an artistic point of view, and that accordingly too much is exacted in the way of improvement. It does not, indeed, seem to be always understood that, unlike medals, coins are no longer struck in high relief, on which so much of the beauty of design in the coinage of ancient Greece is found to rest.

The last legislation by Congress in the matter of devices, designs, and legends of United States coins was a part of the Coinage Act of 1873 and, as already stated, by re-enactment of old laws—except as then provided for the 3-dollar piece, subsidiary and minor coins. This legislation did not go beyond the perpetuation or adoption of the whole series of designs as then found, and precisely as then employed. This was at least the most direct way out of a difficulty, such as would present itself to any legislative body, called upon to decide a question of art, æsthetics, or numismatology. And it seems not improbable that, as the most practicable alternative from any future difficulty of a similar kind, optimistic views would again prevail.

Whenever any measure for changes in the devices or designs of existing coins be adopted, it will be by act of Congress. And whenever such a measure comes to be practically entertained by Congress, one of the first questions for decision will be whether its action shall be executive as well as legislative—that is, whether it shall reserve to itself final action as to the changes themselves; or, as an alternative, whether it shall delegate the determination of their precise character to an executive branch of the Government. In the former case, a measure of this kind would, in the ordinary course of legislation, be first committed to the Committee on Finance of the Senate, or to the Committee on

Coinage, Weights, and Measures of the House of Representatives, or to both, if introduced by joint resolution.

In the latter case, under ordinary procedure upon such questions, the action of Congress would take the form of an amendment of prevailing sections of law specific as to the scope and limitation of power delegated, and as to the way and means for its exercise. Power delegated by Congress to an executive branch of the Government to make any external changes in coins would naturally be committed to the same administrative officer of the Treasury Department, namely, the Director of the Mint, to whom is committed the "power, with the approval of the Secretary of the Treasury, to engage temporarily" "the services of one or more artists distinguished in their respective departments of art" for the preparation of designs, or for the artistic execution of devices when new coins or devices are authorized.*

If new devices, or, indeed, only new designs, be authorized by Congress by amendment of section 3517, Revised Statutes, the executive provisions of section 3510 prescribe ready to hand a course which, if intelligently and earnestly followed, is perhaps as well devised as practicable in a representative government to satisfy the public requirement of an artistic execution of our coinage in keeping with contemporaneous art.

If new designs for present, or for new statutory, devices be invited, the question naturally arises, how far competition shall be general or public.

That a public competition for designs in relief would be productive of satisfactory results does not appear likely, and is certainly contrary to the experience of this Bureau in the way of suggestions from the public in such matters. It is believed, in agreement with section 3510, Revised Statutes, that desirable results are rather to be sought from the special engagement of the services of artists "distinguished in their respective departments of art."

The question now arises, who shall decide between the claims of artists more or less distinguished? This onerous responsibility falling, in the terms of section 3510, upon the Director of the Mint, is virtually shared with the Secretary of the Treasury. Perhaps this is the only division of responsibility practicable under an official limitation.

In the selection of designs, however, this responsibility might be further divided, not necessarily by law, so as to admit also of the services of judges distinguished for their discernment in matters of art and design; such judges, on the invitation of the Secretary of the Treasury, to act with the Director of the Mint in the acceptance or rejection of designs submitted.

The above suggestions are made not without full recognition of the fact that the voice of every citizen of the United States is heard upon a matter of art or æsthetics such as a design employed on a familiar coin of the Republic; or of the fact that while distinguished artists stand ready to offer designs, no public officer could reasonably be called upon alone to pass upon the professional merit of artists or the art value of their productions.

A bill in part designed to effect the object of the above bill passed the Senate April 2, 1884, and was introduced in the House of Representatives May 31, 1884 (Forty-eighth Congress), and ordered to be printed. This bill, which has come to my knowledge since the bill draughted by me was introduced in the Fiftieth Congress, provided as follows:

* Sec. 3510, R. S.

Relating to the improvement of the coinage.

That the Director of the Mint is hereby authorized and directed to employ, temporarily, five persons distinguished in departments of art or in knowledge of coinage and medals, to be approved by the Secretary of the Treasury, who shall investigate and examine the whole subject of our existing system of coinage, with a view to its improvement and greater perfection of execution as to metals, relative value of the minor coins, and also as to devices, legends, and inscriptions; and the artists or persons so employed shall each be paid out of the contingent fund provided for the support of the mint the sum of two thousand dollars; and any person whose designs for any coin shall be accepted and adopted as hereinafter provided for shall be paid a sum not exceeding seven hundred and fifty dollars for each design so accepted and adopted, to be determined by the Director of the Mint.

SEC. 2. That on or before the first day of December, eighteen hundred and eighty-four, the Secretary of the Treasury, the Secretary of State, and the Director of the Mint shall examine the work and designs, together with any explanations submitted as mentioned in the preceding section, and shall transmit the same, accompanied by a report, to Congress, with such recommendations as they shall judge most expedient,

The disposition of the above bill after passage by the Senate appears not to be indicated in the index of the Congressional Record. But the bill failed to become a law for want, it is presumed, of action in the House of Representatives.

DELIVERIES OF COIN WITHIN THE CALENDAR YEAR OF DATE.

Inviting attention to what has been said in a previous part of this report (p. 6) upon the subject of the past failure at the mints of the United States of the deliveries of coin within the year of date, whence the registration of a portion of the coinage as that of a later year, I deem it important to recommend that the present requirements on the part of this Bureau in correction of such a practice be given the force of law, and that an additional clause to section 3536 be suggested to Congress, and that this section be amended as follows:

SEC. 3536. In adjusting the weight of the silver coins the following deviation shall not be exceeded in any single piece: In the dollar, the half and quarter dollar, and in the dime, one and one-half grains. And in weighing [a] large number of pieces together, when delivered by the coiner to the superintendent, and by the superintendent to the depositor, the deviations from the standard weight shall not exceed two-hundredths of an ounce in one thousand dollars, half dollars, or quarter dollars, and one-hundredth of an ounce in one thousand dimes, but *all coin shall be delivered by the coiner to the superintendent on or before the last day of the calendar year in which struck, and be recorded as the coinage of that year.*

OPERATIVE WASTAGE OF BULLION.

Certain allowances for bona fide wastage of bullion incurred in the operations of the melter and refiner and of the coiner are authorized by section 3542 Revised Statutes, as follows:

[Additions in italics.]

SEC. 3542. When all the coins, clippings, and other bullion have been delivered [*"Surrendered up"*—Coinage Act, sec. 44] to the superintendent, it shall be his duty to examine the accounts and statements rendered by the coiner and the melter and refiner. The difference between the amount charged and credited to each officer shall be allowed as necessary wastage, if the superintendent shall be satisfied that there has been a bona fide waste of the precious metals, and if the amount shall not exceed, in the case of the melter and refiner, one thousandth of the whole amount of gold, and one and one-half thousandths of the whole amount of silver delivered to him since the last annual settlement, and in the case of the coiner, one-thousandth of the whole amount of silver, and one-half thousandth of the whole amount of gold that has been delivered to him by the superintendent. All copper used in the alloy of gold and silver bullion shall be separately charged to the melter and refiner, and accounted for by him.

Under this section operative officers claim an allowance for wastage on bullion once received or "charged," whether the whole or only a part has been operated upon. It can hardly be presumed that it could have been the intention of the law to allow the proportion of wastage to be reckoned upon any other amount of bullion than the net amount operated upon. A bona fide wastage can indeed be proportionally determined in no other way.

It is obvious that either legal allowance for operative wastage of the precious metals, whether determined in one or the other way, may be very materially different. There can be no fixed exaction of law upon this subject, nor can uniformity of terms be observed in mint statements of wastage, if the present statute be authoritatively held to suffer allowances for wastage to be proportionally reckoned upon so variable a function as the amount of bullion *charged* to an operative officer rather than upon the net amount operated upon.

The following by way of amendment of section 3542 should, in my opinion, be submitted for the consideration of Congress:

[Substitutions in Italics.]

SEC. 3542. When all the coins, clippings, and other bullion have been delivered to the superintendent, it shall be his duty to examine the accounts and statements rendered by the coiner and the melter and refiner. The difference between the amount *operated upon by each officer and the amount returned less the amount, if any, returned not operated upon* shall be allowed as necessary wastage, if the superintendent shall be satisfied that there has been a bona fide waste of the precious metals, and if the amount shall not exceed, in the case of the melter and refiner, one thousandth of the whole amount of gold, and one and one-half thousandths of the whole amount of silver *operated upon by him* since the last annual settlement, and in the case of the coiner, one-thousandth of the whole amount of silver, and one-half thousandth of the whole amount of gold *operated upon by him*. All copper used in the alloy of gold and silver bullion shall be separately charged to the melter and refiner, and accounted for by him.

REDEMPTION OF MUTILATED SILVER COIN.

On September 5 there was passed in the House of Representatives a bill (H. R. 7933) "providing for the exchange of defaced, clipped, punched, or otherwise mutilated silver coins of the United States, of smaller denominations than one dollar, for new or unworn subsidiary silver coins, at designated places and under certain circumstances," as follows:

That the holder of any of the silver coins of the United States, of smaller denominations than one dollar, which have become defaced, punched, clipped, or otherwise mutilated, may, on presentation of the same in sums of the nominal value of five dollars, or any multiple thereof, at the office of the Treasurer, or any Assistant Treasurer, of the United States, receive any amount of new or unworn subsidiary silver coins equal to the coinage value in subsidiary silver coin, of the said coins, by weight, so presented, and when so redeemed the same shall be recoined into current subsidiary coins at the discretion of the Secretary of the Treasury.

The above bill by way of substitute for the bill (H. R. 6631) introduced by Mr. Morrow February 6, 1888, was passed as recommended by the Committee on Coinage, Weights, and Measures, to which the original bill had been referred (Report 780). In the Senate September 6, 1888, it was referred to the Committee on Finance, but at the close of the first session of the Fiftieth Congress no report upon the bill had been made by this committee.

The insertion of the following communication upon the subject-matter of the above bill will serve to indicate the reasons for further consideration :

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., February 18, 1868.

SIR: At the request of the chairman of the Committee on Coinage, Weights, and Measures, I have the honor to submit an opinion as to the provisions of House bill 6631, "for the exchange of worn, defaced, clipped, punched, or otherwise mutilated silver coins of the United States, of smaller denominations than one dollar, for new or unworn subsidiary silver coins, at designated places and under certain conditions."

The redemption of worn subsidiary coins at nominal value by the Treasury of the United States is not excluded from the provisions of the act of June 9, 1879 (21 Stat. L., 7). Moreover, Treasury regulations for the redemption of subsidiary silver coins specifically provide for their redemption at nominal value.

Gold and silver coins of all kinds in a mutilated state, for whose redemption by the Treasury the law fails to provide, may be deposited for recoinage at mints and assay offices at bullion value; not, however, in the case of silver coins, without a loss to the depositor of the now large difference between coinage and bullion value, in addition to all other losses, such as correspond to abrasion and depletion. This difference corresponds to the seignorage which has accrued to the Government in the act of their first issue, and which, indeed, upon recoinage will accrue to it again. In the case of subsidiary coin there is a loss of 26.7 grains of standard silver more than in the case of a silver dollar.

Although the present bill applies alone to mutilated subsidiary coins, there seems no reason why the silver dollar should be exempted from any provisions made for the redemption of mutilated silver coins of less denomination.

It seems that the present penalty imposed upon the holder of mutilated subsidiary coin is considerably more severe than in the case of other coins.

Prima facie, indeed, it would seem to be just to provide by law for the redemption of such uncurrent coins as are now excluded from recourse to a valuation at mints and assay offices by weight at coinage value, and thus in respect to redemption to put them on an equality with all other coins whose bullion and coinage values are coincident.

Respectfully yours,

JAS. P. KIMBALL,
Director of the Mint

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

PROPOSED DISCONTINUANCE OF THREE-CENT NICKEL COINAGE.

A bill (H. R. 4342) "to discontinue the coinage of three-cent pieces" was introduced in the House of Representatives January 10, 1888, and referred to the Committee on Coinage, Weights, and Measures.

The bill provided—

That so much of section thirty-five hundred and fifteen of the Revised Statutes of the United States as authorizes the coinage of the three-cent piece be, and the same is hereby, repealed.

SEC. 2. That as the said coin shall be paid to the United States the same shall be withdrawn from circulation and the metal thereof coined into five-cent pieces, in accordance with section thirty-five hundred and fifteen of the Revised Statutes of the United States. All laws in conflict with this act are hereby repealed.

January 26 the committee reported the bill and recommended its passage (Report No. 133). The bill passed the House of Representatives* February 9, and the same day in the Senate was referred to the Committee on Finance.

PROPOSED DISCONTINUANCE OF THREE-DOLLAR GOLD COINAGE.

February 13, 1888, was introduced in the House of Representatives a bill (H. R. 7214) "to prohibit coinage of three-dollar gold pieces," providing—

* Congressional Record, Fiftieth Congress, p. 1138.

That so much of section thirty-five hundred and eleven of the Revised Statutes of the United States as authorizes the coinage of the three-dollar gold piece is hereby repealed.

SEC. 2. That the three-dollar pieces in the Treasury of the United States, or which may hereafter be received by the Treasury, shall not be paid out or in any other manner issued, but shall be transmitted to the coinage mints and recoined into other denominations of gold coins.

SEC. 3. That all laws in conflict with this act are hereby repealed.

March 1 a report (No. 781) on the above bill was submitted from the Committee on Coinage, Weights, and Measures, as follows:

The Committee on Coinage, Weights, and Measures, to whom was referred House bill No. 7214, report the same back with a recommendation that it do pass. This bill is recommended by the Treasury Department.

This bill, after reference to the House Calendar, received no further action, its purpose being effected by bill No. 7409, introduced February 20, 1888, by Mr. Bland, which also provided for discontinuance of the coinage of the three-dollar gold piece.

PROPOSED DISCONTINUANCE OF COINAGE OF THREE-DOLLAR AND ONE-DOLLAR GOLD PIECES, AND LIMITATION OF COINAGE OF THE DOUBLE EAGLE.

February 20 a bill (H. R. 7409) was introduced by Mr. Bland, "limiting the coinage of double-eagles and discontinuing the coinage of certain United States coins" (one and three dollar gold-pieces).

This bill provides—

That after the passage of this act the following denominations of coin, namely, the three-dollar gold piece and the gold dollar shall not be struck or issued by the mints of the United States.

SEC. 2. That hereafter not exceeding twenty per centum of the gold bullion deposited in the mints, and paid for and belonging to the United States, under the provisions of section thirty-five hundred and forty-five of the Revised Statutes, shall be coined into double eagles.

March 13 the Committee on Coinage, Weights, and Measures reported* the bill, and recommended that it—

Should be amended by striking out the second section thereof; also that the title of said bill be amended so as to read as follows: "To discontinue the coinage of the three-dollar gold piece and the gold dollar."

That the bill so amended meets the approval of the Director of the Mint.

Wherefore the committee report said bill, and recommend that it be so amended and that it pass.

March 19 the House of Representatives, after changing the title to read, "To discontinue the coinage of the three-dollar gold piece and the gold dollar," passed the bill (H. R. 7409)† introduced February 20, amended so as to read:

That after the passage of this act the following denominations of coin, namely, the three-dollar gold piece and the gold dollar shall not be struck or issued by the mints of the United States.

The legislation as above in the House of Representatives has thus far failed to be advanced by the Senate.

The following communication will serve to indicate my views upon the subject-matter of the proposed legislation:

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., March 5, 1888.

SIR: In compliance with the request of the chairman of the Committee on Coinage, Weights, and Measures, I have the honor to submit my views as to the propriety of the enactment of bill H. R. 7409, discontinuing the coinage of certain United States coins and limiting the coinage of double eagles.

*Report No. 1020.

†Congressional Record, Fiftieth Congress, pp. 2347, 2348.

THREE-DOLLAR GOLD PIECE.

Observing by the Congressional Record (p. 1696) that the bill (H. R. 7214) prohibiting the coinage of the three-dollar piece was reported back with a favorable recommendation from the Committee on Coinage, Weights, and Measures, and as this bill has been referred to the House Calendar and, with the accompanying report, ordered to be printed, I assume it to be unnecessary to refer further to the proposed legislation in the matter of the three-dollar gold piece. I may say, however, that the discontinuance of the issue of the three-dollar piece would, in my opinion, be very desirable. This is a denomination which subserves no useful purpose, its present coinage being in fact limited to its production for cabinet purposes. The value of over \$153,000 in three-dollar pieces still on hand at the mint at Philadelphia can not be disposed of, owing to the unpopularity of this coin as a circulating medium.

It is supposed that the three-dollar piece was designed to be a multiple of the three-cent piece, for the convenience of postal transactions, when the three-cent unit for letter postage prevailed. As a consequence of the change in postal rates, and there existing no present reason for the continuance of a duodecimal coinage, the coinage of the three-dollar piece, as well as the three-cent piece, should, in my opinion, be discontinued.

GOLD DOLLAR.

Referring to the proposal to discontinue coinage of the gold-dollar piece, I may say that such a measure commends itself to my judgment. Since 1662 (except for two years) the coinage, at a single mint, of this piece has been limited to such a number as would satisfy the demand for it as a "proof coin" and to such a supplementary coinage as was deemed sufficient to prevent an undue enhancement of value of the proof coin. The practice of the Department, therefore, for twenty-five years, except 1873 and 1874, has been in harmony with the measure now proposed, and for the reason that little practical use has been found for this coin except for special purposes, such as souvenirs and for manufacture into articles of personal adornment. No encouragement by this Department has been given to the demands of manufacturers, on account of the mutilation incidental to the use of coin for the purpose indicated.

A notable demand for this coin for shipment to China and Japan for manufacture into necklaces, bracelets, etc., has for many years existed, and still exists. Indeed, a premium is often put by dealers on this coin, so that in spite of the efforts of this Department the larger part of the supplementary coinage is believed still to be absorbed by manufacturers of articles of the kind indicated and for shipment.

A measure in the terms of the bill in question would relieve this Department from the necessity of further issuing proofs, which have a tendency to become enhanced in value from the absorption for illegitimate purposes of the supplementary coinage designed to prevent such enhancement.

DOUBLE-EAGLE COINAGE.

I now pass to the proposition contained in the same bill for the limitation of the coinage of double eagles to 20 per centum of gold bullion deposited in the mints and paid for and belonging to the United States under the provisions of section 3545 of the Revised Statutes.

Theoretically and technically considered all permanent deposits of gold at United States mints and assay offices are made for coinage. Under section 3544, Revised Statutes, it is provided that, "In the denominations of coin delivered, the superintendent shall comply with the wishes of the depositor, except when impracticable or inconvenient to do so." It seems to be the right of the depositor also to receive new or full-weight coin.

The demand for gold coin of the denomination of the double eagle is principally at the mint at San Francisco by large depositors of gold bullion, their preferences for this denomination appearing to arise from the convenience of tale. Its use is understood to be principally in large coin transactions on the Pacific coast and for bank reserves.

The Treasury Department has undertaken to supply this demand within certain limitations, which have been met not without protest on the part of depositors, who have urged the claim to the exercise of a free option in the matter of denomination of coins for which deposits are made.

The value of the coinage of double eagles at the mint at San Francisco has, up to the 1st of July, 1887, been 86½ per cent. of the value of the total gold coinage executed at that mint.

In favor of the issue of double eagles for their present principal distribution and mode of circulation there are to be stated certain important considerations. These are altogether in favor of the Government, namely: (1) the cost of coinage of a given amount of gold, which is in inverse ratio to the size of the denomination; (2) the loss

by abrasion on a given amount of gold coin and a given degree of use, which is in inverse ratio to the diameter of the piece.

Thus it appears that there is an important economy to the Government as well as to the holder in a given circulation of the double eagle as compared with coins of smaller denominations.

The importance to be attached to the first consideration has been stated in my Report on the Production of the Precious Metals in the United States during the calendar year 1885, page 86, *et seq.* In my last fiscal Report, page 157 (Finance Report, page 207), will be found results of certain inquiries instituted by me to indicate the practice of foreign governments in the matter of the exercise of an option by the depositor of gold bullion as to the denomination of coin received in return.

Having briefly stated the technical points which bear upon the provision of the bill in question, and called upon as I am to express my views as to the expediency of the ratio limit of the coinage of the double eagle, I have to state that it does not occur to me that any advantage over the present practice of the Treasury Department in the matter of proportioning the coinage of this piece according to the demand of the public would be secured great enough to offset the disadvantage which might arise from restrictive statutes of the kind proposed. On the other hand, I am aware of no disadvantage which arises from the present practice of the Department, which enables it to keep the coinage of this piece within actual requirements of depositors from time to time.

It is sometimes urged that the double-eagle is a popular coin for exportation to oriental countries, and especially to China, on the persons of returning Chinese. While this is probably true, it should be considered that coin is so taken out of the country in preference to bars only in comparatively small amounts; but that for any given amount economy of manufacture is in favor of the exportation of the largest piece. It should also be considered that where gold coin is required for shipment or for use abroad, and where a coin of a given denomination is not available for such purpose, coins of other denominations will be used. For where the shipment of gold coin is required, no substitute is available. The double-eagle comes near a stamped ingot of small unit. Its use for export in place of smaller denominations of gold coin is clearly to the advantage of the Government.

In conclusion, it will be well to point out the importance of more explicit provisions of law in the way of restrictive legislation of the kind proposed. It does not appear from the terms of the bill whether (1) the limitation shall apply to bullion already the property of the United States, (2) whether to bullion hereafter acquired and paid for in cash from the bullion fund, or (3) whether any individual depositor shall be entitled to receive 20 per centum of his own deposit in double-eagles. And I may further point out that while 20 per centum of the gold coinage in double-eagles at the mint at Philadelphia might be beyond the requirements for circulation in the East, the same limit for the mint at San Francisco would undoubtedly be far below the requirement. Such inequalities in the metallic circulation of opposite parts of the country would undoubtedly lead to a heavy cost for transfer of double-eagles from the eastern to the western institutions.

Respectfully yours,

JAS. P. KIMBALL,
Director of the Mint.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

PROPOSED AMENDMENTS OF LAWS.

Consideration is recommended of further proposed legislation as set forth in my preceding report.

The several matters may here be referred to as follows:

- (1) Amendments to the Revised Statutes relative to issue and redemption of minor coins. [Fiscal Report, 1887, p. 107.]
- (2) Amendment of law relating to statutory limit of subsidiary silver coin outstanding in circulation. [Fiscal Report, 1887, p. 108.]
- (3) Amendment of law relating to the sale of by-products incidental to the parting and refining of bullion at mints and assay offices. [Fiscal Report, 1887, p. 114.]
- (4) Amendment of law relating to the annual assay of coins. [Fiscal Report, 1887, p. 116.]

BILL FOR THE RELIEF OF JAMES C. BOOTH, DECEASED, LATE MELTER AND REFINER, U. S. MINT AT PHILADELPHIA.

On April 26, 1886, a bill (H. R. 8256) for the relief of James C. Booth, melter and refiner of the mint at Philadelphia, was introduced in the House of Representatives, read twice, referred to the Committee on Claims, and ordered to be printed.

On the 21st of March this honored and venerable officer expired, after nearly thirty-nine years of remarkable usefulness in one of the most responsible offices in the mint service.

The same bill, adapted to the circumstance of the decease of the beneficiary, was introduced in the Senate by Mr. Cameron (S. 2735) April 19, 1888, and referred to the Committee on Finance. This bill was as follows:

For the relief of the heirs and legal representatives of James C. Booth, deceased, late melter and refiner of the mint of the United States at Philadelphia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and required to pay [to the heirs at law and legal representatives of] James C. Booth, deceased, [late] melter and refiner of the mint of the United States at Philadelphia, out of any money in the Treasury not otherwise appropriated, the sum of one thousand eight hundred and forty-one dollars and eighty-seven cents, in full for the cost value of one thousand nine hundred and eighty ounces and twelve-hundredths of an ounce of silver bullion, of standard fineness, deposited by him with the superintendent of the mint at Philadelphia to make good a deficiency of that amount of bullion in the accounts of the mint for the fiscal year eighteen hundred and eighty-five, the same being the number of ounces of standard silver bullion contained in three bars missing from said mint, supposed to have been stolen while in the charge of the melter and refiner, but for which safe storage could not be provided, for want of vault capacity in the mint.

On the 27th of April, 1886, the Director of the Mint addressed to the chairman of the Committee on Claims, House of Representatives, the following communication on the subject of the above bill:

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., April 27, 1886.

SIR: Referring to H. R. bill 8256, for the relief of James C. Booth, melter and refiner of the mint of the United States at Philadelphia, introduced in the House of Representatives yesterday by the Hon. Samuel J. Randall, and referred to the Committee on Claims, I have the honor to invite the attention of your honorable committee to the following statement. On page 14 of my annual report for 1885, with reference to the mint at Philadelphia, appears the following:

"The melter and refiner had received during the year 646,626.931 standard ounces of gold bullion, with a wastage of 7.885 ounces; and 28,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces. It appears, however, that on January 3, 1885, silver bars numbered 7087, 7093, and 7113, containing 1,980.12 ounces of silver, not having been melted, were missed by the melter and refiner and the loss communicated by letter on the next working day to the superintendent. The wastage thus far actually allowed him was only 1,561.81 ounces."

This matter is again referred to on page 20 of the same report as follows:

"From this mint (Philadelphia) were missing silver bars containing 1,980.12 ounces of silver, valued at \$1,936.62, the supposed theft of which, in the winter of 1884-'85, is now under investigation. Though promptly reported to the general department by the operative officer to whose custody such bars are technically committed, neither the theft of these bars nor the specific deficit equivalent to their value was duly reported to this Bureau until so reported by the present superintendent. The specific deficit created by the loss of these bars is at present borne on the books in a 'suspense account,' there seeming no justification for charging it as wastage, as, from the circumstance that it was not duly reported, seems to have been proposed."

It was found necessary to hold the melter and refiner technically responsible, under section 3508, Revised Statutes, for the 1,980.12 ounces of silver as above. Upon the demand of the Bureau, the melter and refiner has promptly deposited with the superintendent of the mint at Philadelphia this quantity of silver.

The "suspense account," specially opened for the purpose in the books of the mint at Philadelphia and to which was provisionally charged this amount of silver, has been credited with the same amount, and therefore closed. The facts as briefly recited by me in my annual report will, so far as the melter and refiner is concerned, be seen to leave none but *technical* grounds for the responsibility of that officer in this case, no question arising as to the faithful discharge of his duties, or as to the exercise of due vigilance in the matter of the custody of silver bullion.

Referring in my report to the unsatisfactory conditions of the storage of bullion and coin in mints and assay offices, under the exigency of the accumulation of silver coin which the Treasury has not found it expedient to remove, I instanced the necessary exposure of bullion in the court of the mint at Philadelphia, where the thefts were committed.

Although responsible for all bullion delivered at the mint and obliged to receipt for the same, the melter and refiner is without the power to provide extra means for the safety of what is beyond the capacity of his own vaults. The melter and refiner is thus to be exonerated from moral responsibility.

In my report, as above quoted, it is stated that "the melter and refiner had received during the year * * * 23,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces," and that "the wastage thus far allowed him was only 1,561.81 ounces."

Section 3542, Revised Statutes, precludes the loss corresponding to the quantity of silver stolen being charged to "wastage," as it clearly can not be classified as "*bona fide* waste." In view, however, of the facts here presented, and of the exceedingly small proportion of wastage as compared with the large amount of silver operated upon, I have the honor to recommend, as an act of simple justice to the melter and refiner, that the relief asked for in bill 8256 be recommended by resolution of your honorable committee for enactment by Congress.

Very respectfully,

JAS. P. KIMBALL,
Director of the Mint.

Hon. WILLIAM M. SPRINGER,
Chairman Committee on Claims, House of Representatives.

On the 3d of February, 1887, the following communication was addressed to the Secretary of the Treasury with reference to a letter of the chairman of the Committee on Claims, House of Representatives, on the same subject:

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., February 3, 1887.

SIR: In reply to your reference of the inclosed letter of the chairman of the Committee on Claims, House of Representatives, I have the honor to state that the claim of Dr. James C. Booth, melter and refiner of the United States mint at Philadelphia, for \$1,841.87, is based on the payment by him of this amount, corresponding to the value of 1,980.12 standard ounces of silver stolen in the winter of 1884-'85 while technically in his custody from the fact of his having receipted for the same. His responsibility, as a matter of fact, was thus only technical, owing to the circumstance that no provision was made by the superintendent for the safe custody of silver bullion for want of vault room.

It was therefore stored in the court of the mint and thus exposed to depredation, a circumstance over which the melter and refiner had no control. When called upon by me to make good the deficiency charged to him this was done without demur, and the account closed on the books of the mint.

All the circumstances in the case, with their technical bearing, were related by me in my report for the fiscal year 1885, pages 14 and 20, and again referred to in my report for the fiscal year 1886, pages 13 and 23. A statement in detail was submitted on April 27, 1886, to the honorable chairman of the Committee on Claims, House of Representatives. Both in my two reports and in my letter to the chairman I have urged the favorable consideration of Dr. Booth's claim, as an act of simple justice to this efficient and venerable officer, who has grown old in the position which he has held for nearly forty years.

Very respectfully,

JAS. P. KIMBALL,
Director of the Mint.

THE SECRETARY OF THE TREASURY.

So far as this Bureau is informed no action on the above bill was reached by the Committee on Claims in the Forty-ninth Congress, nor by the Committee on Finance in the first session in the Fiftieth Congress.*

TECHNICAL OPERATIONS OF MINTS.

In my last report (p. 139 *et seq.*) attention was briefly called to certain defects in the technical operations of mints of the United States, as exhibited by working results compared with those of foreign mints and private manufacturing establishments.

A comparison of the mint practice of the United States with that of advanced countries in Europe is unequal in several important particulars. While European institutions are favored with permanent organizations, skilled superintendence as well as skilled operatives, the mints of the United States, in common with the whole mint service (with the single exception of the clerical force of this Bureau), are subject to quadrennial changes in the whole personnel, a remarkable fact obviously incompatible with the practical interests and business methods of a high class of manufacturing establishments, as the mints and the assay offices of the Government should always be considered.

Whatever degree of economy and skill be from time to time attained by these public institutions must be attributed to the degree of moderation on the part of superintendents in the exercise of practically plenary power of appointment conferred by section 3504 of the Revised Statutes.

The continuance, through personal and political changes in the administration of the Government, of the term of skilled operative and fiduciary officers, not appointed by the President, and experienced operatives, while in some measure due to forbearance on the part of superintendents in exercising the power of dismissal involved in the specific power of appointment, must be more directly ascribed to necessities of the public service, and to good purposes personal to superintendents: not to any provision of law for the maintenance of economy and skill, not to say efficiency, in the practical operations of the mint. By checks and tests applied by law and by the Treasury Department to the produce of the several institutions, the *efficiency* of the service is secured, but with what degree of economy sustained is a question as to which I have felt bound to institute some detailed inquiries.

Another circumstance in favor of European institutions as compared with those of the United States is one to which attention has been

* In a memoir read before the American Philosophical Society October 5, 1888, by Mr. Patterson DuBois (In Memoriam James Curtis Booth, Ph. D., LL. D.), the following appears as an extract from a private letter, written by Dr. Booth in October, 1887, and may here be cited by way of aiding an understanding of the grounds for relief:

"The whole truth is, that the constantly increasing business of the mint beyond its capacity for bullion storage has been increasingly weighing down my anxious thoughts for its safety, and you may add to that the consciousness that I was personally responsible for every ounce of bullion received, and then you will readily perceive sufficient ground for a constant, anxious care, which I sometimes imagined to be as the square or cube of the extra quantity of bullion continually poured in. * * * It was that constant and constantly augmenting ounce for ounce responsibility that finally affected my mind, and I rather think broke me down, I went home quite sick from the mint early in April, and lay on my back for about three months. I suppose that such a statement will be quite sufficient to explain my present position. I am glad to say that I had sufficient strength to resign from my place in the mint, although no one is yet appointed to take my place. * * * From my age, over seventy-seven, I hardly expect restoration of full strength, and am satisfied with what Providence designs."

called by others.* Allusion is here made to the extension and complexity of the mint service from the multiplicity of institutions, which may be said to be double the number for which there exists any present necessity.

Two mints are all that are required by the Republic, one on the Atlantic and the other on the Pacific seaboard. The mints at Philadelphia and San Francisco are, or easily could be, adapted to all requirements for coinage. The increase of this number of institutions entails an unnecessary expenditure for a given coinage, and a cost of production high in comparison with what it is in other countries and should be in this Republic, as well as a cost for transportation and distribution of coin quite out of proportion to benefits local to points where other mints have been established.

The particulars of mint practice noted in my last report were by way of exhibiting the disparity of results obtained at our several mints, as well as the superior economy of work at certain mints of the more advanced countries of Europe and their colonies. These particulars were indicated in the hope that operative officers in the several institutions might be induced to investigate the cause of unfavorable differences, with the purpose of overcoming whatever might be found not to arise from defects inherent to the organization of our mint service, or not beyond remedy within their power to apply.

This hope has not met with disappointment. The mint at Philadelphia, which by law is intrusted with the greatest number of separate operations, and which on account of its location and equipment, rather than size, is called upon for a volume of coinage in excess of the contribution of other mints, has conducted through its operative officers judicious experiments, some of which promise valuable results if zealously prosecuted in the same spirit in which they were undertaken, and if eventually incorporated into practice.

The experiments referred to relate as follows:

(1) To the preparation of the alloy in a condition of greatest ductility, and to a determination of the best form of ingot for the subsequent operations of rolling and cutting.

(2) To the rolling, and incidentally to the question of annealing, as a factor in the production of uniform filets, even with rolls of precision.

(3) To the problem of readily adjusting heavy blanks. If satisfactorily solved, as seems likely, the present question, what to do with light blanks, will cease to be of practical importance, since the production of these in large numbers will be avoided when heavy blanks can be expeditiously reduced to standard weight.

Alloy.—It is well known that only the very best grade of copper should be used in making either silver or gold standard alloy. The deleterious effect of copper oxide in an otherwise pure metal, on the alloys into which it enters, seems not to have received the attention which the phenomenon deserves, although, in his work on the Royal Mint, mentioned by Mr. Ansell in the case of gold alloys. Dr. Percy states that copper may dissolve as much as 13.5 per cent. copper oxide.

It is also well known that best commercial copper becomes brittle from over-poling or if remelted under charcoal.

It had been the practice at the mint at Philadelphia to remelt all purchased copper ingots for the purpose of subdivision, as well as for the sake of convenience in making up melts. This remelting, unless skillfully accomplished, renders the copper brittle, and it is quite con-

* See Engineering and Mining Journal, July 14, 1888.

ceivable that this property is imparted to alloys into which such deteriorated metal enters.

It having been suspected that frequent defects developed by ingots in rolling, and their irregular occurrence, might be due to notable quantities of copper oxide in the alloy, the practice of preparing copper for alloy by a preliminary remelting was abandoned, except for such small volumes as are necessary to adjust weights in making up melts. Ingots, tough and ductile and otherwise in the same condition as when purchased, are simply cut through one of the bridges and weighed into the melts.

The result has been in the highest degree satisfactory. The return to the melter of brittle ingots of standard silver and of fillets with crushed edges is believed to have ceased. In a test recently made, dollar ingots, one-half inch thick and $1\frac{1}{2}$ inches wide, were reduced by successive draughts in the break-down rolls to a thickness of $\frac{35}{1000}$ inches without annealing. The metal was still tough, and the process of rolling might evidently have been carried much farther.

But a much more interesting observation is, namely, that the form of the ingot has a marked effect on the edges of the fillet obtained from it.

The moulds habitually in use have been made with a liberal flare or "draft," for the sake of convenience in dropping the ingot, regardless of any evil from the degree of angles in their section. It appears, however, that when the face of the ingot is materially wider than the back, the unsupported marginal portion is, in rolling, continually crushed over until all tenacity is lost, whence a jagged or serrated edge if not a ruined fillet.

It has been found that by dressing out the mould so that its section varies but slightly from rectangular, the ingot will still drop out freely, and, without annealing, may then be rolled, from one-half inch to the thickness of a finished dime or less, while still preserving a perfect ribbon-like edge. The marked difference effected by the device seems quite disproportionate to its simplicity.

Annealing.—Blanks were cut from dollar fillets prepared without annealing or drawing, and their uniformity in weight compared with similar blanks cut from fillets rolled and drawn in the usual way with two annealings. The results were in favor of unannealed fillets. It is desirable that more extended experiments be made in the same direction. Facts, however, have been ascertained tending to show that many of the inequalities attributed to defective rolls are properly chargeable to uneven temper in the annealed fillets, and that only the most perfect annealing is better than no annealing.

It was also observed that want of uniform temper in the fillet affects in two ways the weight of the blanks. If a number of blanks be cut from a hard fillet, leaving spaces between the perforations, and the remaining part of the fillet be now annealed and blanks cut by the same punch, alternate blanks of hard and others of soft temper will be produced, all having as near an approach to uniform thickness as can be attained. It will then be found that the hard blanks are materially heavier than the softer ones. A difference of 8 grains from this cause alone has been observed in dollar blanks. The reason is not far to seek. The edges of the soft blanks are somewhat drawn in cutting, and hence are thinner. Convexity not found in the harder blanks is thus imparted to the surface of soft blanks. The diameter of the former is also slightly greater. Not only will hard places in fillets resist compression under the rolls, but, as it appears, a punch will cut from such harder parts a blank fuller than from soft fillets.

These facts show that imperfect or unequal annealing must tend to negative all the good results expected from tools of precision. And in present practice it will probably be difficult to find an annealed silver fillet as uniform in temper as the ingot from which it was made.

Probably no manufacturing industry treating great volumes of metal requires such precision in rolling as the manufacture of coin. Most, if not all, so-called rolls of precision would probably fail to prove themselves such under the severe requirements of preparing fillets for coin. One-thousandth of an inch in the thickness of a dollar blank represents the weight of nearly 5 grains. Variance of less than 5 grains from standard weight causes condemnation of blanks.

In view therefore of the difficulty of obtaining rolls of enduring precision under unremitting and heavy work, and so long as the practice of annealing remains unsettled and imperfect, it is probable that in the near future, at least, we must continue to deal with blanks which will, in the case of the standard dollar, vary from 1 to 6 or 8 grains. The problem which, if solved, would the earliest give good results is, in a simple and easy manner, to bring such blanks within the adjusting limit. The preliminary work, in the present line of inquiry, done at the mint at Philadelphia seems to promise practical results of value in this direction.

The plan of selecting fillets by weighing a sample blank cut from each fillet, and then sending the selected fillets to cutting-punches varying slightly in size, fails to be a practical solution of the problem, for the reason that blanks of greatly varying weight may be cut by the same punch from different parts of a single annealed fillet.

If varying blanks, as now received from the cutting-presses, be assorted according to nearly similar weights, it will then be practicable to subject selected blanks to a recut in an appropriate press, and thus to adjust them all to a given weight. A recutting-press, similar in general construction to the ordinary cutting-press, is provided with a proper device for placing the rough blanks accurately under a punch slightly less in diameter than that by which they were originally cut. Thus from off the periphery of the blanks is taken a slight shaving, which differs in amount with the diameter of the recutter to which it is sent.

A hand-press of this kind has been tested at the mint at Philadelphia. A series of dollar blanks were weighed, and the weight taken from each was accurately noted. The average cut was 5.04 grains per blank, while the highest was 5.4 grains and the lowest 4.5 grains. This is one of many experiments going to show that by a recut uniformity of weight may be obtained with nearly the same accuracy as in the selection and distribution of the rough blanks. This selection, of course, may be made either by hand or by mechanical separators. It is thought that three sizes of cutter, varying by one to two thousandths of an inch in diameter and used on three selected weights of "heavies," would bring all within easy adjusting limit. The pieces would be placed in a tube and fed to the cutter by a mechanical feed, like that of a coinage-press—80 to 100 per minute.

It might be considered bad practice to take as much as 5 to 7 grains from the periphery of a blank. But it has not been found that the reduced blank fails to fill out the collar in the coining press. Indeed, the recut leaves a superior edge, greatly to the perfection of the reading on the coins. The result of a test on 100 coins reduced from 419 grains by recut was entirely satisfactory.

If this device be found equal to an expeditious and economical reduction of heavy blanks, it will evidently be desirable to avoid the cutting of light ones by running fillets slightly heavier than in present practice.

Results of another series of experiments also in line with the suggestions made in my last fiscal report, have been contributed by operative officers of the mint at Philadelphia. Too voluminous for reproduction here, and, so far as they are positive rather than negative, tending to confirm methods of present practice, they tend to indicate that the draw-bench comes nearer a tool of precision in the production of fillets than any rolls employed for the purpose of the experiment. But no general conclusion can be reached on this point without further experiments, and with rolls superior to those thus far employed.

Experiments have also been made to ascertain the relative production of coin after rapid cooling of ingots on the one hand and slow cooling on the other. These are exhibited as follows:

COIN PRODUCED AND FILLETS BLISTERED IN ANNEALING [JANUARY, 1888,]
FROM SILVER DOLLAR INGOTS, RAPIDLY AND SLOWLY COOLED AFTER
CASTING.

No.		Ingots in each heat.	Ingots annealed in each heat.	Blistered fillets and broken ingots re- jected.	Produ- tion in coin.
1	Ingots after casting cooled in the usual or rapid way by immediately dipping red-hot into water, afterward, while still warm, immersed in diluted sulphuric acid for cleansing purposes, and again dipped into water to remove the acid. The fillets from annealing cooled quickly in water.....	70	50	.007	.448
2	Ingots and fillets after annealing treated in the same manner as above.....	70	50	.007	.466
3	Ingots cooled in the same manner as in the two former cases. One-half of the number of fillets of this lot, after annealing, were allowed to lose their bright-red color by exposure to the air before final cooling in water.....	70	50	.006	.453
4	Ingots cooled in the same way as Nos. 1 and 3 and fillets after annealing cooled gradually in the air like part of No. 3.....	70	50	.013	.485
5	These ingots were permitted to cool slowly in the air until the red color had disappeared and then plunged into a bath of weak sulphuric acid, after which they were given a water-bath to rinse off the acid. The fillets, after annealing, were cooled in the open air, from a bright cherry-red color, for a period of about ten minutes, and were then dipped into water.....	70	50	.012	.507
6	Ingots and fillets, after annealing, worked in the same way as the preceding lot.....	70	50	.013	.442
7	.....do.....	70	50	.015	.466
8	.....do.....	70	45	.008	.497
9	.....do.....	70	50	.011	.511

Average production, ingots cooled rapidly: blistered fillets, .008 per cent.; coin product, 463 per cent.

Average production, ingots cooled slowly: blistered fillets, .012 per cent.; coin product, 485 per cent.

The following exhibit of working results is sufficiently explicit without verbal explanations. Remarkable disparities in economy of results seem to be in favor of those institutions whose operations are the least miscellaneous, especially in point of variety of coinage, and the least extensive in number of coins executed and distributed :

PERCENTAGE OF CONDEMNED BLANKS TO BLANKS CUT.

Fiscal year.	Coinage mint.							
	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
1885.....	18	9	8	8	9	11	.....	9
1886.....	24	12	7	5	.....	.....	.....	8
1887.....	23	21	9	8	.....	.....	.....	6
1888.....	28	20	14	10	.....	.....	39	5

PERCENTAGE OF CONDEMNED BLANKS TO GOOD COIN PRODUCED.—GOLD COIN AND SILVER DOLLARS.

1885.....	23	10	9	10	10	12	.....	10
1886.....	32	14	8	5	.....	.....	.....	9
1887.....	8	27	10	8	.....	.....	.....	6
1888.....	22	26	16	11	.....	.....	64	5

PERCENTAGE OF COIN PRODUCED TO INGOTS OPERATED ON.

1883.....	.....	.....	54.7	51.5	.....	.....	.....	.....
1884.....	.....	.....	54.3	52.5	.....	.....	.....	.....
1885.....	35.3	46.8	54.7	53.3	50.9	46.5	.....	51.6
1886.....	33.8	47.4	52.0	52.8	.....	.....	.....	53.2
1887.....	25.2	44.1	47.5	53.9	.....	.....	.....	56.0
1888.....	40.0	46.3	47.2	.....	.....	.....	25.3	56.3

MELTS OF INGOTS MADE AND NUMBER CONDEMNED AT THE MINTS OF THE UNITED STATE DURING THE FISCAL YEARS 1882-1888.

SAN FRANCISCO.

Fiscal year—	Gold ingot melts.		Silver ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1882.....	958	8	10,719	20
1883.....	901	5	7,509	12
1884.....	767	4	5,539	1
1885.....	677	1	2,619	0
1886.....	935	0	.....	.....
1887.....	958	2	1,086	0
1888.....	890	3	2,821	4
Total.....	6,086	23	30,293	37
Condemned..... per cent.	.....	.38	.....	.12

MELTS OF INGOTS MADE AND NUMBER CONDEMNED AT THE MINTS OF THE UNITED STATES DURING THE FISCAL YEARS 1882-1888—Continued.

PHILADELPHIA.

1882.....	1,333	17	6,502	32
1883.....	178	3	7,328	46
1884.....	109	6	8,281	64
1885.....	65	5	9,142	29
1886.....	208	9	12,867	80
1887.....	7	0	14,146	122
1888.....	184	13	12,932	78
Total.....	2,084	53	71,198	451
Condemned..... per cent..		2.5		.63

NEW ORLEANS.

Fiscal year—	Gold ingot melts.		Silver ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1882.....	11	4	922	6
1883.....			1,565	22
1884.....			1,819	10
1885.....	2		2,059	10
1886.....			1,838	7
1887.....	23	7	2,146	10
1888.....	20	3	2,342	14
Total.....	56	14	12,691	79
Condemned..... per cent..		.25		.61

WORLD'S ANNUAL PRODUCTION OF GOLD AND SILVER.

In the Appendix will be found a table compiled principally from official communications furnished by foreign governments through the Department of State at the instance of this Bureau, and revised from latest information, showing the production of gold and silver by the principal producing countries for the calendar years 1884, 1885, 1886, and 1887.

The product is expressed in terms of kilograms and values. The value of silver, wherever the calculation has been made by this Bureau, will be understood to be at the coining rate in United States silver dollars of \$41.56 to the kilogram.

A résumé of the total product each year is here presented :

WORLD'S PRODUCTION OF GOLD AND SILVER FOR 1887, WITH REVISED ESTIMATE FOR THREE PRECEDING YEARS.

Calendar years.	Gold.		Silver.	
	Kilograms.	Value.	Kilograms.	Value.
1884.....	153,017	\$101,694,000	2,665,386	\$110,773,000
1885.....	156,103	103,744,000	2,954,766	122,799,800
1886.....	149,355	99,250,877	3,027,632	125,828,400
1887.....	149,048	99,056,850	3,259,144	135,449,410

For reasons stated in my Report on Production of the Precious Metals for the calendar year 1887* the estimate employed by this Bureau for production of silver in Bolivia has been reduced from sixteen to ten millions of dollars.

The silver product credited to Germany in 1887 is some \$5,000,000 in excess of prior years.

It is probable that there is a duplication of at least this amount in an estimate of the silver product of the world by crediting to Germany silver extracted from foreign ores previously credited to exporting countries. But as this Bureau has no satisfactory information as to the amount or value of silver obtained from foreign ores, the only deduction made from Germany's product has been 88,000 kilograms, the amount stated by Dr. Soetbeer for 1884. As the product of the silver mines of Germany has not materially increased, it is obvious that more than 88,000 kilograms was reduced from foreign ores.

It will be noticed that the production of gold has remained nearly constant, although increasing slightly in 1885 from that of 1884, and decreasing slightly in each of the years 1886 and 1887.

The production of silver, on the other hand, shows a steady increase of \$12,000,000 from 1884 to 1885; \$3,000,000 from 1885 to 1886, and nearly \$10,000,000 from 1886 to 1887, an increase in four years of \$25,000,000.

WORLD'S COINAGE.

In the Appendix (on page 282) will be found a table showing the value in United States money of the coinage of gold and silver during the calendar years 1884, 1885, 1886, and 1887 by each of the nations of the world.

It will be noticed that the coinage reported for Mexico and for Brazil is for fiscal years.

It is believed that this table includes substantially the entire coinage of the world for the years mentioned.

The following summary is presented:

WORLD'S COINAGE.

Calendar years.	Gold.	Silver.
1884.....	\$99,432,795	\$95,832,084
1885.....	95,757,582	126,764,574
1886.....	94,642,070	124,854,101
1887.....	124,992,465	160,984,877

The large increase in coinage of silver, as well as gold, in the calendar year 1887 is noteworthy.

In regard to coinage of silver it may be stated that in addition to coinage of full legal-tender silver by this Republic and by Mexico, India, and Japan, a large recoinage of old "pillar" dollars, coined prior to 1868, into full legal tender silver 5-peseta pieces was executed by Spain. A large silver coinage was also executed at the mints of Austria-Hungary, consisting partly of "Maria Theresa" silver thalers for circulation in the Levant, and of silver florins for domestic use. The greater proportion of the other silver coinages consisted of limited legal-tender silver.

* Vide p. 67.

As the coinages reported above included recoinages to a considerable amount, the following table, compiled from official sources, has been prepared, showing, as fully as the information at hand will permit, recoinages by certain nations: that is, mint deposits of domestic and foreign coins for recoinage, during the calendar year 1887:

RECOINAGES REPORTED BY CERTAIN NATIONS, 1887.

Countries.	Recoinage of domestic coins.	Value in United States money.	Recoinage of foreign coins.	Value in United States money.	Total recoinage Value.
GOLD.					
Great Britain...	2,301,206 pds. ster...	\$11,198,819			\$11,198,819
India	8,970 rupees	4,250			4,250
Austria-Hungary	998,430 florins	481,243	990,950 florins	\$477,637	958,880
Germany			63,433 pounds	1,509,705	1,509,705
Japan	110 yen	110			110
Australia	524 pounds sterling .	2,550			2,550
United States...	536,511 dollars	536,511	15,575,958 dollars..	15,575,958	16,112,469
Total		12,223,483		17,563,300	29,786,783
SILVER.					
Great Britain...	353,831 pounds ster .	1,721,918			1,721,918
India	5,138,874 rupees	2,434,284	1,023,888 rupees ..	911,345	3,345,629
France	8,910,583 francs * ..	1,719,742			1,719,742
Belgium	7,800,000 florins	1,515,400			1,515,400
Netherlands ..	190,000 gulden	76,380			76,380
Egypt	373,602 Egn. pounds .	1,846,714			1,846,714
Japan	109 yen	109			109
Spain	59,012,510 pesetas ..	11,389,414			11,389,414
United States...	8,309,068 dollars	8,309,068†	250,606 dollars	250,606	8,559,674
Total		29,013,029		1,161,951	30,174,980

* Consisted of old national and papal coins.

† Includes \$7,789,374.57 (coining value) trade-dollars.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

In continuation of annual statistics of coinage, production, and movement of the precious metals in foreign countries, a list of interrogatories proposed by this Bureau covering the calendar year 1887 was transmitted by the Secretary of State to the diplomatic and consular representatives of this Government in foreign countries.

At the date of publication of the last fiscal report of this Bureau, replies to the circulars of two preceding years, 1885 and 1886, had not been received from all of the foreign countries addressed. As, in some cases, communications from foreign Governments, published in the Appendix, contain answers to questions referred to by numbers only, the three sets of interrogatories for the calendar years 1885, 1886, and 1887 are here appended.

INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES IN FOREIGN COUNTRIES, CALENDAR YEAR 1885.

- (1) What is the legal unit of account?
- (2) What is the legal standard: Double, single gold, or single silver? If double, at what ratio between the two metals?
- (3) What is the weight in grams of each of the gold coins authorized by law to be coined, and what is the fineness expressed in thousandths?

- (4) Same for silver.
- (5) Is the mint open to deposits by individuals of gold and silver for coinage, or of one metal to the exclusion of the other?
- (6) In case of deposits by individuals of gold and silver, what coinage charge, if any, is imposed on each metal?
- (7) For what amount are gold coins a legal tender in the payment of debts or Government dues?
- (8) Same for silver.
- (9) What is the "tolerance" or "mint remedy" allowed by law in coinage on each piece, both as to weight and fineness—that is, what deviation is allowed from the legal standard?
- (10) What are the legal provisions as to the recoinage of worn gold and silver coins?
- (11) What was the amount of gold coined during the calendar year 1885, by denominations and value?
- (12) Same for silver.
- (13) What has been the total coinage of gold from the establishment of the mint? Amount recoined?
- (14) What has been the total coinage of full legal-tender silver from the establishment of the mint? Amount recoined?
- (15) What has been the total coinage of subsidiary or limited-tender silver from the organization of the mint? Amount recoined?
- (16) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1885?
- (17) Same for silver.
- (18) The import and export of gold and silver coin and bullion, separately, during the calendar year 1885?
- (19) Estimated amount of gold coin in the country? What proportion in active circulation?
- (20) Same for full legal-tender silver.
- (21) Same for limited-tender silver.
- (22) Amount of paper currency outstanding December 31, 1885; Government and bank notes separately?
- (23) Copy of the coinage laws and regulations of the mint as to coinage.

INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES
IN FOREIGN COUNTRIES, CALENDAR YEAR 1886.

- (1) What was the amount of gold coined during the calendar year 1886, by denominations and value? What amount was recoined during the year?
- (2) Same for silver.
- (3) What was the import and export of gold coin and of gold bullion during the calendar year 1886?
- (4) Same for silver.
- (5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1886?
- (6) Same for silver.
- (7) Were any laws passed during the year 1886 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.
- (8) Is the denomination of gold coin paid for deposits of bullion optional with the private depositor at the mints or other receiving institutions?
- (9) Is there, in the case of gold coins, any restriction upon the issue of different denominations; and, if so, in what branch of the Government is discretion in this matter reposed?
- (10) In case of the existence of bureaus of guaranty or departments of the Government for the verification and stamping of articles of gold and silver, and a collection of a tax for the same, report the amount of tax collected and the corresponding weight in kilograms and the value of manufactured goods—gold and silver separately.

NOTE.—Any information in line with the researches of the Bureau of the Mint of the United States in the industrial consumption of the precious metals will be very acceptable.

Coin and bullion should be given separately where practicable.

INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES
IN FOREIGN COUNTRIES BY THE BUREAU OF THE MINT, THROUGH THE DEPARTMENT OF STATE, CALENDAR YEAR 1887.

- (1) What was the amount of gold coined during the calendar year 1887, by denominations and values? What amount was recoined during the year, national and foreign coins separately?
- (2) Same for silver.

(3) In case of an organized mint service, give name and official title of chief officers, and location of mints.

(4) What was the import and export of gold coin and of gold bullion during the calendar year 1887? Coin and bullion should be given separately where practicable.

(5) Same for silver.

(6) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1887?

(7) Same for silver.

(8) Were any laws passed during the year 1887 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.

Supplemental to the information received in answer to the circular of the Bureau of the Mint, much valuable statistical matter in the way of official publications, extracts from some of which will be found in the Appendix, has been received at this Bureau.

Among the most important official publications may be mentioned the following: Eighteenth Annual Report of the Deputy Master of the Royal Mint, London, 1887; Direction Générale des Monnaies et Médailles, Compte-rendu pour l'Exercice, Paris, 1885 and 1886; Proposición e Relatorio, Rio de Janeiro, 1887; Miscellaneous Statistics Relating to the Finances of British India, Calcutta, 1888; Financial Statement for 1888-'89, Calcutta; The Gold Fields of Victoria; Report of the Mining Registrars, September 30, 1887; also, December 31, 1887; Mining and Mineral Statistics of the United Kingdom of Great Britain and Ireland, 1887; Algemeen Verslag van het Munt-College, Netherlands, 1887; Second Report of the Royal Commission Appointed to Inquire into the Recent Changes in the Relative Values of the Precious Metals, London, 1888; Noticia de la Exportacion de Mercancias en el Año Fiscal de 1886 á 1887, formado bajo la direccion de Javier Stávoli, Jefe de la seccion séptima, Mexico, 1888; Noticias de las Acuñaiones é Introducciones de Metales Preciosos en el Año Fiscal de 1886 a 1887 (by the same), Mexico, 1887.

The replies received to the interrogatories of the Bureau of the Mint will be found in the Appendix.

A brief statement of the more important contents of these papers and publications, so far as they relate to the production, use, and movement of the precious metals, is here inserted.

GREAT BRITAIN AND BRITISH COLONIES.

Great Britain and Ireland.

Items reported for 1887.	Pounds sterling.	Value in United States money.
Gold coinage.....	1,908,686	\$9,288,620
Light gold coin withdrawn from circulation.....	2,301,206	11,198,819
Silver coinage.....	861,498	4,192,480
Worn silver coin withdrawn from circulation.....	353,831	1,721,918
Imports of gold coin and bullion.....	10,000,000	48,665,000
Exports of gold coin and bullion.....	8,700,000	42,338,550
Gain in gold by imports.....	1,300,000	6,326,450
Imports of silver coin and bullion.....	7,689,000	37,374,720
Exports of silver coin and bullion.....	7,620,000	37,082,730
Gain in silver by imports.....	60,000	291,990

Two proclamations of the Queen establishing new designs for coins will be found in the Appendix.*

* See foot-note, page 285.

Gold coins of the denominations of £5 and £2 were coined during the year, the former to the value of £265,996 (\$1,294,469), and the latter to the value of £170,567 (\$830,064). This is the first time during the present reign that there has been any demand for £5 or £2 pieces, and it is thought that all previously issued have been hoarded as specimens.

The silver coinage included a new coin of the denomination of the *double florin*. This is the only coin of new design that has been added to the coinage during the present reign. The number of these pieces struck during the year was 482,130, of the value of £96,426 (\$469,257). The silver coinage of Great Britain during the year was the largest since 1877, except that of 1883, which was owing to the suspension of all coinage during the greater part of the year 1882.

The following coinages of silver for the British Colonies were executed at the Royal Mint at London in 1887:

A silver coinage for Hong-Kong of the nominal value of \$400,000, in 20, 10, and 5 cent pieces.

A silver coinage for the Straits Settlements of the nominal value of \$177,000, in 50, 20, 10, and 5 cent pieces.

A silver coinage for Canada of the nominal value of \$85,000, in 25, 10, and 5 cent pieces.

In addition to the above the following silver coinages for the respective colonies have been executed at the Royal Mint at London since the beginning of the calendar year 1888:

A silver coinage for Hong-Kong of the nominal value of \$350,000, in 20, 10, and 5 cent pieces.

A silver coinage for Canada of the value of \$180,000, in 50, 25, 10, and 5 cent pieces.

A silver coinage for the Straits Settlements of the nominal value of \$79,000 in 50, 20, 10, and 5 cent pieces.

In addition to these coinages application was received at the Royal Mint during the month of March for a further silver coinage for Hong-Kong of the nominal value of \$200,000.

Messrs. Ralph Heaton & Sons, of Birmingham, executed during the year 1887 a silver coinage for the Republic of Nicaragua, consisting of 20, 10, and 5 cent pieces, of the nominal value of \$400,000. The same firm has been engaged in supplying machinery to the Chinese government, a portion of which was shipped to China during the year, for a mint at Canton.

Orders in council were issued during the year regulating the currency in the colonies of Labuan and British Honduras. In the case of Labuan the Mexican dollar was declared to be the standard of value, and the United States trade-dollar, the Japanese yen, and the Hong-Kong dollar and half dollar were made unlimited legal tender. In the case of British Honduras, the Guatemalan silver dollar was proclaimed the standard of value, concurrent circulation being given to the Peruvian sol and other dollars.

The Second Report of the Royal Commission Appointed to Inquire into the Recent Changes in the Relative Values of the Precious Metals, consists of a continuation of the minutes of evidence taken before the commission between the dates of June 10, 1887, and December 9, 1887, with appendices of tabular matter by way of exhibits by witnesses, and replies to a circular letter addressed by the commission to Mr. Pierson (Holland); Professor Nasse (Germany); Professor Lexis (Germany); M. de Laveleye (Belgium); and Hon. David A. Wells (United States), propounding a series of questions in regard to the fall in the value of silver and the wholesale prices of commodities; to the extent these falls

have resulted in material prejudice to commerce, and to the practicability of an international agreement for the free coinage of gold and silver, and to the probable effect of such an agreement on the prices and production of the precious metals.

In advance of the receipt of the Final Report of the commission, the following brief notice of its contents is made up from a synopsis in *The London Economist*, of November 10, 1888.

The report is divided into three parts. Part I, which is subscribed by all the commissioners, sets out the facts to which their attention has been called, summarizes the arguments on either side, and states the conclusions as to which all are agreed. Part II presents the views of Lord Herschell, the Hon. C. W. Fremantle, Sir John Lubbock, and Messrs. T. H. Farrer, J. W. Birch, and Leonard H. Courtney, in opposition to bimetallicism. Part III, which is signed by Sir Louis Mallet and Messrs. A. J. Balfour, H. Chaplin, D. Barbour, W. H. Houldsworth, and S. Montagu, advocates a double standard. This part is supplemented by two statements in which Sir Louis Mallet and Mr. D. Barbour respectively set forth at length their individual views and opinions.

The following as given by *The Economist* is a summary of Parts II and III.

Part II.

We have yet to consider whether the adoption of the bimetallic system, even if it did effect a cure of all or some of the evils at present experienced, would be itself productive of mischief as great or greater.

We have already pointed out that, so far as the finances of India have suffered from the fall in the gold price of silver, the burden due to this cause would then become permanent.

It is also obvious that if, and in so far as, the gold price of commodities has fallen owing directly to the fall in the gold price of silver, that fall would, other things remaining the same, be permanent also, and the chance of some rise in these gold prices, due to a rise in the gold price of silver, would be lost.

But if, on other grounds, the adoption of bimetallicism were deemed expedient, we should not regard this as a fatal objection, or as counterbalancing the advantages to be obtained from it.

There are other reasons against its adoption deserving of far more serious consideration.

It is alleged that the position of England as the financial center of the world depends greatly upon the fact that she has, and has for a long time enjoyed, a gold standard.

This is no doubt strenuously controverted, and it is asserted by other authorities that the financial position of England is in no way bound up with the circumstance that she is monometallic, and that her standard is a gold one.

We need hardly dwell upon the fact that the financial position which this country occupies is a matter of immense importance; that the risk even of interfering with it, or of taking any course which could reasonably be expected to affect it, is not to be lightly encountered; and even those who do not entertain grave apprehensions of a disturbance of existing financial conditions, if we were to depart from monometallicism and accept the bimetallic standard, can not dispute the fact that the existence of such apprehensions is not to be treated as a trivial circumstance, or one to be lightly regarded.

The danger may be enhanced by the circumstance that the mere fact of one change having been made would lead to the apprehension that others might follow.

It has not been suggested by the advocates of bimetallicism that we ought, if that system were adopted, to prohibit contracts requiring performance by the payment specifically of one or other of the precious metals; and in the present state of financial opinion and practice it seems by no means certain that such contracts, if permitted, would not be common.

The result of this might be not only to cause some strain upon the bimetallic ratio, but to send gold to a premium, and to produce considerable financial disturbance.

A further danger to be apprehended is that the nations who were parties to the bimetallic arrangement might not continue to adhere to it.

It may be difficult to suggest any motives which should make it their interest to secede; and it may be capable of proof that any country violating the international compact would subject itself and its people to loss and serious inconvenience; but,

unhappily, enlightened self-interest is not the only motive of the political action of nations, nor is self-interest always enlightened. A desire to inflict injury may often exercise as potent an influence as self-interest, and the idea that the financial position of one country might be endangered with a resulting advantage to other countries might well afford a sufficient motive for action.

Any such departure from an international compact might indeed set this country free again to act as she chose, but if the result were to compel her to revert to the system she had abandoned, she would undoubtedly find herself in a position worse and fraught with greater evils than if she had maintained her existing standard.

At present the action of this country is unfettered, and not dependent upon the course taken by any other power. This condition of freedom would cease as soon as she became a party to an international agreement.

Dangers arising from this cause would be aggravated if it were found necessary, as we think it would be, to embody in an international agreement detailed stipulations with regard to the coinage, currency, or internal financial arrangements of the several countries joining in it.

Another serious consideration is that the governments as well as the banks and financial institutions of particular countries might, notwithstanding the existence of a bimetallic system, seek to accumulate gold. It may truly be described as at present the more esteemed metal of the two. There has certainly been a tendency of late years to substitute it for silver as the standard, and to use it to an increased extent for currency purposes throughout the commercial world. With the single exception of the Bland Act in the United States, all recent changes in currency legislation have been in the direction of using gold rather than silver for currency purposes. This fact shows, at any rate, a sentiment in favor of gold which may not be without its influence; and, indeed, beyond the mere sentiment the superior convenience of that metal for monetary purposes may tell in the same direction.

In addition to this, the apprehension that the bimetallic arrangement could not be relied on as permanent, and the fear of secession from it, might operate strongly to induce bankers and financiers to hold as large a stock as possible of gold rather than silver. This might cause a struggle for the possession of gold, with consequent financial disturbance, and with the result that nations who are accustomed to the use of gold for the actual purposes of currency, and who have enjoyed its superior advantages for that purpose, owing to its bulk being less in proportion to its value, might not be able easily to acquire or retain all that their people needed for these purposes.

We have thus pointed out the advantages and disadvantages to be anticipated as the result of entering into the bimetallic compact suggested.

We have now to weigh the advantages against the disadvantages, and to answer the question whether in our opinion the result of the change would, upon the whole, prove beneficial.

It is comparatively easy to estimate with substantial accuracy the extent and force of evils or inconveniences of which we have had experience. To weigh with just and accurate balance the possible dangers and evils that might result from a change is a very different matter. They must be largely the subject of conjecture. The opinions of economists and men of experience in financial matters with respect to them have differed, and are likely to differ. Even if not prepared to rate them as high as some have done, we can not question their reality.

The change proposed is tremendous, and we can not but feel that to a great extent it would be a leap in the dark.

The public mind certainly is not prepared for it at present, and the very novelty of the proposal would excite apprehensions, which, in themselves, might not be without their danger.

We speak of the novelty of the proposal, because, though it has been for some years publicly advocated with great ability and earnestness, it has not found anything like general acceptance, and those accustomed to the existing system have often been disposed to put it aside as a chimerical proposal, unworthy of serious consideration.

Under all these circumstances, while fully impressed with the difficulties of the present situation, and more especially with those which affect the government of India, we are not prepared to recommend that this country should proceed to negotiate with other nations a treaty embodying a bimetallic arrangement. We feel that the matter needs much more discussion and consideration in the financial world, and by practical men, than it has yet received, and that we are not in a position to advise with any confidence that the change could be made safely, or without the risk of creating evils exceeding those which we at present experience.

Part III.

It only remains for us to give our reasons for thinking that our colleagues have attached undue importance to the several objections which have been urged against the proposed change. These objections are as follows:

(1) That "the change proposed is tremendous," and that its "very novelty would excite apprehensions which in themselves might not be without their danger."

To this we reply that the system of currency which we recommend was in existence in other countries for many years before 1873, and its effects practically extended to all the commercial countries of the world. We are not aware that so long as it was maintained in its integrity any evil results ensued. The only novelty in our proposal is that the United Kingdom should join with the other countries specified below, in section 35, in re-establishing a bimetallic system. We are therefore unable to understand how, in view of the experience of the past, any ground for serious apprehension can exist.

(2) That the position of the United Kingdom, and especially of London, as the commercial or financial center of the world, would be endangered.

This position, it is urged, is due to the fact that the standard of value in this country is a definite quantity of a particular metal, and that persons entering into transactions, expressed in pounds sterling, consequently know with absolute certainty what it is that they will have to give or receive. This certainty, it is said, would disappear if an option were given to debtors, as is proposed under the bimetallic system, of tendering either one or two metals.

To this we reply: (a) That the commercial and financial pre-eminence of London dates back to a period anterior to the establishment of the single gold standard in this country, and a period when, as a matter of fact, the currency of the country was bimetallic; (b) That if the transactions of other countries are now largely carried out by means of bills drawn upon London, it is because London is, for many reasons, the best market for such bills, and that this fact is not likely to be affected by our joining with other nations in a common system of currency; (c) That the option conceded to debtors under the bimetallic system could rarely have any practical effect, inasmuch as, if that system were established and maintained in its integrity, there would be no appreciable inducement to select one metal rather than the other.

(3) That if bimetallicism resulted in a fall in the value of gold, England, as a country entitled to receive large gold payments, would lose, and other countries would gain at her expense.

In reply to this objection we need only refer to the arguments stated in section 96 (k) of Part I of the report, to which we have nothing to add.

(4) That the bimetallic system depends for its successful working upon international support, and that, for adequate or inadequate reasons, other nations would, sooner or later, cease to adhere to it.

To this we reply (a) that no sufficient motive can be suggested for the secession of any of the contracting powers; (b) that provided the system was maintained over a sufficiently large area, the secession of one or more powers would not be of vital importance; (c) that in any case the seceding power would cause more injury to its own subjects than to those of other countries; and (d) that such an objection applies with equal force to all international agreements.

(5) That the tendency which is observable among the more civilized nations to use gold rather than silver would be likely, notwithstanding the existence of a bimetallic system, to encourage the accumulation of that metal and the creation of an agio upon it, which would thus disturb the ratio fixed by law between the two metals.

To this we reply that the tendency above mentioned is mainly the result of the apprehensions and uncertainty attending upon the existing relations between the two metals; and that all inducement to accumulate gold would cease with a return to a stable ratio of value between them.

(6) That there might be a tacit refusal of the people of a country to accept both metals as legal tender, and that contracts would be largely made in one of the two metals only.

The question raised in this objection is rather a matter of opinion than of argument, and we only say that we do not share the apprehensions of those who foresee any serious difficulty arising from such a course.

Even if it be admitted that it would be largely adopted, we do not think, that so long as the legal ratio between the two metals continued in force, any real difficulty could occur.

But we may point out that the objection appears to assume what has, of course, never been suggested, that the bimetallic system could be introduced into a country without the consent of those sections of the population who would be most interested in the adoption of such a change. We are satisfied that no such measure as the introduction of the double standard could be passed into law, in this country at least, without such an amount of popular support as would practically prevent the possibility of the adoption of such a course as is supposed in the objection we are noticing.

(7) That if debts contracted in gold could be paid in silver, the claims of all creditors would unjustly suffer, and that the adoption of a bimetallic system would thus amount to a breach of faith.

This last objection is that which appears to us to call for the most serious consideration, and we are not disposed to underrate its importance.

If it be right that a government should adopt and impose upon its people a legal standard of value, it is clearly its duty to provide, as far as possible, that such stand-

ard shall not be wanting in its most essential attribute, viz, that of the greatest attainable stability.

Recent experience has shown that by the monetary policy of Germany, the Latin Union, and the United States, over which this country had no control, the standard of value in the United Kingdom has been gravely impaired, and its future stability, as well as that of the silver standard of India, seriously endangered.

In these circumstances it is evident that if the Government, by its direct action in changing the standard, injured the interests of creditors and disturbed existing contracts, it may, by abstaining from action, injure the interests of debtors to an equal or greater extent, and affect future contracts.

It appears to us that if it is wrong in a government to make any change in its standard of value on the ground that it would disturb the relations of debtors and creditors, it must be equally wrong to abstain from any action which it is in its power to take by which a disturbance in those relations may be averted.

But it is essential to observe that this objection, whatever force attaches to it, is not directed against the policy of bimetallism as such, but merely against the return to the ratio of 15½ to 1, or some other ratio differing much from the current relative value of gold and silver.

It must also be recollected that it can not be urged by those who have insisted that the fall in prices is due to causes primarily affecting commodities, and not to the appreciation of gold. If the rupture of the bimetallic par has not led to the appreciation of gold and to a fall in prices, there appears to be no sufficient reason for supposing that its renewal would affect the value of gold or cause a rise in prices.

For these reasons we do not think that, after giving due weight to the foregoing objections, they are such as ought to be allowed to stand in the way of such a policy as we are prepared to recommend.

Neither metal alone exists in sufficient quantity to serve as a sole standard without causing such a change in the level of prices as to amount to a financial and commercial revolution; but we can not doubt that if a sufficiently wide area of agreement between the leading commercial countries can be secured, this most important result may be effectually attained, and a great international reform successfully accomplished.

Further, we are strongly impressed with the conviction that whatever evils may be expected to flow from a return to the *status quo ante*, the evils, both present and prospective, of the existing situation are infinitely more serious.

Failing in any attempt to re-establish the connecting link between the two metals, it seems probable that the general tendency of the commercial nations of the world will be toward a single gold standard.

Any step in that direction would, of course, aggravate all the evils of the existing situation, and could not fail to have a most injurious effect upon the progress of the world.

A further fall in the value of silver might at any moment give rise to further evils of great and indefinite magnitude in India, while a further rise in the value of gold might produce the most serious consequences at home.

No settlement of the difficulty is, however, in our opinion, possible without international action.

The remedy which we suggest is essentially international in its character, and its details must be settled in concert with the other powers concerned.

It will be sufficient for us to indicate the essential features of the agreement to be arrived at, namely: (1) Free coinage of both metals into legal-tender money; and (2) the fixing of a ratio at which the coins of either metal shall be available for the payment of all debts at the option of the debtor.

The particular ratio to be adopted is not, in our opinion, a necessary preliminary to the opening of negotiations for the establishment of such an agreement, and can, with other matters of detail, be left for further discussion and settlement between the parties interested.

We therefore submit that the chief commercial nations of the world, such as the United States, Germany, and the states forming the Latin Union, should in the first place be consulted as to their readiness to join with the United Kingdom in a conference, at which India and any of the British colonies which may desire to attend should be represented, with a view to arrive, if possible, at a common agreement on the basis above indicated.

We have indicated what appears to us to be the only permanent solution of the difficulties arising from the recent changes in the relative value of the precious metals, and the only solution which will protect this and other countries against the risks of the future. At the same time we approve the recommendations of our colleagues in sections 134-137.

We do not attach much importance to their probable direct effects; but their influence at the present time would be beneficial, while their adoption would place no obstacle in the way of a more satisfactory solution at a future date, and might possibly facilitate it.

Australasia.—Mr. George Anderson, deputy master of the Melbourne branch of the Royal Mint, has kindly communicated, under date of September 4, 1888, a statement of the production of gold and silver in the several provinces of Australia and New Zealand during the year 1887, as follows:

PRODUCTION OF AUSTRALIA AND NEW ZEALAND FOR 1887.

Metals.	Ounces.
Gold	1,436,953
Silver.....	224,437

As previously explained in reports of this Bureau* the ounces given in this statement are gross ounces. Making a deduction of 8 per cent., as heretofore, the net production of precious metals in Australia and New Zealand for 1887 was as follows:

Metals.	Fine ounces.
Gold	1,321,907
Silver.....	206,483

New Zealand.—Mr. John T. Campbell, United States minister at Auckland, transmits, under date of March 21, 1888, replies to the interrogatories of the Bureau of the Mint relative to the colony of New Zealand.

Items reported for 1887.	Ounces.	Pounds sterling.	Value in United States money.
Imports:			
Gold coin		180,500	\$878,403
Silver coin.....		612	2,978
Exports:			
Gold coin		180,014	876,038
Gold bullion		747,878	3,639,548
Silver coin		3s2	1,859
Silver bullion.....		3,453	16,804
Product of mines:			
Gold	203,869	811,100	3,947,218
Silver.....	20,309	3,454	16,809

New South Wales.

Items reported for 1887.	Ounces.	Pounds sterling.	Value in United States money.
Coinage of mint at Sydney, gold.....		2,069,000	\$10,068,788
Product of mines, 1887:			
Gold	110,288		
Silver.....	177,307		

* See Report on Production of the Precious Metals, 1886, p. 69.

Victoria.

Items reported for 1887.	Ounces.	Pounds sterling.	Value in United States money.
Coinage of mint at Melbourne, gold.....		2, 887, 800	\$14, 053, 479
Imports:			
Gold bullion			2, 942, 635
Gold coin			259, 635
Silver coin			150, 880
Exports:			
Gold bullion			1, 217, 125
Gold coin			5, 055, 605
Silver coin			7, 075
Product of mines:			
Gold	617, 751		12, 768, 913
Silver	26, 321		34, 030

India.—Monetary statistics of India are compiled and published in very complete form. Copies of recent publications by the government bearing on the precious metals in India have been received at this Bureau.

Mr. J. E. O'Connor, assistant secretary to the Government of India, transmits, under date of November 24, 1887, tables showing, for the calendar years 1885 and 1886, the coinage of the mints at Calcutta and Bombay, the production of gold in India by districts, and names of companies, and imports and exports of gold and silver.

Answers to the interrogatories covering the years 1885 and 1886, which have not heretofore appeared, have also been forwarded.

The same gentleman transmits, under date of April 30, 1888, reports of the workings of the mints at Calcutta and Bombay for the years 1886 and 1887.

Mr. Benjamin F. Bonham, consul-general at Calcutta, transmits, under date of July 27, 1888, replies to the interrogatories of the Bureau of the Mint covering the year 1887, together with tabular exhibits:

Items reported, calendar years.	Rupees.	Value in United States money.
Gold coinage:		
1885.....	225, 855	\$106, 987
1887.....	*8, 970	4, 249
Silver:		
1885.....	102, 358, 273	48, 487, 114
1886.....	57, 254, 411	27, 121, 414
1887.....	93, 185, 589	44, 142, 013
Recoinage, 1886:		
Domestic silver coin.....	441, 065	208, 932
Foreign silver coin	7, 860, 092	3, 723, 325
1887:		
National.....	5, 138, 874	2, 434, 284
Foreign.....	1, 923, 888	911, 346
Product of mines (gold):		
1885.....	283, 037	134, 075
1886.....	876, 118	415, 017
1887.....	165, 659	319, 529

Items reported, calendar years.	Rupees.	Value in United States money.
Imports (gold):		
1885.....	27,304,719	\$12,934,245
1886.....	26,518,761	12,561,937
1887.....	32,396,810	15,346,369
Exports (gold):		
1885.....	2,931,853	1,388,819
1886.....	7,160,077	3,391,728
1887.....	1,502,308	711,643
Imports (silver):		
1885.....	118,711,488	56,233,632
1886.....	88,310,130	41,832,508
1887.....	96,158,798	45,550,422
Exports (silver):		
1885.....	11,431,189	5,414,954
1886.....	11,040,544	5,229,905
1887.....	12,729,256	6,029,848

*All recoinage of foreign coins.

†Pounds sterling.

Canada.—Mr. Thomas W. Hotchkiss, United States consul at Ottawa forwards, under date of February 22, 1888, the information requested by the Bureau of the Mint, covering the calendar year 1887:

Items reported.	Value.
Silver coinage (executed at London).....	\$85,000
Imports of gold coin and bullion.....	1,139,169
Exports*.....	1,053

* Includes silver.

Cape Colony.—Mr. James W. Siler, United States consul at Cape Town, forwards, under date of March 12, 1888, the information requested by the Bureau of the Mint, covering the calendar year 1887:

Items reported for 1887.	Pounds sterling.	Value in United States money.
Gold:		
Imports.....	686,197	\$4,312,678
Exports.....	46,970	228,579
Silver:		
Imports.....	49,211	239,485
Exports.....	17,013	82,794
Product of mines, based on exports.....	236,612	1,151,472

In the Appendix* will be found a table extracted from Petermann's Mitteilungen, thirty-eighth volume, 1888, showing the exportation of gold from Natal and Cape Colony each year from 1871 to 1887, inclusive, and for the first five months of the year 1888.

* See foot-note, page 235.

FRANCE AND FRENCH COLONIES.

France.

Items reported for 1887.	Kilograms.	Amount.	Value in United States money.
Coinage:		<i>France.</i>	
Gold		24, 668, 190	\$4, 780, 980
Silver [subsidiary]*		8, 910, 583	1, 719, 742
		<i>Piastres.</i>	
Silver for Cochin-China		3, 076, 410	3, 076, 410
Cochin-China 20c. pieces		50, 000	50, 000
		<i>Gourdes.</i>	
Silver for Hayti		200, 000	200, 000
Fractional silver		300, 000	300, 000
Imports:		<i>Francs.</i>	
Gold coin		61, 891, 344	11, 945, 029
Gold bullion		30, 919, 026	5, 967, 372
Silver coin		150, 090, 004	28, 967, 371
Silver bullion		23, 584, 757	4, 551, 858
Exports:			
Gold coin		146, 686, 614	28, 310, 516
Gold bullion		69, 054, 959	13, 327, 607
Silver coin		129, 008, 948	24, 898, 727
Silver bullion		9, 535, 905	1, 840, 429
Product of mines, 1886	46, 789		

* Recoinage of old national and papal coins.

Algeria.

Items reported for 1887.	Kilograms.	Value in United States money.
Imports:		
Gold coin	16. 300	\$10, 833
Exports:		
Gold coin	4. 000	2, 658
Gold bullion	3. 328	2, 212
Imports:		
Silver coin	87, 602. 105	1, 562, 743
Exports:		
Silver coin	9, 804. 895	386, 711
Silver bullion	19. 225	799

BELGIUM.

Mr. Lambert Tree, minister resident of the United States at Brussels, transmits, under date of August 9, 1888, replies from the Kingdom of Belgium to the interrogatories of the Bureau of the Mint.

Items reported for 1887.	Kilograms.	Francs.	Value in United States money.
Coinage, silver:			
Recoinage of 5-franc pieces		7,800,000	\$1,505,400
For the Free State of the Congo:			
15-franc pieces.....		40,000	7,720
Divisional pieces.....		60,000	11,580
Imports:			
Gold ore and bars.....	18,069		
Gold coin.....	61		
Gold, manufactured goods.....		1,872,122	361,319
Silver ores and bars.....	57,671		
Silver coin.....	494		
Silver, manufactured goods.....		1,148,015	221,567
Exports:			
Gold bars.....	19		
Gold coin.....	27		
Gold, manufactured goods.....		117,617	22,700
Silver ores and bars.....	268,937		
Silver coin.....	818		
Silver, manufactured goods.....		36,030	6,954

SWITZERLAND.

Mr. Boyd Winchester, minister resident and consul-general at Bernè, transmits replies to the interrogatories of the Bureau of the Mint.

Items reported for 1887.	Francs.	Value in United States money.
Coinage:		
Silver (limited tender).....	*1,400,000	\$270,200
Gold.		
Imports.....	15,274,205	2,967,221
Exports.....	3,949,576	762,268
Silver:		
Imports.....	23,805,705	4,594,501
Exports.....	17,260,333	3,331,244

* A portion of this coinage consisted of recoinage of silver coins withdrawn from circulation.

At the instance of this Bureau, Mr. Winchester was instructed to obtain from the Swiss government a statement of the approximate value of gold and silver used in Switzerland annually in manufactured goods. Under date of March 19, 1888, he transmits the desired information.

The department of commerce of Switzerland estimates, from the best information at hand, the value of the gold and silver used in the industrial arts during the year 1887 as—

Metals.	Francs.	Value in United States money.
Gold.....	37,000,000	\$7,141,000
Silver.....	{ 3,000,000 to 4,000,000	579,000 to 772,000

ITALY.

Mr. John B. Stallo, United States minister at Rome, transmits, under date of June 27, 1888, replies to the interrogatories of the Bureau of the Mint covering the calendar year 1887 so far as they relate to the Kingdom of Italy.

Items reported for 1887.	Kilograms.	Lire.	Value in United States money.
Silver coinage (limited tender)		32,400,000	\$6,253,200
Imports:			
Gold coin		2,179,300	420,605
Gold bars.....		5,595,200	1,079,873
Exports:			
Gold coin		23,876,200	4,608,106
Gold bars.....		504,400	97,349
Imports:			
Silver coin.....		77,031,600	14,867,099
Silver bullion.....		4,195,940	809,816
Exports:			
Silver coin.....		82,864,400	15,992,829
Silver bullion.....		3,262,080	629,581
Product of mines, 1886:			
Gold	195	527,736	101,853
Silver.....	33,839	5,414,240	1,044,948

SPAIN.

Items reported for 1887.	Pesetas.	Value in United States money.
Silver coinage	*59,012,510	\$11,389,414

* Recoinage of pillar dollars into 5-peseta pieces.

AUSTRIA-HUNGARY.

Mr. James R. Roosevelt, chargé d'affaires *ad interim* at Vienna, transmits, under date of July 27, 1888, a communication from the Austrian Government relative to coinage and production of the precious metals for 1887, and Mr. Alexander R. Lawton, minister of the United States at Vienna, transmits, under date of September 19, 1888, a statement showing the production of gold and silver from the mines of Hungary during the year 1887:

Items reported.	Kilograms.	Florins.	Value in United States money.
Coinage, gold, 1887:			
Mint at Vienna.....		2,990,285	\$1,445,655
Mint at Kremnitz.....		2,539,617	1,224,095
Total.....		5,538,902	2,669,750
Coinage of legal-tender silver coins, 1887:			
Mint at Vienna.....		5,927,230	2,856,925
Mint at Kremnitz.....		2,022,064	974,635
Total.....		7,949,294	3,831,560
Coinage of silver trade coins, 1887:			
Mint at Vienna.....		3,175,928	1,530,797
Coinage of fractional silver coins, 1887:			
Mint at Vienna.....		*400,032	192,815
Mint at Kremnitz.....		2,537	1,223
Total.....		402,567	194,038
Recoinage of gold at mint at Vienna:			
National coins.....		998,430	481,243
Foreign coins.....		990,950	477,638
Total.....		1,989,380	958,881
Imports, gold.....		7,570,300	3,648,884
Exports, gold.....		3,521,200	1,697,218
Imports, silver.....		2,496,792	1,203,454
Exports, silver.....		837,685	403,716
Product of mines, 1887:			
Gold, Austria.....	14.944		9,932
Gold, Hungary.....	1,861.950		1,237,458
Total.....	1,876.903		1,247,390
Silver, Austria.....	35,745.219		1,485,571
Silver, Hungary.....	17,646.493		733,388
Total.....	53,391.712		2,218,959

* Recoinage.

GERMANY.

Items reported for 1887.	Kilograms.	Marks.	Value in United States money.
Coinage:			
Gold		118, 215, 420	\$28, 135, 270
Silver		3, 005, 644	715, 343
Imports:			
Gold coin	14, 082		9, 358, 897
Gold bullion	7, 251		4, 819, 014
Total	21, 333		14, 177, 911
Exports:			
Gold coin	2, 609		1, 733, 941
Gold bullion	2, 889		1, 920, 029
Total	5, 498		3, 653, 970
Imports:			
Silver coin	33, 832		1, 406, 058
Silver bullion	33, 043		1, 373, 267
Total	66, 875		2, 779, 325
Exports:			
Silver coin	62, 778		2, 609, 054
Silver bullion	156, 290		6, 495, 412
Total	219, 068		9, 104, 466
Product of mines:			
Gold	2, 251	6, 281, 000	1, 494, 878
Silver (including silver from foreign ores)	367, 634	48, 157, 000	11, 461, 366

NETHERLANDS.

Items reported for 1887	Florins.	Value in United States money.
Coinage:		
Gold	407, 540	\$163, 831
Silver, subsidiary (recoinage)	190, 000	76, 380
Imports:		
Gold coin	413, 154	166, 088
Gold bullion	2, 332, 509	937, 668
Total	2, 745, 663	1, 103, 756
Exports, gold coin	408, 500	164, 217
Imports:		
Silver coin	481, 610	193, 607
Silver bullion	274, 966	110, 536
Total	756, 576	304, 143
Exports, silver coin	175, 000	70, 350

PORTUGAL.

Items reported for 1887	Milreis.	Value in United States money.
Coinage:		
Gold	250, 000	\$270, 000
Silver	889, 000	960, 120

SCANDINAVIAN UNION.

Denmark.—Mr. Rasmus B. Anderson, United States minister at Copenhagen, transmits, under date of February 2, 1888, information covering the calendar year 1887, relative to the Kingdom of Denmark:

Items reported for 1887.	Crowns.	Value in United States money.
Imports:		
Gold coin.....	10,450,000	\$2,800,600
Gold bars.....	1,350,000	361,800
Total.....	11,800,000	3,162,400
Exports, gold coin.....	8,800,000	2,358,400

NORWAY.

Items reported for 1887.	Crowns.	Value in United States money.
Coinage, silver.....	300,000	\$80,400

RUSSIA.

Items reported for 1887.	Roubles.	Value in United States money.
Coinage:		
Gold.....	26,055,035	\$20,109,276
Silver.....	2,010,507	1,551,710
Product of mines:		
Gold.....	26,032,513	20,091,893
Silver.....	728,540	562,287

TURKEY.

The only coinage executed at the Ottoman mint during the year consisted of a recoinage of subsidiary silver coins.

EGYPT.

Mr. John Cardwell, United States agent and consul-general at Cairo, transmits, under date of April 22, 1888, replies to the interrogatories of the Bureau of the Mint, covering the year 1887:

Items reported for 1887	Egyptian pounds.	Value in United States money.
Coinage:		
Gold.....	49,839	\$246,354
Silver*.....	436,919	2,159,690
Gold:		
Imports.....	2,458,469	12,152,212
Exports.....	1,416,069	6,999,629
Silver:		
Imports.....	608,271	3,006,683
Exports.....	481,996	2,382,506

* Includes recoinage 373,602 Egyptian pounds of Egyptian silver coins.

The values at which the government received foreign silver coins during the years 1886 and 1887 are also transmitted, and will be found in the Appendix.

SIAM.

Items reported for 1887.	Ticals.	Value in United States money.
Coinage:		
Silver*	3, 922, 240	\$2, 216, 065

* The tical is a silver piece weighing 233.55 grains, and of a fineness averaging about .902.

TRIPOLI.

A special inquiry was addressed, at the instance of this Bureau, by the Secretary of the Treasury to the Department of State relative to the unit of value of Tripoli. This was intended to apply to Tripoli, one of the Barbary States of Africa, but was sent to the United States consul at Beirut in Syria, who endeavored to obtain the information in regard to Tripoli, Barbary.

According to the statement of this consul, forwarded under date of April 12, 1888, the money of account of Tripoli, Barbary, is the Turkish piaster. He states that this piaster does not exist as a coin, the nearest approach to it being the Turkish silver piece of 40 paras, which the government receives at 38 paras, the present market value being 45 paras.

He states that both silver and gold are legal tender in Tripoli.

This information fails to cover the inquiries of this Bureau.

In invoices from Tripoli, Barbary, and in accounts kept by merchants there, the mahbub of 20 piasters is the money of account, the Turkish piaster and other foreign coins constituting the circulating media.

Until further information be received the value of the mahbub of 20 piasters will continue to be estimated as the money of account of Tripoli, Barbary.

TUNIS.

A decree has been issued by the Bey assimilating the coinage system of Tunis to that of the States of the Latin Union. It ordains that the full legal-tender coins of the Latin Union shall be received at all the public treasuries of the Regency, at a proportion of six-tenths of a franc for a Turkish piaster, and that they shall be re-issued by the public treasuries in the same proportion.

JAPAN.

Mr. Richard B. Hubbard, United States minister to Japan, transmits answers to the interrogatories of the Bureau of the Mint so far as they relate to the Japanese Empire, covering the calendar year 1887.

Items reported for 1887.	Ounces.	Yens.
Coinage:		
Gold		*897,420
Silver		†10,279,555
Imports of gold bullion		62,717
Exports of gold coin		86,236
Imports:		
Silver coin		435,277
Silver bullion	7,176,399	
Exports:		
Silver coin		10,946,411
Silver bullion		2,484
Product of mines:		
Government mines, 1887 (gold)	6,491	166,893
Private mines, 1886 (gold)	9,292	208,173
Government mines, 1887 (silver)	193,538	248,128
Private mines, 1886 (silver)	886,639	1,084,511

* Includes recoinage of 220 yens.

† Includes recoinage of 109 yens.

CHINA.

Mr. Charles Denby, United States minister to China, transmits, under date of March 28, 1888, replies to the questions propounded by the Bureau of the Mint, but communicates no information of value.

He also transmits an article in regard to circulation of standard cash in Peking, and a decree that the Peking cash will not be withdrawn, but be supplemental to the standard cash.

The papers will be found in the Appendix* to this report.

PERU.

Mr. Charles W. Buck, United States minister plenipotentiary at Lima, transmits, under date of July 17 and July 20, 1888, replies to the interrogatories of the Bureau of the Mint, and communicates other information relation to monetary affairs in Peru.

Items reported for 1887.	Kilograms.	Sols.	Value in United States money.
Coinage:			
Silver		1,685,000	\$1,685,000
Exports:			
Gold	120		79,752
Silver	10,827		449,970
Product of mines:			
Silver	49,750		2,087,651

* See foot-note, page 285.

CHILI.

Items reported.	Kilograms.	Value.
Coinage, 1887:		
Gold		\$25,360
Silver		332,990
Imports, 1886:		
Gold coin		19,039
Exports, 1886:		
Gold coin		83,983
Gold bullion		193,498
Total		277,481
Imports, 1886:		
Silver coin		178,253
Silver bullion		106,717
Total		284,970
Exports, 1886:		
Silver coin		560,433
Silver bullion		6,566,715
Total		7,127,148
Product of mines, 1886:		
Gold (estimated)	500	332,300
Silver	210,000	8,727,600

ARGENTINE REPUBLIC.

Items reported.	Value.
Coinage: 1886.	
Gold	\$1,988,670
Imports of gold	19,488,809
Exports of gold	7,832,816
Imports of silver	1,226,853
Exports of silver	525,202
Product of mines (estimated):	
Gold	20,000
Silver	60,000
1887.	
Coinage, gold	9,173,370
Product of mines (estimated):	
Gold	30,000
Silver	30,000

PARAGUAY AND URUGUAY.

Mr. John E. Bacon, chargé d'affaires of the United States, transmits, under date of March 21, 1888, the information desired for the calendar year 1887 in regard to the republics of Paraguay and Uruguay.

Uruguay.

Items reported for 1887.	Value.
Imports of gold and silver.....	\$3,560,450
Exports of gold and silver.....	7,127,137

CENTRAL AMERICA.

Mr. Henry C. Hall, envoy extraordinary and minister plenipotentiary to the Central American States, transmits, under date of October 2, 1887, November 7 and November 15, 1887; and Mr. James R. Hosmer, chargé d'affaires *ad interim*, under date of May 15 and June 20, 1888; and Mr. Charles H. Wills, United States consul at Managua, Nicaragua, under date of August 13, 1887, information in response to the interrogatories of the Bureau of the Mint covering the calendar years 1885, 1886, and 1887, relative to coinage, production, and movement of the precious metals in the republics of Costa Rica, Honduras, Guatemala, Nicaragua, and Salvador, all of which is voluminous, and will be found in the Appendix.

Items reported.	Value.
<i>Costa Rica.</i>	
Coinage (silver):	
1885.....	\$112,936
1886.....	148,036
Exports, 1887, gold bars.....	87,000
Imports, silver coin.....	817,271
Exports, silver coin.....	86,703
Product of mines, 1885:	
Gold.....	6,119
Exports of gold and silver, 1885.....	229,351
Product of mines, 1887:	
Gold.....	87,000

Items reported.	Kilograms.	Value.
<i>Guatemala.</i>		
Coinage:		
Silver, 1886.....		\$27,387
Imports, 1885, silver coin.....		604,583
Exports, 1885, silver coin.....		37,672
Imports, 1886:		
Gold.....		22,000
Silver.....		1,103,928
Exports, 1886:		
Gold.....		11,670
Silver.....		176,048
<i>Honduras.</i>		
Coinage (silver):		
1885.....		106,510
1887.....		71,978
Product of mines:		
1887, silver.....	1,709	

CENTRAL AMERICA—continued.

Items reported.	Kilograms.	Value.
<i>Nicaragua.</i>		
Coinage, 1887:		
Silver.....		\$400,000
Exports, 1885:		
Gold.....	152	
Silver.....	80	
<i>Salvador.</i>		
Imports of silver coins, 1887.....		862,240
Exports of silver coins, 1887.....		104,919
Product of mines, 1887:		
Gold.....		66,439
Silver.....		240,197

HAWAIIAN ISLANDS.

Imports, 1887:		
Gold coin.....		899,282
Silver coin.....		1,071
Exports, 1887:		
Gold coin.....		17,090
Silver coin.....		4,186

CONCLUSION.

In closing my fourth annual report it is my privilege to remark that no shortage has been incurred in the mint service of the United States since my entry upon the duties of this office.

It may be proper also to state that there have been no disallowances of any moment in the settlement by the accounting officers of the Department of the accounts of expenditures in the mint service which have received my approval, or in the technical accounts of operations on bullion and coin.

It is a pleasure to be able to bear testimony to the ability and cheerful zeal with which not only the regular work of the service has been performed, but also much extra work by way of meeting the requirements of the Bureau in the annual collection of statistics of the precious metals, and enabling me to present in the annual report of those statistics numerous exhibits for the calendar year uniform with, and supplementary to, those for the fiscal year contained in the several reports of the present series.

Acknowledgments are due to the clerical staff, and especially to Messrs. R. E. Preston, F. P. Gross, and H. E. Spackman, whose intelligent services in the regular work of the Bureau and in the preparation of both series of annual reports have been unremitting. Mr. E. O. Leech, computer of bullion, has rendered, as usual, invaluable statistical and editorial assistance.

I am, very respectfully, yours,

JAMES P. KIMBALL,
Director of the Mint.

HON. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

APPENDIX.

I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
United States bullion (domestic production)	7,073.431	1,010,756.454	48,102.020	.....
United States coin.....	4,556.612	68.433	.....	3,176.294
Foreign bullion.....	2,722.019	38,936.516	.....	1,041.282
Foreign coin.....	346.545	215,549.024	.....	607.469
Jewelers' bars, old plate, etc.....	42,862.811	1,450.052	.....	2,193.553
Total	57,561.418	1,266,760.479	48,102.020	7,018.598
Re-deposits:				
Fine bars	218.082	.....	.....	.....
Unparted bars.....	219,315.398	.....	.....	.....
Total gold received.....	277,094.898	1,266,760.479	48,102.020	7,018.598
SILVER.				
United States bullion (domestic production)	16,116,174.36	1,428,860.44	780,941.35	9,716,402.68
United States coin.....	358,090.84	62,537.50	.....	1,443.70
United States coin, trade dollars.....	511,608.17	140,408.73	.....	23.31
Foreign bullion.....	22,174.66	717,830.37	.....	9,462.00
Foreign coin.....	2,321.92	1.98	.....	36,115.36
Jewelers' bars, old plate, etc.....	174,919.12	453.56	.....	20,591.55
Total	17,185,289.07	2,350,092.58	780,941.35	9,784,038.60
Re-deposits:				
Fine bars.....	106,362.99	58,185.94	995.55	.....
Unparted bars.....	221,714.29	.....	.....	.....
Total silver received.....	17,513,366.35	2,408,278.52	781,936.90	9,784,038.60
Gold and silver deposits and purchases.....	17,242,850.488	3,616,853.059	829,043.370	9,791,057.198
Re-deposits:				
Gold.....	219,533.480	.....	.....	.....
Silver.....	328,077.28	58,185.94	995.55	.....
Total gold and silver received.....	17,790,461.248	3,675,038.999	830,038.920	9,791,057.198

APPENDIX.

WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
457, 291. 714	94, 293. 433	39, 725. 711	64, 455. 991	14, 992. 827	5, 147. 401	1, 741, 838. 982
18, 432. 281	49. 986	.....	11. 029	.....	177. 918	26, 472. 553
1, 125, 873. 964	.....	.....	.....	.....	7, 250	1, 168, 581. 031
567, 990. 832	.....	.....	.....	.....	98. 700	784, 582. 570
111, 751. 984	259. 249	.....	77. 847	76. 229	1, 973. 636	100, 645. 361
2, 281, 330. 775	94, 602. 688	39, 725. 711	64, 544. 867	15, 069. 056	7, 404. 905	3, 882, 120. 497
229, 490. 243	.....	.....	.....	.....	.....	229, 708. 325
454. 260	777. 996	8, 934. 784	6, 222. 995	.....	542. 794	236, 248. 227
2, 511, 275. 278	95, 380. 664	48, 680. 495	70, 767. 862	15, 069. 056	7, 947. 699	4, 348, 077. 049
4, 019, 556. 41	21, 962. 64	16, 599. 99	30, 333. 51	2, 760. 02	1, 574. 39	32, 135, 165. 79
2, 590. 05	.....	.....	2. 92	.....	.....	424, 685. 01
259, 046. 92	.....	.....	.....	.....	.....	911, 087. 13
683, 642. 16	.....	.....	.....	.....	658. 52	1, 433, 767. 71
36, 615. 11	.....	.....	.....	.....	.....	75, 054. 37
340, 113. 55	202. 33	.....	68. 81	46. 10	2, 704. 94	539, 099. 96
5, 341, 564. 20	22, 164. 97	16, 599. 99	30, 405. 24	2, 806. 12	4, 937. 85	35, 518, 839. 97
20, 632. 28	.....	.....	.....	.....	.....	186, 176. 76
8, 124. 91	278. 64	4, 268. 76	1, 335. 81	.....	768. 78	236, 491. 19
5, 370, 321. 39	22, 443. 61	20, 868. 75	31, 741. 05	2, 806. 12	5, 706. 63	35, 941, 507. 92
7, 622, 894. 975	116, 767. 638	56, 325. 701	94, 950. 107	17, 875. 176	12, 342. 755	39, 400, 980. 467
229, 944. 503	777. 996	8, 934. 784	6, 222. 995	.....	542. 794	465, 956. 552
28, 757. 19	278. 64	4, 268. 76	1, 335. 81	.....	768. 78	422, 667. 95
7, 881, 596. 668	117, 824. 274	69, 529. 245	102, 508. 912	17, 875. 176	13, 654. 329	40, 289, 584. 969

II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production)	\$131,598.70	\$18,804,771.23	\$894,921.30	.....
United States coin.....	84,774.18	1,273.17	.....	\$59,093.84
Foreign bullion	50,642.21	724,400.30	.....	19,372.60
Foreign coin.....	6,447.35	4,010,214.40	.....	11,301.75
Jewelers' bars, old plate, etc	797,447.65	26,977.71	.....	40,810.28
Total	1,070,910.09	23,567,636.81	894,921.30	130,578.56
Re-deposits:				
Fine bars.....	4,057.35	.....	.....	.....
Unparted bars.....	4,080,286.47	.....	.....	.....
Total gold received	5,155,253.91	23,567,636.81	894,921.30	130,578.56
SILVER.				
United States bullion (domestic production)	18,753,366.49	1,662,673.94	908,731.75	11,306,360.47
United States coin.....	416,687.52	72,770.91	.....	1,679.94
United States coin (trade dollars).....	595,325.87	163,384.70	.....	27.12
Foreign bullion.....	25,803.24	835,293.52	.....	11,010.33
Foreign coin.....	2,701.87	2.31	.....	42,025.15
Jewelers' bars, old plate, etc	203,542.25	527.78	.....	23,961.08
Total	19,997,427.24	2,734,653.16	908,731.75	11,385,064.09
Re-deposits:				
Fine bars	123,767.84	67,707.27	1,158.46	.....
Unparted bars.....	257,994.81	.....	.....	.....
Total silver received	20,379,189.89	2,802,360.43	909,890.21	11,385,064.09
Gold and silver deposits and purchases.	21,068,337.33	26,369,997.24	1,803,653.05	11,515,642.65
Re-deposits:				
Gold	4,084,343.82	.....	.....	.....
Silver.....	381,762.65	.....	1,158.46	.....
Total gold and silver received ...	25,534,443.80	26,369,997.24	1,804,811.51	11,515,642.65

VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$3,507,752.81	\$1,754,206.42	\$739,082.99	\$1,199,181.23	\$278,936.31	\$95,765.60	\$32,406,306.59
342,926.15	929.97	.....	205.19	.....	3,310.10	492,512.60
20,946,492.36	.....	.....	.....	.....	184.88	21,741,042.44
10,567,085.25	.....	.....	.....	.....	1,836.28	14,596,885.03
2,079,100.68	4,823.24	.....	1,448.32	1,418.21	36,718.81	2,988,750.90
42,443,363.25	1,780,049.63	739,082.99	1,200,834.74	280,354.52	137,765.67	72,225,497.56
4,269,585.92	.....	.....	.....	.....	.....	4,273,643.27
8,451.35	14,474.34	166,228.54	115,776.65	.....	10,098.49	4,395,315.84
46,721,400.52	1,774,523.97	905,311.53	1,316,611.39	280,354.52	147,864.16	80,894,456.67
4,677,301.98	25,556.52	19,316.35	35,297.17	3,211.65	1,832.02	37,393,648.34
3,013.88	.....	.....	3.39	.....	.....	494,155.64
301,436.42	.....	.....	.....	.....	.....	1,060,174.11
795,510.88	.....	.....	.....	.....	766.28	1,668,384.25
42,606.67	.....	.....	.....	.....	.....	87,336.00
395,788.50	235.44	.....	80.07	53.64	3,147.56	627,316.32
6,215,638.33	25,791.96	19,316.35	35,380.63	3,265.29	5,745.86	41,331,014.66
24,008.47	.....	.....	.....	.....	.....	216,642.04
9,454.44	324.23	4,967.29	1,554.40	.....	894.58	275,189.75
6,249,101.24	26,116.19	24,283.64	36,935.03	3,265.29	6,640.44	41,822,846.45
48,659,001.58	1,785,841.59	758,399.34	1,236,215.37	283,619.81	143,511.53	113,556,512.22
4,278,037.27	14,474.34	166,228.54	115,776.65	.....	10,098.49	8,668,959.11
33,462.91	324.23	4,967.29	1,554.40	.....	894.58	491,831.79
52,970,501.76	1,890,640.16	928,595.17	1,353,546.42	283,619.81	154,504.60	122,717,303.12

III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, DURING THE FISCAL

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama.....	4,988			
Alaska.....		9,921.242		
Arizona.....	124,077	6,355,061		
California.....	382,295	187,272,594	108,138	
Colorado.....	384,802	158,570		
Dakota.....	37,970			
Georgia.....	732,848			
Idaho.....	4,882	12,035,962	49,220	
Michigan.....	784,300			
Montana.....	497,989	1,778,702		
Nebraska.....				
Nevada.....	142,387	20,429,594	47,944,662	
New Mexico.....	168,595	83,218		
North Carolina.....	2,267,523			
Oregon.....	469,220	19,312,619		
South Carolina.....	55,202			
Tennessee.....	22,785			
Utah.....		3,125,040		
Virginia.....	325,733			
Washington.....		1,790,364		
Wyoming.....	153,739			
Other sources.....	605,347	80,813		
Total unrefined.....	7,064,692	262,343,719	48,102,020	
Refined.....	8,739	748,412,735		
Grand total.....	7,073,431	1,010,756,454	48,102,020	

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
					44.154	49.152
						9,921.242
1,759.385	5,551.943				89.100	13,879.566
229.433					108.439	188,100.899
30,631.998	84,218.052				1,058.648	116,402.070
130,491.870						130,529.840
42.664				4,261.217		5,036.729
470.672	425.665	36,158.750	6,622.575		247.781	56,015.507
689.923						1,424.223
60,824.490			57,140.778			129,241.959
76.708						76.708
69.135						68,585.778
18,005.802	3,554.991				3,574.169	25,386.775
140.334				3,865.396		11,273.253
	178.865	3,566.961				23,527.665
18.200				1,866.214		1,939.616
29.805						52.590
59.977						3,185.017
142.965						468.688
			676.598			2,466.902
52.200	363.917					569.856
28,823.801			16.040		25.110	29,551.111
281,559.352	94,293.433	39,725.711	64,455.991	14,992.827	5,147.401	817,685.146
175,732.362						924,153.836
457,291.714	94,293.433	39,725.711	64,455.991	14,992.827	5,147.401	1,741,838.982

IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	\$92.99			
Alaska		\$184,581.25		
Arizona	2,308.41	118,233.69		
California.....	7,112.46	3,484,141.29	\$2,011.87	
Colorado.....	6,228.87	2,950.14		
Dakota	706.42			
Georgia.....	13,684.38			
Idaho.....	90.83	223,924.87	915.72	
Michigan	13,661.39			
Montana.....	9,264.91	33,092.13		
Nebraska				
Nevada	2,649.06	380,085.47	891,993.71	
New Mexico.....	3,136.65	1,548.24		
North Carolina	42,186.47			
Oregon	8,729.67	359,304.54		
South Carolina.....	1,027.01			
Tennessee	423.91			
Utah.....		58,140.27		
Virginia	6,060.15			
Washington		33,307.98		
Wyoming.....	2,860.26			
Other sources.....	11,262.27	1,503.50		
Total unrefined	131,436.11	4,880,813.37	894,921.30	
Refined	162.59	13,923,957.86		
Grand total.....	131,598.70	18,804,771.23	894,921.30	

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					\$821.47	\$914.46
						184,581.25
\$32,732.75	\$103,291.96				1,657.67	258,224.48
4,268.52					2,017.47	3,499,551.61
569,897.64	1,566,847.48				19,695.78	2,165,619.91
2,427,755.72						2,428,462.14
793.75				\$79,278.45		93,706.58
8,756.60	7,919.35	\$672,720.92	\$123,210.70		4,609.88	1,042,148.97
12,835.78						26,497.17
1,299,060.28			1,063,084.24			2,404,501.56
1,427.13						1,427.13
1,286.23						1,276,014.47
334,991.66	66,139.36				66,496.16	472,312.07
2,610.86				164,937.60		209,734.93
	3,327.72	66,362.06				437,723.99
338.60				34,720.26		36,085.87
554.51						978.42
1,115.85						50,256.12
2,659.63						8,719.78
			12,587.87			45,895.85
971.16	6,770.55					10,601.97
536,256.76			298.42		467.17	549,788.12
5,238,313.52	1,754,296.42	739,082.99	1,199,181.23	278,936.31	95,765.60	15,212,746.85
3,269,439.29						17,193,559.74
8,507,752.81	1,754,296.42	739,082.99	1,199,181.23	278,936.31	95,765.60	32,406,306.59

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, DURING THE FISCAL

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama .....	.23			
Alaska		1,064.05		
Arizona	40.91	2,874.13		
California	46.47	27,304.39	92.87	
Colorado	5,560.48	23.78		442.48
Dakota	1.55			
Georgia	63.68			
Idaho	139.52	3,547.18	3.62	
Michigan	3,630.43			
Montana	118.61	158.37		
Nebraska				
Nevada	62.27	279,763.80	780,844.86	
New Mexico	46.71	31.51		
North Carolina	255.54			
Oregon	72.71	3,176.91		
South Carolina	7.55			
Tennessee .....	.28			
Utah		60,025.23		
Virginia	45.69			
Washington		286.32		
Wyoming	28.87			
Other sources	442.96	49.17		
Total unrefined	10,564.46	378,304.84	780,941.35	442.48
Refined	16,105,609.90	1,050,555.60		9,715,960.20
Grand total	16,116,174.36	1,428,860.44	780,941.35	9,716,402.68

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Stand. ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
					14.68	14.91
						1,064.05
135,687.43	1,367.12				29.07	139,998.67
34.96					30.97	27,509.66
16,522.70	19,673.84				352.66	42,575.94
25,084.52						25,086.07
				293.43		357.11
51,076.09	89.49	15,841.95	1,165.48		45.29	71,008.62
33,917.93						37,548.36
425,789.87			29,070.31			455,137.16
14.32						14.32
1,690.58						1,062,370.51
248,337.72	675.78				943.05	250,034.77
36.54				2,200.16		2,492.24
	31.39	758.04				4,039.05
				266.43		273.98
						.28
7,933.64						67,958.87
23.30						68.99
			95.60			381.92
7.94	125.01					161.82
274,045.63			2.12		158.67	274,697.95
1,220,211.57	21,962.64	16,599.99	30,333.51	2,760.02	1,574.39	2,463,695.25
2,799,344.84						29,671,470.54
4,019,556.41	21,962.64	16,599.99	30,333.51	2,760.02	1,574.39	32,135,165.79

VI.--DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, DURING THE FISCAL

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama.....	\$0.28			
Alaska.....		\$1,238.16		
Arizona.....	47.60	3,344.44		
California.....	54.07	31,772.38	\$108.07	
Colorado.....	6,470.37	27.67		\$514.88
Dakota.....	1.80			
Georgia.....	74.10			
Idaho.....	162.35	4,127.63	-4.21	
Michigan.....	4,224.49			
Montana.....	138.02	184.28		
Nebraska.....				
Nevada.....	72.46	325,543.33	908,619.47	
New Mexico.....	54.35	36.67		
North Carolina.....	297.36			
Oregon.....	84.61	3,696.77		
South Carolina.....	8.79			
Tennessee.....	.33			
Utah.....		69,847.54		
Virginia.....	53.17			
Washington.....		333.17		
Wyoming.....	33.59			
Other sources.....	515.44	57.22		
Total unrefined.....	12,293.18	440,209.26	908,731.75	514.88
Refined.....	18,741,073.31	1,222,464.68		11,305,845.59
Grand total.....	18,753,366.49	1,662,673.94	908,731.75	11,306,360.47

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					\$17.08	\$17.36
						1,238.16
\$157,890.83	\$1,590.84				33.85	162,907.56
40.68					36.02	32,011.22
19,226.41	22,893.20				410.37	49,542.90
29,189.26						29,191.06
				\$341.44		415.54
59,433.99	104.13	\$18,434.27	\$1,356.19		52.70	63,675.47
39,468.14						43,692.63
495,464.58			33,827.27			529,614.15
16.66						16.66
1,977.69						1,236,212.95
288,974.80	786.36				1,097.37	290,949.55
42.52				2,500.18		2,900.06
	36.53	882.08				4,699.99
				310.03		318.82
						.33
9,231.87						79,079.41
27.11						80.28
			111.24			444.41
9.24	145.46					188.29
318,888.76			2.47		184.63	319,648.52
1,419,882.54	25,556.52	19,316.35	35,297.17	3,211.65	1,832.02	2,866,845.32
3,257,419.44						34,526,803.02
4,677,301.98	25,556.52	19,316.35	35,297.17	3,211.65	1,832.02	37,393,648.34

VII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Fine bars	31, 004. 753			12. 695
Mint bars				
Standard bars				
Sterling bars				
Unparted bars	26. 169		4. 816	
Total gold	31, 030. 922		4. 816	12. 695
SILVER.				
Fine bars	17, 992. 08	452, 610. 49	725, 929. 73	
Mint bars				
Standard bars				
Sterling bars				
Unparted bars	4. 05		549. 67	
Total silver	17, 996. 13	452, 610. 49	726, 479. 40	

VIII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Fine bars	\$576, 832. 62			\$236. 19
Mint bars				
Standard bars				
Sterling bars				
Unparted bars	486. 86		\$89. 60	
Total gold	577, 319. 48		89. 60	236. 19
SILVER.				
Fine bars	20, 936. 23	\$526, 674. 02	844, 718. 23	
Mint bars				
Standard bars				
Sterling bars				
Unparted bars	4. 71		639. 62	
Total silver	20, 940. 94	526, 674. 02	845, 357. 85	
Total gold and silver	598, 260. 42	526, 674. 02	845, 447. 45	236. 19

WEIGHT, DURING FISCAL YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
1,394,912.229						1,425,929.677
636,298.646						636,298.646
368,866.700						368,866.700
112,942.140						112,942.140
498.292	95,380.664	48,660.495	70,767.862	15,069.056	7,947.699	238,355.053
2,513,518.007	95,380.664	48,660.495	70,767.862	15,069.056	7,947.699	2,782,392.216
5,087,402.75						6,283,935.05
82,267.40						82,267.40
35,050.96						35,050.96
826.83	22,443.61	20,868.75	31,741.05	2,806.12	5,706.63	84,946.71
5,205,547.94	22,443.61	20,868.75	31,741.05	2,806.12	5,706.63	6,486,200.12

VALUE, DURING FISCAL YEAR ENDED JUNE 30, 1888.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$25,951,855.42						\$26,528,924.23
11,838,114.35						11,838,114.35
6,862,636.28						6,862,636.28
2,101,249.11						2,101,249.11
9,276.55	\$1,774,523.97	\$905,311.53	\$1,316,611.39	\$280,354.52	\$147,864.16	4,434,512.58
46,763,125.71	1,774,523.97	905,311.53	1,316,611.39	280,354.52	147,864.16	51,765,436.55
5,919,886.83						7,312,215.31
95,729.34						95,729.34
40,786.57						40,786.57
962.13	26,116.19	24,283.64	36,935.03	3,265.29	6,640.44	98,847.05
6,057,364.87	26,116.19	24,283.64	36,935.03	3,265.29	6,640.44	7,547,578.27
52,820,490.58	1,800,640.16	929,595.17	1,353,546.42	283,619.81	154,504.60	59,313,014.82

IX.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles.....	187,337	\$3,746,740.00	627,750	\$12,555,000.00
Eagles.....	160,326	1,603,260.00	726,000	7,260,000.00
Half eagles.....	102	510.00	599,000	2,995,000.00
Three dollars.....	11,366	34,098.00		
Quarter eagles.....	6,273	15,682.50		
Dollars.....	18,880	18,880.00		
Total gold.....	384,284	5,419,170.50	1,952,750	22,810,000.00
SILVER.				
Dollars.....	18,514,673	18,514,673.00	2,304,000	2,304,000.00
Subsidiary—				
Half dollars.....	5,673	2,836.50		
Quarter dollars.....	10,673	2,668.25	768,000	192,000.00
Dimes.....	8,246,327	824,632.70	3,952,848	395,284.80
Total subsidiary.....	8,262,673	830,137.45	4,720,848	587,284.80
Total silver.....	26,777,346	19,344,810.45	7,024,848	2,891,284.80
MINOR.				
Five cents.....	15,207,173	760,358.65		
Three cents.....	45,573	1,367.19		
One cent.....	45,725,073	457,250.73		
Total minor.....	60,977,819	1,218,976.57		
Total coinage.....	88,139,449	25,982,957.52	8,977,598	25,701,284.80

X.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles.....	121	\$2,420.00	283,000	\$5,660,000.00
Eagles.....	53,680	536,800.00	817,000	8,170,000.00
Half eagles.....	87	435.00	1,912,000	9,560,000.00
Three dollars.....	6,160	18,480.00		
Quarter eagles.....	6,282	15,705.00		
Dollars.....	8,543	8,543.00		
Total gold.....	74,873	582,383.00	3,012,000	23,390,000.00
SILVER.				
Dollars.....	20,290,710	20,290,710.00	1,771,000	1,771,000.00
Subsidiary—				
Half dollars.....	5,710	2,855.00		
Quarter dollars.....	10,710	2,677.50		
Dimes.....	11,283,939	1,128,393.90	4,454,450	445,445.00
Total subsidiary.....	11,300,359	1,133,926.40	4,454,450	445,445.00
Total silver.....	31,591,069	21,424,636.40	6,225,450	2,216,445.00
MINOR.				
Five cents.....	15,263,652	763,182.60		
Three cents.....	7,961	238.83		
One cent.....	45,226,483	452,264.83		
Total minor.....	60,498,096	1,215,686.26		
Total coinage.....	92,164,038	23,222,705.66	9,237,450	25,606,445.00

No coinage executed at Philadelphia during July, 1887.

STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

CARSON.*		NEW ORLEANS.		Total	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
				815,087	\$16,301,740.00
		13,500	\$135,000.00	899,826	8,998,260.00
				599,102	2,995,510.00
				11,366	34,098.00
				6,273	15,682.50
				18,880	18,880.00
		13,500	135,000.00	2,350,534	28,364,170.50
		11,900,000	11,900,000.00	32,718,673	32,718,673.00
				5,673	2,836.50
				778,673	194,668.25
				12,190,175	1,219,917.50
				12,983,521	1,417,422.25
		11,900,000	11,900,000.00	45,702,194	34,136,095.25
				15,207,173	760,358.65
				45,573	1,367.19
				45,725,073	457,250.73
				60,977,819	1,218,978.57
		11,913,500	12,035,000.00	109,030,547	63,719,242.32

STATES DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1887.

CARSON.*		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
				283,121	\$5,662,420.00
				870,680	8,706,800.00
				1,912,087	9,560,435.00
				6,160	18,480.00
				6,282	15,705.00
				8,543	8,543.00
				3,086,873	23,972,383.00
		11,550,000	\$11,550,000.00	33,611,710	33,611,710.00
				5,710	2,855.00
				10,710	2,677.50
				15,738,389	1,573,838.90
				15,754,809	1,579,371.40
		11,550,000	11,550,000.00	49,366,519	35,191,081.40
				15,263,652	763,182.60
				7,961	238.83
				45,226,483	452,264.83
				60,498,096	1,215,686.26
		11,550,000	11,550,000.00	112,951,488	60,379,150.66

Total gold coinage at New Orleans executed during June, 1888.
 * Coinage suspended March 8, 1885.

XI.—EARNINGS AND EXPENDITURES OF THE UNITED STATES MINTS

EARNINGS

Items.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Parting and refining charges'.....	\$19,600.23	\$43,625.57	\$561.13	\$19,643.24
Alloy charge.....	479.95	2,056.63	6.87	87.37
Charges for assaying, melting, and stamping.....				
Seignorage on standard silver dollars.....	4,778,172.34	569,024.91	3,080,725.07	
Seignorage on subsidiary silver.....	32,278.75	38,913.05		
Seignorage on minor coins.....	1,058,791.78			
Profits on sale of medals and proof coins.....	3,253.64			
Receipts from assays of bullion.....	144.00		259.80	
Deposit melting-room gains, and sweepings.....	1,010.28	1,092.00	340.01	216.31
Surplus bullion returned by operative officers...	315.08	21,586.91		2,027.03
Gain on bullion shipped mint for coinage.....				
Proceeds of sale of old material.....	929.34	2,135.40		
Gain on sale of plumbic melts.....				
Receipts from sale of by-products.....		1,873.17		
Total.....	5,894,975.39	680,307.64	3,061,892.88	21,973.95

EXPENDITURES

Salaries of officers and clerks.....	41,492.31	41,840.24	31,901.65	16,702.88
Wages of workmen and adjusters.....	436,297.59	180,338.93	124,281.24	27,054.00
Contingent expenses, less amount paid for wastage and loss on sweeps sold.....	113,996.76	47,422.69	46,352.17	11,643.29
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold.....	8,856.06	52,135.97	282.70	15,028.65
Wastages of the operative departments.....	14,410.73	1,939.72	10,596.08	
Loss on sweeps of the year.....	5,483.19		4,090.45	
Expense of distributing silver dollars.....	7,954.42	1,785.20	*14,744.28	
Expense of distributing subsidiary silver coins..	2,374.56	2,103.50		
Expense of distributing minor coins.....	24,500.78			
Minor-coinage metal wasted.....	3,216.21			
Total.....	658,582.61	327,566.25	229,248.57	70,428.82

* The expense of distributing silver dollars at New Orleans was \$26.27 more, but there were repayments during the year of that amount on account of overpayments in the expense of distribution of \$24.80 in the fiscal year 1887, and \$1.47 in the fiscal year 1888, disallowed.

AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	Saint Louis.	
\$74,297.28						\$157,727.45
2,255.99						4,886.81
	\$2,286.76	\$1,156.60	\$392.72	\$1,703.29	\$199.26	5,738.63
						8,407,922.32
						71,191.80
						1,058,791.78
						3,253.64
808.00	36.00	353.00	317.00	26.00	24.00	1,967.80
5,463.58	682.05	158.46	67.09	1,680.90	282.87	10,993.55
16,069.94						39,998.96
	2,063.90	810.00	592.84	1,583.43	268.28	5,318.45
1,640.88	334.49			1.00		5,041.11
18.27						18.27
13,869.06						15,742.23
114,423.00	5,403.20	2,478.06	1,369.65	4,994.62	774.41	9,788,592.80

AND LOSSES.

39,250.00	10,950.00	3,000.00	2,750.00	7,700.00	3,403.94	198,991.02
23,578.50	14,000.00	4,315.75	825.15	12,000.00	1,385.00	824,076.16
8,793.37	16,142.95	13,297.50	1,037.43	5,471.27	760.25	241,917.68
98,651.78						169,955.16
						26,946.53
6,070.97						15,644.61
						24,483.90
						4,478.06
						24,500.78
						3,216.21
171,344.62	31,092.95	10,613.25	4,612.58	25,171.27	5,549.19	1,534,210.11

† Includes \$1,999.70 expended for repairs of building.
‡ Includes \$1,000 expended for repairs of building.

XII.—SEIGNORAGE ON COINAGE OF SILVER AT THE MINTS OF UNITED

DE.

1887.		
July 1. Balance on hand:		
Philadelphia.....	\$95,286.27	
San Francisco.....	41,831.99	
New Orleans.....	13,527.69	
		\$150,645.95
Seignorage on silver dollars:		
Philadelphia.....	4,778,172.34	
San Francisco.....	569,024.91	
New Orleans.....	3,060,725.07	
		8,407,922.32
Seignorage on subsidiary silver:		
Philadelphia.....	32,278.75	
San Francisco.....	38,913.05	
		71,191.80
<hr/>		
Total		\$2,629,760.07

STATES FROM JULY 1, 1887, TO JUNE 30, 1888, AND DISPOSITION OF SAME.

CR.

Paid expenses of distribution :		
Philadelphia.....	\$10,328.98	
San Francisco.....	8,888.70	
New Orleans.....	14,744.28	
		\$28,961.96
Paid on account of wastage and loss on sale of sweeps :		
Philadelphia.....	8,851.44	
New Orleans.....	14,306.08	
		23,157.52

Deposited in U. S. Treasury as follows:

PHILADELPHIA.		
Warrant No. 1109	75,304.09	
No. 1108	19,268.19	
No. 1884	375,000.00	
No. 1919	360.50	
No. 1928	425,000.00	
No. 1929	500,000.00	
No. 1930	515,000.00	
No. 1931	353.49	
No. 2168	430,000.00	
No. 2169	430,000.00	
No. 2170	425,000.00	
No. 2162	25,000.00	
No. 2642	400,000.00	
No. 2042	380,000.00	
No. 2042	435,000.00	
No. 2042	400,000.00	
No. 2042	4,904.19	
		4,840,190.46

NEW ORLEANS.		
Warrant No. 1110	13,527.69	
No. 1111	145,000.00	
No. 1885	265,000.00	
No. 1925	250,000.00	
No. 1926	250,000.00	
No. 1927	250,000.00	
No. 2167	250,000.00	
No. 2166	250,000.00	
No. 2165	250,000.00	
No. 2042	300,000.00	
No. 2042	325,000.00	
No. 2042	300,000.00	
No. 2042	175,000.00	
		3,023,527.69

SAN FRANCISCO.		
Warrant No. 1886	100,000.00	
No. 1923	100,000.00	
No. 1922	38,022.17	
No. 1920	3,809.82	
No. 1921	100,000.00	
No. 1924	75,000.00	
No. 2164	25,000.00	
No. 2163	20,000.00	
No. 2042	100,000.00	
No. 2042	10,000.00	
		571,831.99

1888.		
June 30. Balance on hand:		
Philadelphia.....	46,366.48	
San Francisco.....	74,049.26	
New Orleans.....	21,674.71	
		142,090.45
Total.....		8,629,760.07

These balances have been covered into the Treasury :		
Philadelphia, C. D. No. 7117	\$46,366.48	\$46,366.48
San Francisco, C. D. No. 43192	67,239.71	
C. D. No. 43193	6,809.55	
		74,049.26
New Orleans, C. D. No. 43191.....		21,674.71
Total.....		142,090.45

XIII.—ASSETS AND LIABILITIES OF UNITED STATES

ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard ounces.	Value.	Standard ounces.	Value (cost).
COINAGE MINTS.				
Philadelphia	1,240,577.424	\$23,080,510.07	5,284,728.29	\$5,205,603.62
San Francisco	135,962.822	2,529,540.82	319,468.85	338,366.36
New Orleans	31,176.698	580,031.57	1,081,020.10	906,060.20
Carson	53,842.348	1,001,718.13	100,366.55	91,952.32
ASSAY OFFICES.				
New York	4,471,878.351	83,197,736.50	3,500,567.55	3,952,913.57
Denver				
Helena	2,886.476	53,701.87	693.60	607.56
Boisé	1,385.651	25,779.56	635.13	438.81
Charlotte				
Saint Louis				
Total	5,937,709.770	110,469,018.52	10,287,380.07	10,495,942.44

LIABILITIES.

Institutions.	Bullion fund.	Undeposited earnings.
COINAGE MINTS.		
Philadelphia	\$75,650,010.75	
San Francisco	33,243,256.02	\$2,135.76
New Orleans	13,446,082.06	
Carson	1,326,000.00	2,225.38
ASSAY OFFICES.		
New York	102,692,278.30	18,480.82
Denver	73,998.23	
Helena	135,199.77	138.83
Boisé	108,987.52	67.56
Charlotte	20,791.48	
Saint Louis	1,603.95	
Total	226,698,208.08	23,048.35

MINTS AND ASSAY OFFICES JUNE 30, 1888.

ASSETS.

Gold coin.	Silver coin.	Minor coin.	Minor-coin- age metal.	Old deficien- cies.	Total.
\$77,890.50	\$47,334,913.87	\$263,598.70	\$24,634.95		\$75,987,151.71
4,618,295.00	25,440,420.23			\$413,557.96	33,340,180.37
142,460.00	11,931,722.99				13,560,274.76
267,397.04	5,909.43				1,366,976.92
15,535,249.40	54,734.11				102,740,633.58
73,995.00	3.23				73,998.23
81,029.00	.17				135,338.60
82,836.00	.71				109,055.08
20,790.00	1.48				20,791.48
1,600.00	3.95				1,603.95
20,901,541.94	84,767,710.17	263,598.70	24,634.95	413,557.96	227,336,004.68

LIABILITIES.

Seignorage on silver.	Unpaid depositors.	Minor-coin profits.	Minor-coin metal fund.	Unpaid cent depositors.	Total.
\$46,366.48	\$2,540.83	\$221,695.05	*\$66,468.60	\$70.00	\$75,987,151.71
74,049.26	20,739.33				33,340,180.37
21,674.71	92,517.99				13,560,274.76
	38,751.54				1,366,976.92
	29,874.46				102,740,633.58
					73,998.23
					135,338.60
					109,055.08
					20,791.48
					1,603.95
142,090.45	184,424.15	221,695.05	66,468.60	70.00	227,336,004.68

* Includes \$22,468.60 minor coins for re-coinage and re-issue.

XIV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING
THE FISCAL YEAR ENDED JUNE 30, 1888.

Names.	Gold.	Silver.	Bronze.
Army Division Marksmanship, First-class Prize	3		
Army Division Marksmanship, Second-Class Prize	9		
Army Department Marksmanship, Third-Class Prize	8		
Army Division Marksmanship		24	
Adams Academy	1		
Arthur, C. A., President			11
Arthur, Indian Peace			5
Brown Memorial		10	
Bridge		62	
Brown, Major-General			5
Cincinnati, Society of the	1		
Civil Engineers, American Society of	1		3
Cassin, Lieutenant		1	
Cabinet			10
Department of State	20	1	
Department Skirmish Prize		8	
Dodd, H. M.	1		
Division Skirmish Prize		3	
Denman, Grammar School		30	
Elliott, Captain		2	
Electric Exhibition			300
Franklin School		20	
Georgetown College	1		
Garfield, J. A., President			6
Grant, Indian Peace			5
Henley, Captain		1	
Harrison, W. H., President			2
Harrison, Major-General			1
Jones, John Paul		2	
Ketcham, Jesse	6	49	
Lincoln Grammar School		25	
Life-Saving	1	15	
Laurence, Captain		2	
Massachusetts Charitable and Mechanics' Association	51	140	185
Middlesex South Agricultural Society		1	1
McCall, Lieutenant		2	
Monroe, J., President			5
Marksmanship, First-Class Prize, Completion of Distinction	1		
Marksmanship, Second-Class Prize		2	
New England Agricultural Society		12	
Naval Institute	1		
North Cosmopolitan Grammar School		15	
National Academy of Design, New York		24	24
New England Kennel Club		20	100
Pharmacy, College of	3	1	
Pittsburgh Female College	1		
Pieble, Captain		1	
Pierce, F., President			6
Pennsylvania Horticultural Society		3	1
Shakespeare	1		
Saint Louis Agricultural and Mechanical Association		35	4
Taylor, Z., President			6
Time Increases His Fame		5	
Toner, Dr.			4
Truxton, Captain		2	
Vanderbilt University	11		
Vanderbilt, Commodore			35
Vermont State Agricultural Society		12	7
Van Buren, President			7
Washington and Lee University	3		
Washington before Boston			9
Warrington, Captain		1	
Total	124	531	742

XV.—MEDALS AND PROOF COIN SOLD DURING THE FISCAL YEAR 1888.

Description.	Medals.		Proof-sets.		Single proof pieces.	
	Number sold.	Value.	Number sold.	Value.	Number sold.	Value.
Gold.....	128	\$3,863.97	52	\$2,236.00	1,129	\$3,370.75
Silver.....	541	1,576.38	*660	1,980.00		
Bronze medals and minor coins.....	740	647.65	3,289	394.68		
Total.....	1,409	6,088.00	4,001	4,610.68	1,129	3,370.75

* Silver and minor.

XVI.—COINAGE DIES EXECUTED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Denomination.	Philadel- phia.	San Fran- cisco.	New Orleans.	Total.
GOLD COINAGE.				
Double eagle.....	12	20		32
Eagle.....	10	30	8	48
Half-eagle.....		20		20
Three dollar.....	4			4
Quarter-eagle.....	2			2
Dollar.....	5			5
Total.....	33	70	8	111
SILVER COINAGE.				
Standard dollar.....	116	80	136	332
Half-dollar.....	2			2
Quarter-dollar.....	2	32		34
Dime.....	80	60		140
Total.....	200	172	136	508
MINOR COINAGE.				
Five-cent.....	191			191
Three-cent.....	9			9
One-cent.....	321			321
Total.....	521			521

TOTAL NUMBER OF DIES.

Gold coinage.....	111
Silver coinage.....	508
Minor coinage.....	521
Proof coinage.....	26
Distinguished marksmen.....	4
Annual assay.....	1
Life-saving, Department of State.....	1
Life-saving, Department of the Treasury.....	1
Reproduction:	
William Washington.....	2
Total.....	1,175

XVII—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR ENDED JUNE 30, 1888.

Mint and quarter.	TRANSPORTATION OF—		Bags, boxes, labor, and incidentals.	Total.
	Standard silver dollars.	Subsidiary silver.		
Mint at Philadelphia:				
Third quarter, 1887	\$893.78	\$792.20	\$204.72	\$1,890.70
Fourth quarter, 1887.....	723.57	848.18	539.80	2,111.55
First quarter, 1888	2,931.67	326.21	254.16	3,512.04
Second quarter, 1888	2,207.83	326.34	280.52	2,814.69
	6,756.85	2,292.93	1,279.20	10,328.98
Mint at San Francisco:				
Third quarter, 1887	115.35		1,228.10	1,343.45
Fourth quarter, 1887	329.35	1,200.00	279.38	1,808.73
First quarter, 1888		720.00		720.00
Second quarter, 1888.....		6.20	10.32	16.52
	444.70	1,926.20	1,517.80	3,888.70
Mint at New Orleans:				
Third quarter, 1887	955.22		346.35	1,301.57
Fourth quarter, 1887.....	5,389.27		931.71	6,320.98
First quarter, 1888	5,227.52		362.91	5,590.43
Second quarter, 1888.....	1,223.37		334.20	1,557.57
	12,795.38		1,975.17	14,770.55
Less amount overpaid and disallowed at New Orleans.....	26.27			26.27
	12,769.11		1,975.17	14,744.28
Total by items.....	19,970.66	4,219.13	4,772.17	28,961.96

XVIII—EXPENDITURES FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1888.

Fiscal years.	Amount expended.
1879	\$1,299.97
1880	12,592.83
1881	23,763.46
1882	24,565.84
1883	28,512.54
1884	29,152.32
1885	12,251.98
1886	847.17
1887	15,914.55
1888	24,500.78
Total.....	173,401.44

XIX.—WASTAGE AND LOSS ON SALE OF SWEEPS, 1888.

Losses.	Mint at—				Assay office, New York.	Total.
	Phila- delphia.	San Fran- cisco.	Carson.	New Or- leans.		
Melter and refiner's gold wastage	\$8,787.44			\$6.15		\$8,793.59
Coiner's gold wastage	899.70	\$1,195.31		62.55		2,157.56
Melter and refiner's silver wastage	*1,979.13			8,051.54		10,030.67
Coiner's silver wastage	2,744.46	744.41		2,475.84		5,964.71
Loss on sale of sweeps	5,483.19			4,090.45	\$6,070.97	15,644.61
Total	19,893.92	1,939.72		14,686.53	6,070.97	42,591.14
PAID AS FOLLOWS:						
From contingent appropriation	8,067.33					8,067.33
From parting and refining appropriation	1,649.79			40.44		1,690.23
From surplus bullion	1,325.36	1,939.72		340.01	6,070.97	9,876.06
From silver-profit fund	8,851.44			14,306.08		23,157.52
Total	19,893.92	1,939.72		14,686.53	6,070.97	42,591.14

* D. K. Tuttle had a surplus of 356.77 ounces and the superintendent a surplus of 17.99 ounces from mutilated coin deposits, which have not been deducted from above, the wastage of J. C. Booth.

XX.—QUANTITY AND COST OF SILVER BULLION DELIVERED ON PURCHASES AT COINAGE MINTS, AND NUMBER OF SILVER DOLLARS COINED MONTHLY DURING THE FISCAL YEAR 1888.

Date.	Standard ounces.	Cost.	Coinage.
1887.			
July.....	1,864,121.25	\$1,609,969.90	\$600,000
August.....	2,880,337.11	2,503,384.59	2,970,000
September.....	2,498,151.70	2,184,200.72	3,100,040
October.....	2,821,747.82	2,447,292.18	3,450,000
November.....	2,114,777.32	1,818,078.69	3,400,000
December.....	1,900,788.93	1,661,987.86	2,785,200
1888.			
January.....	2,308,808.90	2,019,309.97	2,700,000
February.....	2,498,497.40	2,114,611.18	2,700,000
March.....	2,155,711.76	1,843,228.97	2,760,432
April.....	2,200,152.46	1,858,671.65	2,794,000
May.....	2,203,001.40	1,836,802.96	2,850,000
June.....	2,811,709.77	2,339,624.53	2,609,000
Total.....	28,206,805.91	24,237,553.20	32,718,672
<hr/>			
Purchased and coined from March 1, 1878, to July 1, 1887.....	231,998,614.05	229,375,100.91	264,988,280
Purchased and coined from March 1, 1878, to July 1, 1888.....	260,205,419.96	253,612,654.11	299,706,952
Monthly average July 1, 1887, to July 1, 1888..	2,350,567.16	2,019,796.10	2,726,556
Monthly average for 124 months.....	2,098,430.81	2,045,263.34	2,416,992

XXI.—SILVER BULLION PURCHASES MONTHLY DURING FISCAL YEAR 1888.

Date.	PHILADELPHIA.		NEW ORLEANS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1887.				
July	1, 147, 298. 92	\$990, 594. 86	657, 975. 08	\$568, 174. 67
August	1, 109, 440. 83	963, 873. 73	1, 098, 754. 10	954, 735. 77
September	1, 503, 775. 81	1, 314, 873. 58	716, 867. 59	627, 446. 53
October	1, 476, 134. 90	1, 280, 057. 64	1, 098, 161. 00	952, 815. 45
November	1, 250, 645. 14	1, 075, 067. 84	674, 068. 71	579, 796. 77
December	949, 886. 33	826, 018. 76	695, 458. 97	603, 452. 11
1888.				
January	1, 592, 795. 29	1, 393, 433. 25	672, 395. 51	587, 693. 85
February	1, 394, 635. 40	1, 209, 161. 11	1, 028, 048. 60	892, 056. 13
March	1, 505, 092. 53	1, 286, 473. 72	646, 224. 09	552, 988. 03
April	1, 368, 353. 83	1, 156, 274. 78	827, 527. 84	698, 750. 13
May	1, 611, 129. 58	1, 343, 554. 27	587, 278. 59	489, 385. 59
June	1, 726, 255. 48	1, 436, 453. 27	1, 081, 508. 76	899, 800. 29
Total	16, 635, 443. 94	14, 275, 836. 81	9, 784, 268. 84	8, 407, 095. 32

Date.	SAN FRANCISCO.		CARSON.		TOTAL.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
1887.						
July	58, 602. 32	\$50, 984. 48	244. 93	\$215. 89	1, 864, 121. 25	\$1, 609, 969. 90
August	671, 966. 77	584, 619. 39	175. 41	155. 70	2, 880, 337. 11	2, 503, 384. 59
September	277, 424. 87	241, 895. 50	83. 52	75. 11	2, 498, 151. 79	2, 184, 290. 72
October	247, 163. 10	214, 166. 55	288. 92	252. 54	2, 821, 747. 82	2, 447, 292. 18
November	189, 881. 80	163, 049. 59	181. 67	164. 49	2, 114, 777. 32	1, 818, 078. 69
December	264, 064. 29	232, 170. 39	379. 34	346. 60	1, 909, 788. 93	1, 661, 987. 86
1888.						
January	26, 956. 85	23, 721. 10	16, 661. 25	14, 461. 77	2, 308, 808. 90	2, 019, 309. 97
February	3, 216. 18	2, 798. 07	12, 597. 22	10, 895. 87	2, 438, 497. 40	2, 114, 911. 18
March	2, 947. 30	2, 515. 82	1, 447. 84	1, 251. 40	2, 155, 711. 76	1, 843, 228. 97
April	3, 904. 08	3, 318. 47	366. 71	328. 27	2, 200, 152. 46	1, 858, 671. 65
May	4, 076. 85	3, 402. 34	516. 38	460. 76	2, 203, 001. 40	1, 836, 802. 96
June	3, 262. 51	2, 751. 67	683. 02	619. 30	2, 811, 709. 77	2, 339, 624. 53
Total	1, 753, 466. 92	1, 525, 393. 37	33, 626. 21	29, 227. 70	28, 206, 805. 91	24, 237, 553. 20

XXII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,
YEAR
MINT AT PHILADELPHIA.

Date.	COINED.	
	Standard ounces.	Cost.
1887.		
July		
August	1,289,062.50	\$1,121,304.84
September	1,460,971.87	1,273,004.10
October	1,718,750.00	1,495,315.69
November	1,718,750.00	1,489,910.15
December	1,461,109.37	1,267,699.27
1888.		
January	1,460,937.50	1,272,355.97
February	1,460,937.50	1,270,032.20
March	1,340,996.25	1,157,271.74
April	1,232,343.75	1,054,808.50
May	1,375,000.00	1,164,301.15
June	1,392,187.50	1,170,496.05
Total	15,911,046.24	13,736,499.66

MINT AT NEW ORLEANS.

1887.		
July	515,625.00	450,473.04
August	902,343.75	786,656.49
September	859,375.00	750,016.02
October	859,375.00	748,325.61
November	859,375.00	746,011.28
December	859,375.00	745,919.76
1888.		
January	859,375.00	747,432.80
February	859,375.00	746,709.45
March	1,031,250.00	892,160.11
April	1,031,250.00	883,537.57
May	945,312.50	801,817.02
June	644,531.25	540,215.78
Total	10,226,562.50	8,839,274.93

MINT AT SAN FRANCISCO.

1887.		
July		
August	360,937.50	318,418.40
September	343,750.00	302,239.30
October	386,718.75	338,637.48
November	343,750.00	299,392.41
December	73,046.88	63,884.23
1888.		
January		
February		
March		
April	137,500.00	120,246.20
May	128,906.25	112,682.56
June	205,390.62	179,474.51
Total	1,980,000.00	1,734,975.09

AND WASTED AND SOLD IN SWEEPS AT EACH MINT MONTHLY DURING THE FISCAL 1888.

MINT AT PHILADELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.*	Seignorage.
Standard ounces.	Cost.	Standard ounces. *	Cost.		
3,133.69	\$2,738.61	1,292,196.19	\$1,124,042.45	1,500,000	\$378,695.16
		1,460,971.87	1,273,004.10	1,700,040	427,035.90
		1,718,750.00	1,495,315.69	2,000,000	504,684.31
2,668.52	2,325.19	1,721,418.52	1,492,235.34	2,000,000	510,089.85
2,084.57	1,807.02	1,463,193.94	1,269,506.29	1,700,200	432,500.73
3,012.95	2,614.12	1,463,950.45	1,274,970.09	1,700,000	427,644.03
		1,460,937.50	1,270,032.20	1,700,000	429,967.80
4,067.55	3,521.51	1,345,063.80	1,160,793.25	1,560,432	403,160.26
		1,232,343.75	1,054,808.50	1,434,000	379,191.50
3,238.30	2,771.78	1,378,238.30	1,167,072.93	1,600,000	435,698.85
3,264.26	2,744.46	1,395,451.76	1,173,240.51	1,620,000	449,503.95
21,469.84	18,522.69	15,932,516.08	13,755,022.35	18,514,672	4,778,172.34

MINT AT NEW ORLEANS.

		515,625.00	450,473.04	600,000	149,526.96
5,641.35	4,918.09	907,985.10	791,574.58	1,050,000	263,343.51
		859,375.00	750,016.02	1,000,000	249,983.98
		859,375.00	748,325.61	1,000,000	251,674.39
		859,375.00	746,011.28	1,000,000	253,988.73
		859,375.00	745,919.76	1,000,000	254,080.24
9,680.99	8,419.94	869,055.99	755,852.74	1,000,000	252,567.20
		859,375.00	746,709.45	1,000,000	253,290.55
		1,031,250.00	892,160.11	1,200,000	307,839.89
		1,031,250.00	883,537.57	1,200,000	316,462.43
		945,312.50	801,817.02	1,100,000	298,182.98
19,577.58	16,409.01	664,108.83	556,624.79	750,000	209,784.22
34,899.92	29,747.04	10,261,462.42	8,869,021.97	11,900,000	3,060,725.07

MINT AT SAN FRANCISCO.

1,625.86	1,477.85	362,563.36	319,896.25	420,000	101,581.60
		343,750.00	302,239.30	400,000	97,760.70
		386,718.75	338,637.48	450,000	111,362.52
		313,750.00	299,392.41	400,000	100,607.59
		73,046.88	63,884.23	85,000	21,115.77
		137,500.00	120,246.20	160,000	39,753.80
		128,906.25	112,682.56	150,000	37,817.44
		205,390.62	179,474.51	239,000	59,525.49
1,625.86	1,477.85	1,981,625.86	1,736,452.94	2,304,000	569,024.91

* Exclusive of one dollar for cabinet.

XXIII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOL

RECAPITULATION

Month.	COINED.	
	Standard ounces.	Cost.
1887.		
July	515,625.00	\$450,473.04
August.....	2,552,343.75	2,226,379.73
September	2,664,096.87	2,325,259.42
October	2,964,843.75	2,582,278.78
November.....	2,921,875.00	2,535,313.84
December	2,393,531.25	2,077,503.26
1888.		
January.....	2,320,312.50	2,019,788.77
February.....	2,320,312.50	2,016,741.65
March	2,372,246.25	2,049,431.85
April.....	2,401,093.75	2,058,592.27
May.....	2,449,218.75	2,078,800.73
June	2,242,109.37	1,890,186.34
Total	28,117,608.74	24,310,749.68

RECAPITULATION

	COINED.	
	Standard ounces.	Cost.
Philadelphia	15,911,046.24	\$13,736,499.66
New Orleans	10,226,562.50	8,839,274.93
San Francisco.....	1,980,000.00	1,734,975.09
Total	28,117,608.74	24,310,749.68

LARS, AND WASTED AND SOLD IN SWEEPS MONTHLY DURING THE FISCAL YEAR 1888.
BY MONTHS.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		515,625.00	\$450,473.04	600,000	\$149,526.96
10,400.90	\$9,134.55	2,562,744.65	2,235,514.28	2,970,000	743,620.27
		2,664,096.87	2,325,259.42	3,100,040	774,780.58
		2,964,843.75	2,582,278.78	3,450,000	867,721.22
2,668.52	2,325.19	2,924,543.52	2,537,639.03	3,400,000	864,686.16
2,084.57	1,807.02	2,395,615.82	2,079,310.28	2,785,200	707,696.74
12,693.94	11,034.06	2,333,006.44	2,030,822.83	2,700,000	680,211.23
		2,320,312.50	2,016,741.65	2,700,000	683,258.35
4,067.55	3,521.51	2,376,313.80	2,052,953.36	2,760,432	711,000.15
		2,401,093.75	2,058,592.27	2,794,000	735,407.73
3,238.30	2,771.78	2,452,457.05	2,081,572.51	2,850,000	771,199.27
22,841.84	19,153.47	2,264,951.21	1,909,339.81	2,609,000	718,813.66
57,995.62	49,747.58	28,175,604.36	24,360,497.26	*32,718,672	8,407,922.32

BY MINTS.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
21,469.84	\$18,522.69	15,932,516.08	\$13,755,022.35	18,514,672	\$4,778,172.34
34,899.92	29,747.04	10,261,462.42	8,869,021.97	11,900,000	3,060,725.07
1,625.86	1,477.85	1,981,625.86	1,736,452.94	2,304,000	569,024.91
57,995.62	49,747.58	28,175,604.36	24,360,497.26	*32,718,672	8,407,922.32

* Exclusive of one dollar for cabinet.

XXIV.—COST OF THE SILVER BULLION CONTRACTED FOR MONTHLY AND DELIVERED ON EACH MONTH'S CONTRACTS, TOGETHER WITH THE VALUE AND COST OF THE MONTHLY COINAGE OF SILVER DOLLARS, 1888.

Month.	Cost of silver contracted for.	Cost of silver delivered on month's contracts.	Cost of silver coined into silver dollars.	Nominal value of coinage.
1887.				
July.....	\$1,834,105.03	\$1,837,165.33	\$450,473.04	\$600,000.00
August.....	2,205,713.43	2,209,879.73	2,226,379.73	2,970,000.00
September.....	2,273,512.06	2,278,425.34	2,325,259.42	3,100,040.00
October.....	2,243,677.87	2,251,512.46	2,582,278.78	3,450,000.00
November.....	1,917,775.28	1,921,804.20	2,535,313.84	3,400,000.00
December.....	2,017,978.69	2,023,153.68	2,077,503.26	2,785,200.00
1888.				
January.....	2,045,628.97	2,049,115.13	2,019,788.77	2,700,000.00
February.....	1,775,991.94	1,778,295.79	2,016,741.65	2,700,000.00
March.....	2,087,754.66	2,098,082.59	2,049,431.85	2,760,432.00
April.....	1,493,073.44	1,497,355.92	2,058,592.27	2,794,000.00
May.....	2,039,499.33	2,046,582.53	2,078,800.73	2,850,000.00
June.....	2,213,897.21	2,216,634.04	1,890,188.34	2,609,000.00
Total.....	24,148,607.91	24,208,006.74	24,310,749.68	32,718,672.00

XXV.—MONTHLY PURCHASE AND COINAGE INTO SILVER DOLLARS OF \$2,000,000 WORTH OF SILVER BULLION, 1888.

Month.	Average price per fine ounce for previous month.	Number of fine ounces required to procure \$2,000,000 worth of bullion.	Coining value in silver dollars.
1887.			
July.....	\$0.96130	2,080,516	\$2,689,960
August.....	.96335	2,076,089	2,684,236
September.....	.97154	2,058,587	2,661,607
October.....	.97287	2,055,773	2,657,969
November.....	.96442	2,073,785	2,681,257
December.....	.95788	2,087,944	2,699,564
1888.			
January.....	.96972	2,062,451	2,666,604
February.....	.97219	2,057,211	2,658,829
March.....	.96421	2,074,237	2,681,842
April.....	.95083	2,103,425	2,719,580
May.....	.93709	2,134,267	2,759,456
June.....	.92577	2,160,364	2,793,197
Total.....		25,024,649	32,354,101

Month.	Dollars coined.	Bullion contained, standard ounces.	Cost of bullion coined.
1887.			
July.....	600,000	515,625.00	\$450,473.04
August.....	2,970,000	2,552,343.75	2,226,379.73
September.....	3,100,040	2,664,096.87	2,325,259.42
October.....	3,450,000	2,964,843.75	2,582,278.78
November.....	3,400,000	2,921,875.00	2,535,313.84
December.....	2,785,200	2,393,531.25	2,077,503.26
1888.			
January.....	2,700,000	2,320,312.50	2,019,788.77
February.....	2,700,000	2,320,312.50	2,016,741.65
March.....	2,760,432	2,372,246.25	2,049,431.85
April.....	2,794,000	2,401,093.75	2,058,592.27
May.....	2,856,000	2,449,218.75	2,078,800.73
June.....	2,609,000	2,242,109.37	1,890,186.34
Total.....	32,718,672	28,117,608.74	24,310,749.68

XXVI.—HIGHEST, LOWEST, AND AVERAGE VALUE OF A UNITED STATES SILVER DOLLAR, MEASURED BY THE MARKET PRICE OF SILVER, AND THE QUANTITY OF SILVER PURCHASABLE WITH A DOLLAR AT THE AVERAGE LONDON PRICE OF SILVER, EACH YEAR SINCE 1873.

Calendar years.	Bullion value of a silver dollar.			Grains of pure silver, at average price, purchasable with a United States dollar.*
	Highest.	Lowest.	Average.	
1873.....	\$1.016	\$0.981	\$1.004	369.77
1874.....	1.008	.970	.988	375.76
1875.....	.977	.941	.964	385.11
1876.....	.991	.792	.894	415.27
1877.....	.987	.902	.929	399.62
1878.....	.936	.839	.891	416.66
1879.....	.911	.828	.868	427.70
1880.....	.896	.875	.886	419.49
1881.....	.896	.862	.881	421.87
1882.....	.887	.847	.878	422.83
1883.....	.868	.847	.858	432.69
1884.....	.871	.839	.861	431.18
1885.....	.847	.794	.823	451.09
1886.....	.797	.712	.769	482.77
1887.....	.799	.733	.758	489.78

*371.25 grains of pure silver are contained in a silver dollar.

XXVII.—DEGREES OF FINENESS OF COINAGE OF CALENDAR YEAR 1887, IN PERCENTAGES OF WHOLE NUMBER OF COINS ASSAYED BY ANNUAL ASSAY COMMISSION OF 1888.

A.—GOLD.

Fineness.	Mint at—				Total.	
	Philadelphia.		San Francisco.			
	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
900.3.....	1	20	.....	.....	1	3.44
900.2.....	2	40	2	8.33	4	13.79
900.1.....	1	20	4	16.66	5	17.24
900 (standard).....	1	20	4	16.66	5	17.24
899.9.....	.....	.....	9	37.50	9	31.03
899.8.....	.....	.....	5	20.83	5	17.24
Total pieces.....	5	.....	24	.....	29	.....
Average fineness.....	900.16	.....	899.95	.....	899.989	.....
Mass.....	65	.....	44	.....	109	.....
Fineness.....	900	.....	899.9	.....	.....	.....

XXVII.—DEGREES OF FINENESS OF COINAGE OF CALENDAR YEAR 1887 IN

B.—SILVER.

Fineness.	DOLLARS.					
	Mint at—					
	Philadelphia.		San Francisco.		New Orleans.	
	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
900.7					2	8.33
900.6						
900.5						
900.4						
900.3						
900.2						
900.1						
900 (standard)	2	9.09	2	20	4	16.66
899.9						
899.8	4	18.18	4	40	2	8.33
899.7						
899.6	4	18.18	4	40	6	24.99
899.5						
899.4						
899.3	10	45.45			4	16.66
899.2						
899.1	2	9.09			2	8.33
899						
898.9					2	8.33
898.8						
898.7						
898.6						
898.5					2	8.33
Total pieces	22		10		24	
Average fineness	899.5		899.76		899.53	
Mass	110		50		120	
Fineness	899.8		899.8		900.4	

PERCENTAGES OF WHOLE NUMBER OF COINS ASSAYED, ETC.—Continued.

B.—SILVER

DIMS.				TOTAL.			
Mint at—							
Philadelphia.		San Francisco.		Dollars.		Dimes.	
Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
				2	3.57		
		2	25			2	8.33
2	12.5	2	25	8	14.28	4	16.66
4	25			10	17.85	4	16.66
4	25	2	25	14	25.00	6	24.99
4	25			14	25.00	4	16.66
2	12.5	2	25	4	7.14	4	16.66
				2	3.57		
				2	3.57		
16		8		56		24	
899.56		899.77					
931		821		280		1,752	
900		899.8					

XXVIII.—COMPARISON OF THE BUSINESS OF THE MINTS AND

Institutions.	DEPOSITS.		COINAGE.	
			Gold.	
	1887.	1888.	1887.	
			<i>Pieces.</i>	<i>Value.</i>
Philadelphia	\$28,933,319.36	\$25,534,448.80	8,720	\$33,279.00
San Francisco	25,045,494.20	26,369,997.24	3,716,000	22,360,000.00
Carson	181,346.40	1,804,811.51		
New Orleans	11,807,853.61	11,515,642.65		
Denver	1,593,291.66	1,800,640.16		
New York	61,839,162.05	52,970,501.76		
Boisé	448,499.62	929,595.17		
Helena	1,449,669.15	1,353,546.42		
Charlotte	224,226.35	283,619.81		
Saint Louis	112,948.94	154,504.60		

Institutions.	COINAGE—continued.			
	Minor.			
	1887.		1888.	
	<i>Pieces.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia	50,166,509	\$943,650.65	60,977,819	\$1,218,976.57
San Francisco				
Carson				
New Orleans				
Denver				
New York				
Boisé				
Helena				
Charlotte				
Saint Louis				

XXVIII.—COMPARISON OF THE BUSINESS OF
BARS MANUFACTURED.

Institutions.	GOLD.			
	Fine.		Mint.	
	1887.	1888.	1887.	1888.
Philadelphia	\$585, 272. 30	\$576, 832. 62		
San Francisco				
Carson	170. 79			
New Orleans	137. 65	236. 19		
Denver				
New York	28, 381, 363. 44	25, 951, 855. 42	\$16, 895, 509. 70	\$11, 838, 114. 35
Boisé				
Helena				
Charlotte				
Saint Louis				

Institutions.	SILVER.			
	Fine.		Mint.	
	1887.	1888.	1887.	1888.
Philadelphia	\$34, 508. 07	\$20, 936. 23		
San Francisco	684, 245. 07	526, 674. 02		
Carson	14, 043. 62	844, 718. 23		
New Orleans				
Denver				
New York	5, 164, 480. 31	5, 919, 886. 83	\$154, 295. 21	\$95, 729. 34
Boisé				
Helena				
Charlotte				
Saint Louis				

THE MINTS AND ASSAY OFFICES, ETC.—Continued.

BARS MANUFACTURED.

GOLD.							
Standard.		Unparted.		Sterling.			
1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.
			\$486.86				
		\$1,438.76					
		3,069.13	89.60				
		1,571,868.34	1,774,523.97				
\$4,279,993.46	\$6,862,636.28	69.08	9,270.55	\$4,388,433.89	\$2,101,249.11		
		437,542.51	905,311.53				
		1,313,429.35	1,316,611.39				
		222,857.34	280,354.52				
		107,797.92	147,864.16				

SILVER.						Total gold and silver.	
Standard.		Unparted.		Sterling.			
1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.
			\$4.71			\$619,780.37	\$598,260.42
		\$13.60				685,697.43	526,674.02
		8,564.93	639.62			25,848.47	845,447.45
						137.65	236.19
		21,423.33	26,116.19			1,593,291.67	1,800,640.16
\$35,093.17	\$40,786.57	210,469.22	962.13	\$757.74		59,510,465.22	52,820,490.58
		10,957.11	24,283.64			448,499.62	929,595.17
		136,239.80	36,935.03			1,449,669.15	1,353,546.42
		1,369.02	3,265.29			224,226.36	283,619.81
		5,151.05	6,640.44			112,948.97	154,504.60

XXVIII.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES, ETC.—Continued.

BULLION OPERATIONS AND WASTAGE.

Institutions.	GOLD BULLION RECEIVED BY MELTER AND REFINER.		SILVER BULLION RECEIVED BY MELTER AND REFINER.	
	1887.	1888.	1887.	1888.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	409,326	1,655,526	44,239,881	40,590,587
San Francisco.....	2,569,593	2,635,412	2,738,918	5,317,900
Carson.....	5,436	54,833	55,903	857,591
New Orleans.....	30,784	63,071	18,901,167	19,875,211
New York.....	2,904,738	2,525,333	4,828,925	5,243,421

Institutions.	GOLD BULLION RECEIVED BY COINER.		SILVER BULLION RECEIVED BY COINER.	
	1887.	1888.	1887.	1888.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	13,574	748,276	42,924,485	36,071,404
San Francisco.....	2,618,431	2,692,517	1,358,630	5,156,530
Carson.....				
New Orleans.....		33,706	17,613,577	19,075,411

Institutions.	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1887.	1888.	1887.	1888.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....		472		*1,918
San Francisco.....			111	
Carson.....				
New Orleans.....		.3	13,709	9,606
New York.....				

Institutions.	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1887.	1888.	1887.	1888.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....		48		3,264
San Francisco.....		64	140	851
Carson.....				
New Orleans.....		3.3	1,375	2,953

* J. C. Booth, late melter and refiner, returned a surplus of 374.76 standard ounces, which has been deducted from the wastage of D. K. Tuttle, present melter and refiner, which was 2,293.33 standard ounces.

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION
DURING THE FISCAL YEAR 1888.

[Reported by Chief of Bureau of Statistics.]

IMPORTS.

Customs districts, etc.	BULLION.*		
	Gold.	Silver.	Total bullion.
NEW YORK.			
July, 1887	\$1,083,012	\$69,085	\$1,152,097
August, 1887	2,315,660	67,880	2,383,540
September, 1887	6,895,500	63,450	6,958,950
October, 1887	4,968,772	59,093	5,027,865
November, 1887	438,017	64,969	502,986
December, 1887	36,723	52,200	88,923
January, 1888	41,374	72,128	113,502
February, 1888	36,664	114,933	151,597
March, 1888	27,652	110,580	138,232
April, 1888	18,279	119,801	138,080
May, 1888	21,048	105,810	126,856
June, 1888	31,884	87,992	119,876
Total	15,914,583	987,921	16,902,504
SAN FRANCISCO.			
July, 1887	47,846	134,176	182,022
August, 1887	77,503	237,880	315,383
September, 1887	47,222	168,960	216,182
October, 1887	231,755	187,041	418,796
November, 1887	327,359	167,098	494,457
December, 1887	44,226	260,463	304,689
January, 1888	28,911	160,433	189,344
February, 1888	19,996	102,408	122,404
March, 1888	12,625	215,575	228,200
April, 1888	29,026	148,487	177,513
May, 1888	40,652	205,629	246,281
June, 1888	38,715	221,699	260,414
Total	945,836	2,209,849	3,155,685
ALL OTHER CUSTOMS DISTRICTS.			
July, 1887	41,565	167,550	209,115
August, 1887	65,465	183,111	248,576
September, 1887	14,508	141,775	156,283
October, 1887	17,493	237,967	255,460
November, 1887	21,597	177,006	198,603
December, 1887	25,962	202,950	228,912
January, 1888	33,633	236,881	270,514
February, 1888	21,299	261,617	282,916
March, 1888	30,611	184,187	214,798
April, 1888	37,466	197,799	235,265
May, 1888	5,348	273,351	278,699
June, 1888	4,966	157,042	162,008
Total	319,913	2,421,236	2,741,149
Total imports (Bullion)	17,180,332	5,619,006	22,799,338

* No bars of gold or silver bearing the stamp of a United States mint or assay office were imported during the year.

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

IMPORTS—Continued.

Customs districts, etc.	COIN.							
	Gold.			Silver.				Total coin.
	United States	Foreign.	Total.	United States.		Foreign.	Total.	
				Trad. dolla.	Other.			
NEW YORK.								
July, 1887.	\$511,100	\$406,001	\$917,101	.....	\$14,928	\$186,119	\$201,047	\$1,118,148
August, 1887 ..	1,203,853	2,227,494	3,431,347	.....	\$939	9,786	18,323	3,460,396
September, 1887.	1,285,929	4,626,854	5,912,783	.....	10,126	12,833	22,959	5,935,742
October, 1887 ..	538,478	5,165,571	5,704,049	.....	14,020	60,710	74,730	5,778,779
November, 1887.	399,858	264,385	664,243	.....	97	100,532	132,061	896,933
December, 1887	327,065	733,013	1,060,078	.....	18	7,614	142,173	1,209,893
January, 1888 ...	31,187	194,236	225,423	.....	20,095	44,465	64,560	289,983
February, 1888 ..	44,487	740,469	784,956	.....	8,519	118,491	127,010	911,966
March, 1888	67,418	2,082,463	2,149,881	.....	13	3,422	75,055	2,228,371
April, 1888	48,205	556,824	605,029	.....	2,407	3,627	6,034	611,063
May, 1888	195,744	9,459	205,203	.....	2,430	54,196	56,626	261,829
June, 1888	15,743	151,941	167,684	.....	2,403	65,975	68,378	236,062
Total	4,669,067	17,158,710	21,827,777	1,067	196,282	914,028	1,111,377	22,930,154
SAN FRANCISCO.								
July, 1887	7,413	.....	7,413	63,139	133	47,834	111,106	118,519
August, 1887	11,226	6,898	18,124	.....	422	42,569	42,991	61,115
September, 1887.	4,790	932,645	937,435	.....	806	21,422	22,228	959,663
October, 1887	78,738	1,764,453	1,843,191	.....	595	52,698	53,293	1,896,484
November, 1887.	29,068	405,335	434,403	500	710	165,512	166,722	601,125
December, 1887 ..	3,878	556,595	560,473	.....	.....	37,734	37,734	598,207
January, 1888 ...	16,587	.....	16,587	900	.....	57,938	58,838	75,425
February, 1888 ..	35,154	58,042	93,196	.....	.....	9,079	9,079	102,275
March, 1888	1,705	38,165	39,870	.....	139	28,349	28,488	68,358
April, 1888	1,414	8,263	9,677	.....	.....	21,996	21,996	31,673
May, 1888	2,286	16,644	18,930	.....	32	8,160	8,192	27,122
June, 1888	4,879	13,857	18,736	.....	24	24,806	24,830	43,566
Total	197,138	3,800,897	3,998,035	64,539	2,861	518,097	585,497	4,583,532
ALL OTHER CUSTOMS DISTRICTS.								
July, 1887	12,870	67,945	80,815	.....	2,980	649,070	652,050	732,865
August, 1887	1,005	69,672	70,677	.....	6,512	1,150,315	1,156,827	1,227,504
September, 1887.	220,500	61,326	281,826	.....	3,331	1,039,183	1,042,514	1,324,340
October, 1887 ...	22,000	102,422	124,422	.....	7,959	820,963	837,922	962,344
November, 1887.	5,005	61,969	66,974	.....	3,040	972,474	975,514	1,042,488
December, 1887 ..	2,200	75,586	77,786	.....	928	792,401	793,329	871,115
January, 1888 ...	670	48,873	49,543	.....	4,039	599,466	603,505	653,048
February, 1888 ..	11,000	46,957	57,957	.....	1,332	553,721	555,053	613,010
March, 1888 .....	.....	10,201	10,201	.....	1,678	430,513	432,191	442,392
April, 1888	29,000	19,687	48,687	.....	2,008	294,979	296,987	345,674
May, 1888	1,000	27,100	28,100	.....	3,058	382,662	385,750	413,850
June, 1888	10,058	21,127	31,185	.....	4,965	351,182	356,147	387,332
Total	315,808	612,865	928,173	.....	41,830	8,045,969	8,087,789	9,015,962
Total imports (Coin)	5,181,513	21,572,472	26,753,985	65,606	240,973	9,478,084	9,784,663	36,538,648

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

DOMESTIC EXPORTS.

Customs districts, etc.	BULLION.						Total bullion.
	Gold.			Silver.			
	U. S. mint or assay office bars.	Other bullion.	Total.	U. S. mint or assay office bars.	Other bullion.	Total.	
NEW YORK.							
July, 1887		\$8,000	\$8,000		\$1,060,575	\$1,060,575	\$1,068,575
August, 1887		28,555	28,555		1,026,781	1,026,781	1,055,336
September, 1887		8,400	8,400		1,189,900	1,189,900	1,198,300
October, 1887		6,370	6,370		617,800	617,800	624,170
November, 1887		12,607	12,607		1,205,970	1,205,970	1,218,577
December, 1887		13,524	13,524		2,093,864	2,093,864	2,107,388
January, 1888		15,492	15,492		1,106,430	1,106,430	1,121,922
February, 1888		42,061	42,061		1,053,590	1,053,590	1,095,651
March, 1888	\$308,000	14,200	322,200	\$66,400	942,960	1,009,360	1,331,560
April, 1888		13,430	13,430		775,680	775,680	789,110
May, 1888	4,287,870	1,768,427	6,056,297	64,600	716,656	781,256	6,837,553
June, 1888	2,797,496	4,100	2,801,596		570,900	570,900	3,372,496
Total	7,393,366	1,935,166	9,328,532	131,000	12,361,106	12,492,106	21,820,638
SAN FRANCISCO.							
July, 1887		1,500	1,500	1,320	618,030	619,350	620,850
August, 1887		770	770	9,500	246,500	256,000	256,770
September, 1887		7,205	7,205	10,500	335,000	345,500	352,705
October, 1887		3,070	3,070	21,100	623,600	644,700	647,770
November, 1887		4,221	4,221		486,500	486,500	490,721
December, 1887		1,061	1,061	52,524	796,626	849,150	850,211
January, 1888		20	20	14,000	584,300	598,300	598,320
February, 1888				40,500	586,500	636,000	636,000
March, 1888		140	140	144,650	806,500	951,150	951,290
April, 1888		185	185	20,000	308,100	328,100	328,285
May, 1888		271	271	30,000	894,800	924,800	925,071
June, 1888		1,710	1,710	109,000	1,323,300	1,432,300	1,434,010
Total		20,153	20,153	462,094	7,609,756	8,071,850	8,092,003
ALL OTHER CUSTOMS DISTRICTS.							
July, 1887							
August, 1887							
September, 1887							
October, 1887							
November, 1887							
December, 1887							
January, 1888							
February, 1888							
March, 1888							
April, 1888							
May, 1888							
June, 1888							
Total							
Total domestic exports (Bullion)	7,393,366	1,955,319	9,348,685	593,094	19,970,862	20,563,956	29,912,641

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

DOMESTIC EXPORTS—Continued.

Customs districts, etc.	COIN.		Total coin.
	Gold.	Silver.	
NEW YORK.			
July, 1887	\$310,053	\$3,655	\$313,708
August, 1887	148,395	3,209	151,604
September, 1887	103,010	6,142	109,152
October, 1887	235,032	2,013	237,045
November, 1887	316,640	4,400	321,040
December, 1887	299,598	1,300	300,898
January, 1888	212,495	5,000	217,495
February, 1888	145,092	2,185	147,277
March, 1888	134,619	100	134,719
April, 1888	142,412	.....	142,412
May, 1888	276,927	19,136	296,063
June, 1888	110,409	.....	110,409
Total	2,434,682	47,140	2,481,822
SAN FRANCISCO.			
July, 1887	144,893	.....	144,893
August, 1887	36,831	.....	36,831
September, 1887	31,644	.....	31,644
October, 1887	66,331	.....	66,331
November, 1887	56,550	.....	56,550
December, 1887	38,469	.....	38,469
January, 1888	163,235	4,569	167,804
February, 1888	10,352	708	11,060
March, 1888	26,531	.....	26,531
April, 1888	67,425	1,300	68,725
May, 1888	27,981	6,142	34,123
June, 1888	75,935	.....	75,935
Total	746,177	12,719	758,896
ALL OTHER CUSTOMS DISTRICTS.			
July, 1887	8,000	800	8,800
August, 1887	430	3,100	3,530
September, 1887 .....	.....	.....	.....
October, 1887	1,700	300	2,000
November, 1887 .....	.....	1,100	1,100
December, 1887 .....	.....	40	40
January, 1888 .....	.....	.....	.....
February, 1888 .....	.....	.....	.....
March, 1888	2,000	.....	2,000
April, 1888	7,500	.....	7,500
May, 1888	9,910	1,890	11,800
June, 1888	1,000	4,375	5,375
Total	30,540	11,605	42,145
Total domestic exports (Coin)	3,211,399	71,464	3,282,863

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

FOREIGN EXPORTS.

Customs districts, etc.	BULLION.		Total bullion.
	Gold.	Silver.	
NEW YORK.			
July, 1887.....			
August, 1887.....		\$22, 780	\$22, 780
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....		9, 200	9, 200
January, 1888.....			
February, 1888.....			
March, 1888.....			
April, 1888.....			
May, 1888.....			
June, 1888.....			
Total.....		31, 980	31, 980
SAN FRANCISCO.			
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....			
January, 1888.....			
February, 1888.....			
March, 1888.....			
April, 1888.....			
May, 1888.....			
June, 1888.....			
Total.....			
ALL OTHER CUSTOMS DISTRICTS.			
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....			
January, 1888.....			
February, 1888.....			
March, 1888.....			
April, 1888.....			
May, 1888.....			
June, 1888.....			
Total.....			
Total foreign exports (Bullion).....		31, 980	31, 980

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

FOREIGN EXPORTS—Continued.

Customs districts, etc.	COIN.		Total coin.
	Gold.	Silver.	
NEW YORK.			
July, 1887	\$23, 330	\$41, 661	\$64, 991
August, 1887	26, 980	98, 916	125, 896
September, 1887	25, 658	61, 208	86, 866
October, 1887	47, 251	47, 251	47, 251
November, 1887	118	69, 295	69, 413
December, 1887	13, 334	116, 013	129, 347
January, 1888	233, 048	168, 336	401, 384
February, 1888	1, 469, 513	90, 055	1, 559, 568
March, 1888	1, 628, 020	46, 619	1, 674, 639
April, 1888	727, 135	77, 091	804, 226
May, 1888	1, 505, 388	187, 471	1, 692, 859
June, 1888	163, 626	115, 257	278, 883
Total	5, 816, 150	1, 119, 173	6, 935, 323
SAN FRANCISCO.			
July, 1887		279, 330	279, 330
August, 1887		611, 965	611, 965
September, 1887		1, 144, 845	1, 144, 845
October, 1887		1, 048, 757	1, 048, 757
November, 1887		723, 333	723, 333
December, 1887		547, 565	547, 565
January, 1888		325, 912	325, 912
February, 1888		310, 627	310, 627
March, 1888		292, 331	292, 331
April, 1888		161, 345	161, 345
May, 1888		181, 271	181, 271
June, 1888		327, 106	327, 106
Total		5, 954, 387	5, 954, 387
ALL OTHER CUSTOMS DISTRICTS.			
July, 1887		2, 700	2, 700
August, 1887		35, 021	35, 021
September, 1887		31, 205	31, 205
October, 1887		27, 650	27, 650
November, 1887		36, 590	36, 590
December, 1887		27, 650	27, 650
January, 1888		29, 754	29, 754
February, 1888		24, 416	24, 416
March, 1888		25, 806	25, 806
April, 1888		22, 748	22, 748
May, 1888		22, 064	22, 064
June, 1888		11, 385	11, 385
Total		296, 969	296, 969
Total foreign exports (coin)	5, 816, 150	7, 370, 549	13, 186, 699

XXIX.—IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION,
ETC.—Continued.

RECAPITULATION.

Description.	Gold.	Silver.	Total.
IMPORTS.			
Bullion	\$17, 180, 332	\$5, 619, 006	\$22, 799, 338
Foreign coin.....	21, 572, 472	9, 478, 084	31, 050, 556
Total	38, 752, 804	15, 097, 090	53, 849, 894
American coin.....	5, 181, 513	306, 579	5, 488, 092
Total bullion and coin.....	43, 934, 317	15, 403, 669	59, 337, 986
EXPORTS.			
Domestic bullion	9, 348, 685	20, 563, 956	29, 912, 641
Foreign bullion		31, 980	31, 980
Foreign coin.....	5, 816, 150	7, 370, 549	13, 186, 699
Total	15, 164, 835	27, 966, 485	43, 131, 320
American coin.....	3, 211, 399	71, 464	3, 282, 863
Total bullion and coin.....	18, 376, 234	28, 037, 949	46, 414, 183
EXCESS.			
Bullion and foreign coin:			
Imports.....	23, 587, 969		
Exports		12, 869, 395	
American coin:			
Imports	1, 970, 114	235, 115	2, 205, 229

XXX.—VALUES OF GOLD AND SILVER ORES IMPORTED AND EXPORTED DURING THE FISCAL YEAR 1888.

IMPORTS.

Months.	NEW YORK.		SAN FRANCISCO.		ALL OTHER CUSTOMS DISTRICTS, ETC.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
July, 1887	\$5	\$18,470		\$11,655	\$108	\$321,406
August, 1887		20,759		1,029	20	268,365
September, 1887	174	43,601		9,392		251,797
October, 1887		50,738		11,570	2	370,763
November, 1887		22,393		39,689		445,589
December, 1887	218	13,465		29,627	145	317,011
January, 1888	85	24,621		22,991		337,180
February, 1888	19	50,215		18,723	22	362,690
March, 1888	11	9,108		59,227		485,011
April, 1888		26,682		48,627		407,567
May, 1888		672		45,313		453,617
June, 1888	2,479	1,992		28,349		485,659
Total	2,991	282,716		326,192	297	4,506,655

Total imports of gold ores, \$3,288; silver ores, \$5,115,563.

EXPORTS (DOMESTIC).

Months.	ORES, GOLD AND SILVER BEARING.	
	New York.	All other customs districts.
July, 1887	\$3,137	
August, 1887	275	
September, 1887	3,020	
October, 1887	10,700	
November, 1887	15,791	
December, 1887	18,717	
January, 1888	2,115	\$1,500
February, 1888	14,017	120
March, 1888	630	
April, 1888	1,150	
May, 1888	1,546	160
June, 1888	35,000	
Total	106,098	1,780

Total exports of gold and silver-bearing ores (domestic), \$107,878.

EXPORTS (FOREIGN).

Months.	SILVER ORE.	
	New Orleans.	New York.
October, 1887	\$600	
January, 1888		\$83
Total exports of foreign silver ore*	600	83

*No transactions in gold ore.

XXXI.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT SAN FRANCISCO DURING THE FISCAL YEAR 1888.

IMPORTS.

Country of shipment.	Silver bullion.	Trade dollars.	Silver coin.	Gold bullion.	Gold coin.	Total.
French Possessions.....			\$25,509		\$5,809	\$31,318
British Columbia.....				\$547,657	11,990	559,647
British Poss. in Australasia.....				380,822	3,419,402	3,800,224
Hawaiian Islands.....			2,361		25,727	28,088
Japan.....		\$1,400	500		41,667	43,567
Mexico.....	\$2,208,801		488,537	17,357	84,618	2,799,313
China.....		63,139			402,487	465,626
Nicaragua.....			1,600			1,600
Guatemala.....			1,424		5,935	7,359
San Salvador.....	1,048		1,027		400	2,475
Total.....	2,209,849	64,539	520,958	945,836	3,998,035	7,739,217

EXPORTS.

Destination.	Silver bullion.	Foreign silver coin.	U. S. silver coin.	Gold bullion.	Gold coin.	Total.
British Poss. in Australasia.....		\$6,889				\$6,889
British East Indies.....	\$4,740,050	64,000	\$52,000			4,856,050
Hawaiian Islands.....					\$310,450	310,450
Japan.....	1,368,500		120,000			1,488,500
Mexico.....		34,335			4,000	38,335
Hong-Kong.....	1,962,000	5,218,097	416,457	\$20,153	399,111	8,015,818
Guatemala.....	1,300	35,009	1,500		9,605	47,414
Nicaragua.....					1,015	1,015
San Salvador.....		16,811	2,008			18,819
Costa Rica.....					16,996	16,996
United States of Colombia.....					5,000	5,000
Total.....	8,071,850	5,375,141	591,965	20,153	746,177	14,805,286

NOTE.—Exports of silver bullion:

Included in the \$4,740,050 exported to British East Indies, amount bearing United States mint stamp was.....	\$312,494
Japan, \$1,368,500 exported, United States mint stamp was.....	154,500

Total..... 466,994

Mexican dollars included in exports of foreign silver coin were exported in amounts as follows:

Hong-Kong.....	\$607,386
British Possessions in Australia.....	1,825
Guatemala.....	2,754

Total..... 611,965

A much larger amount, not specially noted, was undoubtedly exported.

XXXII.—IMPORTS OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR 1888, AT NEW ORLEANS.

Countries.	GOLD.			SILVER.			Total.
	Bullion.	Coin.		Bullion.	Coin.		
		Ameri- can.	For- eign.		Ameri- can.	For- eign.	
Mexico		\$2,200			\$56,844		\$59,044
British Honduras.....	\$38,200				\$185	256,977	295,362
Honduras			\$1,500			39,418	40,918
Nicaragua.....		1,000			315	3,185	4,500
United States of Colombia.....		470				1,344	1,814
Cuba						1,000	1,000
Total.....	38,200	3,670	1,500		500	358,768	402,638

XXXIII.—IMPORTS OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR 1888, AT EL PASO, TEXAS.

Country.	Gold.			Silver.			Total.
	Bars.	Other bullion.	Foreign coin.	Bars.	Other bullion.	Foreign coin.	
Mexico.....	\$229,562	\$16,557	\$587,789	1,273,080	1,011,659	\$7,099,469	\$10,218,116

XXXIV.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES. ALSO REFINED DOMESTIC BULLION (NOT DISTRIBUTED) DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1888.

Locality.	Gold.	Silver.	Total.
Alabama	\$230,442.40	\$83.84	\$230,526.24
Alaska	533,918.35	4,351.66	538,270.01
Arizona	4,491,815.99	13,769,040.92	18,260,856.91
California	748,741,859.72	4,016,826.81	752,758,686.53
Colorado	54,207,640.80	24,359,110.25	78,566,751.05
Dakota	30,803,577.68	808,778.00	31,612,355.68
Georgia	8,634,296.52	4,362.32	8,638,658.84
Idaho	30,070,655.21	1,689,675.91	31,760,331.12
Indiana	40.13		40.13
Maine	5,638.20	22.00	5,660.20
Maryland	5,047.42	3.29	5,050.71
Massachusetts		917.56	917.56
Michigan	79,513.26	3,704,287.81	3,783,801.07
Montana	62,576,431.21	14,743,964.24	77,320,395.45
Nebraska	2,078.76	22.84	2,101.60
Nevada	25,207,940.96	94,601,864.59	119,809,805.55
New Hampshire	11,020.55		11,020.55
New Mexico	3,192,699.07	6,281,475.69	9,474,174.76
North Carolina	11,383,746.55	53,056.30	11,436,802.85
Oregon	19,626,732.84	69,506.02	19,696,238.86
Pennsylvania	1,138.34	2,588.47	3,726.81
South Carolina	1,685,711.71	1,890.70	1,687,592.41
Tennessee	88,823.64	10.48	88,834.12
Texas	2,147.40	2,739.03	4,886.43
Utah	954,131.36	19,123,730.18	20,077,861.54
Vermont	85,598.21	49.94	85,648.15
Virginia	1,733,580.28	350.51	1,733,930.79
Washington	492,384.05	2,674.79	495,058.84
Wyoming	770,247.33	12,370.62	782,617.95
Other sources, or localities not reported.	38,210,823.11	42,338,929.36	80,549,752.47
Total Unrefined	1,043,829,681.05	225,592,674.13	1,269,422,355.18
Refined bullion	323,185,776.39	235,456,785.21	558,642,561.60
Total	1,367,015,457.44	461,049,459.34	1,828,064,916.78

XXXV.—RECOINAGE AT UNITED STATES MINTS OF TRADE DOLLARS* REDEEMED UNDER ACT OF MARCH 3, 1887.

(17 Stats., 427; 19 Stats., 215; 24 Stats., 634.)

MINT AT PHILADELPHIA.

		<i>Standard ounces.</i>	<i>Standard ounces.</i>
Redeemed at Treasury at Washington and sub-treasuries at Boston, Philadelphia, Baltimore, Cincinnati, Chicago, and Saint Louis, and transferred to mint at Philadelphia:			
Fiscal year 1887.....	\$2,844,813		2,475,462.00
Fiscal year 1888.....	582,556		506,702.00
	<hr/>		<hr/>
	3,427,369		2,982,164.00
Redeemed at sub-treasury at New Orleans and transferred to mint at New Orleans, and subsequently (October, 1887) transferred to mint at Philadelphia.....			
	1,871		1,626.90
	<hr/>		<hr/>
	3,429,240		2,983,790.90
	<hr/>		<hr/>
Recoined:	<i>Pieces.</i>		
Fiscal year 1887—dimes.....	2,570,000	206,563.75	
Fiscal year 1888—dimes.....	4,160,000	334,360.00	
	<hr/>		
	6,730,000	540,923.75	
Fiscal year 1888—quarter-dollars.....	10,000	2,009.37	
Fiscal year 1888—half-dollars.....	5,000	2,009.38	
	<hr/>		
	6,745,000		544,942.50
			<hr/>
Uncoined June 30, 1888.....			2,438,848.40
Recoined, July 1 to November 30, 1888†—dimes.	1,547,353		124,368.50
	<hr/>		<hr/>
	8,292,353		2,563,216.90
			<hr/>
Uncoined November 30, 1888†.....			2,314,479.90

* *Ante*, pp. 17, 18.

† No recoinage during November, 1888.

XXXV.—RECOINAGE AT UNITED STATES MINTS OF TRADE DOLLARS* REDEEMED UNDER ACT OF MARCH 3, 1887—Continued.

(Mint at Philadelphia.)

RECAPITULATION.

Recoinage.	Half-dollars.			Quarter-dollars.		
	Standard ounces.	Pieces.	Value.	Standard ounces.	Pieces.	Value.
March 3, 1887, to June 30, 1887...						
July 1, 1887, to June 30, 1888...	2, 009. 38	5, 000	\$2, 500	2, 009. 37	10, 000	\$2, 500
July 1, 1888, to November 30, 1888†.....						
Total.....	2, 009. 38	5, 000	2, 500	2, 009. 37	10, 000	2, 500

Recoinage.	Dimes.			Total.		
	Standard ounces.	Pieces.	Value.	Standard ounces.	Pieces.	Value.
March 3, 1887, to June 30, 1887..	206, 563. 75	2, 570, 000	\$257, 000. 00	206, 563. 75	2, 570, 000	\$257, 000. 00
July 1, 1887, to June 30, 1888...	334, 360. 00	4, 160, 000	416, 000. 00	338, 378. 75	4, 175, 000	421, 000. 00
July 1, 1888, to November 30, 1888†.....	124, 368. 50	1, 547, 353	154, 735. 30	124, 368. 50	1, 547, 353	154, 735. 30
Total.....	665, 292. 25	8, 277, 353	827, 735. 30	669, 311. 00	8, 292, 353	832, 735. 30
Uncoined November 30, 1888†.....				2, 314, 479. 90		2, 660, 019. 73
				2, 983, 790. 90		3, 492, 755. 03

Seignorage.	Half-dollars.	Quarter-dollars.	Dimes.
March 3, 1887, to June 30, 1887.....			\$19, 613. 68
July 1, 1887, to June 30, 1888.....	\$190. 63	\$190. 64	31, 720. 85
July 1, 1888, to November 30, 1888†.....			11, 799. 23
Total.....	190. 63	190. 64	63, 133. 76
			63, 515. 03
			3, 429, 240

Percentage of trade-dollar bullion recoined from March 3, 1887, to November 30, 1888† = 22. 43.

* *Ante*, pp. 17, 18.

† No recoinage during November, 1888.

XXXV.—RECOINAGE AT UNITED STATES MINTS OF TRADE DOLLARS* REDEEMED UNDER ACT OF MARCH 3, 1887—Continued.

(17 Stats., 427; 19 Stats., 215; 24 Stats., 634.)

MINT AT SAN FRANCISCO.

		Standard ounces.	Standard ounces.
Redeemed at subtreasury and transferred to mint at San Francisco:			
Fiscal year 1887.....	\$603,000		524,636.70
Fiscal year 1888.....	161,263		140,383.50
	764,263		665,020.20
Recoinced:		Pieces.	
Fiscal year 1887—dimes.....	500,000	40,187.50	
Fiscal year 1888—dimes.....	3,179,203	255,528.45	
	3,679,203	295,715.95	
Fiscal year 1888—quarter-dollars.....	768,000	154,320.00	
	4,447,203		450,035.95
Uncoined June 30, 1888.....			214,984.25
Recoinced:			
July 1 to November 30, 1888—dimes.....	1,000,000	80,375.00	
July 1 to †November 30, 1888—quarter-dollars.....	232,000	46,617.50	
	1,232,000		126,992.50
	5,679,203		
Uncoined November 30, 1888†.....			87,991.75

RECAPITULATION.

Recoinage.	Quarter-dollars.			Dimes.		
	Standard ounces.	Pieces.	Value.	Standard ounces.	Pieces.	Value.
Mar. 3, 1887, to June 30, 1887.....				40,187.50	500,000	\$50,000.00
July 1, 1887, to June 30, 1888.....	154,320.00	768,000	\$192,000	255,528.45	3,179,203	317,920.30
July 1, 1888, to Nov. 30, 1888†.....	46,617.50	232,000	58,000	80,375.00	1,000,000	100,000.00
Total.....	200,937.50	1,000,000	250,000	376,090.95	4,679,203	467,920.30

Recoinage.	Total.		
	Standard ounces.	Pieces.	Value.
March 3, 1887, to June 30, 1887.....	40,187.50	500,000	\$50,000.00
July 1, 1887, to June 30, 1888.....	409,848.45	3,947,203	509,920.30
July 1, 1888, to November 30, 1888†.....	126,992.50	1,232,000	158,000.00
	577,028.45	5,679,203	717,920.30
Uncoined November 30, 1888†.....	87,991.75		101,122.59
	665,020.20		819,043.19

Seignorage.	Quarter-dollars.	Dimes.	764,263
March 3, 1887, to June 30, 1887.....		\$3,809.82	
July 1, 1887, to June 30, 1888.....	\$14,651.91	24,261.14	
July 1, 1888, to November 30, 1888†.....	4,426.10	7,631.22	
Total.....	19,078.01	35,702.18	

Percentage of trade-dollar bullion recoinced from March 3, 1887, to †November 30, 1888=86.76.

* *Ante*, pp. 17, 18.

† No recoinage during November, 1888.

XXXV.—RECOINAGE OF TRADE-DOLLAR BULLION FROM JULY 1, 1888, TO NOVEMBER 30, 1888—Continued.

	Uncoined June 30, 1888.		Received.			
			Quarter-dollars.		Dimes.	
	Standard ounces.	Value.	Standard ounces.	Value.	Standard ounces.	Value.
Mint at Philadelphia.	2,438,848.40	\$2,802,955.80	.....	.....	124,368.50	\$154,735.30
Mint at San Francisco.	214,984.25	247,065.57	46,617.50	\$58,000	80,375.00	100,000.00
Assay office at New York	3,038,879.61	*3,495,533.00	.....	.....	.....	.....
Total	5,692,712.26	6,545,554.37	46,617.50	58,000	204,743.50	254,735.30

	Received—total.		Uncoined, November 30, 1888.	
	Standard ounces.	Value.	Standard ounces.	Value.
Mint at Philadelphia	124,368.50	\$154,735.30	2,314,479.90	\$2,660,019.73
Mint at San Francisco.....	126,992.50	158,000.00	87,991.75	101,122.89
Assay office at New York .....	.....	.....	3,038,879.61	3,495,533.00
Total	251,361.00	312,735.30	5,441,351.26	6,256,675.62
Received from March 3, 1887 to June 30, 1888.....	994,978.45	1,237,920.30	.....	.....
Received from March 3, 1887, to November 30, 1888	1,246,339.45	1,559,655.60	1,246,339.45	1,550,655.60
Aggregate .....	.....	.....	6,687,690.71	7,807,331.22
Seignorage from March 3, 1887, to November 30, 1888 .....	.....	.....	.....	118,295.22
				7,689,036

Percentage of trade-dollar bullion received from March 3, 1887, to November 30, 1888—18.63. *Ante*, pp, 17, 18.

* Redeemed at Subtreasury at New York.

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1793 to 1795		\$27,950	\$43,535			
1796		60,800	16,995		\$165.00	
1797		91,770	32,030		4,390.00	
1798		79,740	124,335		1,535.00	
1799		174,830	37,255		1,200.00	
1800		259,650	58,110			
1801		292,540	130,030			
1802		150,900	265,880		6,530.00	
1803		89,790	167,530		1,057.50	
1804		97,950	152,375		8,317.50	
1805			165,915		4,452.50	
1806			320,465		4,040.00	
1807			420,465		17,030.00	
1808			277,890		6,775.00	
1809			169,375			
1810			501,435			
1811			497,905			
1812			290,435			
1813			477,140			
1814			77,270			
1815			3,175			
1816						
1817						
1818			242,940			
1819			258,615			
1820			1,319,030			
1821			173,205		16,120.00	
1822			88,980			
1823			72,425			
1824			86,700		6,500.00	
1825			145,300		11,085.00	
1826			90,345		1,900.00	
1827			124,565		70,000.00	
1828			140,145			
1829			287,210		8,507.50	
1830			631,755		11,350.00	
1831			702,970		11,300.00	
1832			787,435		11,000.00	
1833			968,150		10,400.00	
1834			3,660,845		293,425.00	
1835			1,857,670		328,505.00	
1836			2,765,735		1,369,965.00	
1837			1,035,605		112,700.00	
1838		72,000	1,432,940		117,575.00	
1839		382,480	590,715		67,552.50	
1840		473,380	636,910		47,147.50	
1841		631,310	79,165			
1842		815,070	137,890		7,057.50	
1843		754,620	3,056,025		251,365.00	

NOTE.—Not susceptible of exact statement by years of actual date of coin, the registry of annual coinage being of coin delivered by coiners of mints within the given year, and these deliveries not having been invariably completed within the year of the date of coin, as now required.

ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.

its organization, 1793, to June 30, 1888.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
	\$204, 791. 00	\$161, 572. 00				\$4, 320. 80	
	68, 150. 00		\$1, 473. 50		\$2, 213. 50	511. 50	
	12, 546. 00	1, 959. 00	63. 00		2, 526. 10	2, 226. 35	
	327, 586. 00				2, 755. 00		
	423, 515. 00						
	220, 920. 00				2, 176. 00	1, 200. 00	
	54, 454. 00	15, 144. 50			3, 464. 00	1, 695. 50	
	41, 650. 00	14, 945. 00			1, 097. 50	650. 50	
	66, 064. 00	15, 857. 50			3, 304. 00	1, 892. 50	
	19, 570. 00	78, 259. 50	1, 684. 50		826. 50		
	321. 00	105, 861. 00	30, 348. 50		12, 078. 00	780. 00	
		419, 788. 00	51, 531. 00				
		525, 788. 00	55, 160. 75		16, 500. 00		
		684, 300. 00					
		702, 905. 00			4, 471. 00		
		638, 138. 00			635. 50		
		601, 822. 00			6, 518. 00		
		814, 029. 50					
		620, 951. 50					
		519, 537. 50			42, 150. 00		
			17, 308. 00				
		23, 575. 00	5, 000. 75				
		607, 783. 50					
		980, 161. 00	90, 293. 50				
		1, 104, 000. 00	36, 000. 00				
		375, 561. 00	31, 861. 00		94, 258. 70		
		652, 898. 50	54, 212. 75		118, 651. 20		
		779, 786. 50	16, 020. 00		10, 000. 00		
		847, 100. 00	4, 450. 00		44, 000. 00		
		1, 752, 477. 00					
		1, 471, 583. 00	42, 000. 00		51, 000. 00		
		2, 002, 090. 00					
		2, 746, 700. 00	1, 000. 00		121, 500. 00		
		1, 537, 600. 00	25, 500. 00		12, 500. 00		
		1, 856, 078. 00			77, 000. 00	61, 500. 00	
		2, 382, 400. 00			51, 000. 00	62, 000. 00	
		2, 936, 830. 00	99, 500. 00		77, 135. 00	62, 135. 00	
		2, 398, 500. 00	80, 000. 00		52, 250. 00	48, 250. 00	
		2, 603, 000. 00	39, 000. 00		48, 500. 00	68, 500. 00	
		3, 206, 002. 00	71, 500. 00		63, 500. 00	74, 000. 00	
		2, 676, 003. 00	488, 000. 00		141, 000. 00	138, 000. 00	
	1, 000. 00	3, 273, 100. 00	118, 000. 00		119, 000. 00	95, 000. 00	
		1, 814, 910. 00	63, 100. 00		104, 200. 00	113, 800. 00	
		1, 773, 000. 00	208, 000. 00		199, 250. 00	112, 750. 00	
	300. 00	1, 667, 280. 00	122, 786. 50		105, 311. 50	53, 457. 50	
	61, 005. 00	717, 504. 00	47, 031. 75		135, 858. 00	67, 204. 25	
	173, 000. 00	155, 000. 00	30, 000. 00		162, 250. 00	57, 500. 00	
	184, 618. 00	1, 006, 382. 00	22, 000. 00		188, 750. 00	40, 750. 00	
	165, 100. 00	1, 922, 000. 00	161, 400. 00		137, 000. 00	58, 250. 00	

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1844		\$63,610	\$1,701,650		\$16,960.00	
1845		261,530	2,085,495		227,627.50	
1846		200,950	1,979,710		53,995.00	
1847		8,622,580	4,579,905		74,535.00	
1848		1,454,840	1,203,875		22,215.00	
1849		6,536,180	665,350		58,235.00	\$688,567
1850	\$23,405,220	15,157,510	322,455		632,307.50	481,953
1851	41,743,100	1,763,280	1,887,525		3,431,870.00	3,317,671
1852	41,060,520	2,631,060	2,869,505		2,899,202.50	2,045,351
1853	25,226,520	2,012,530	1,528,850		3,511,670.00	4,076,051
1854	15,157,980	542,500	803,375	\$415,854	1,490,645.00	1,639,445
1855	7,293,320	1,217,010	585,490	151,665	588,700.00	758,269
1856	6,597,560	604,900	989,950	78,030	960,600.00	578,356
1857	8,787,500	166,060	490,940	62,673	535,325.00	774,789
1858	4,234,280	25,210	75,680	6,399	118,442.50	117,995
1859	871,940	160,930	84,070	46,914	98,610.00	168,244
1860	11,553,400	117,830	99,125	21,465	56,687.50	36,668
1861	59,529,060	1,132,330	3,199,750	18,216	3,181,295.00	527,499
1862	1,842,660	109,950	22,325	17,355	280,882.50	1,326,865
1863	2,855,800	12,480	12,360	15,117	75.00	6,250
1864	4,085,700	35,800	21,100	8,040	7,185.00	5,950
1865	7,024,000	40,050	6,475	3,495	3,862.50	3,725
1866	13,975,500	37,800	33,600	12,090	7,775.00	7,180
1867	5,021,300	31,400	34,600	7,950	8,125.00	5,250
1868	1,972,000	106,550	28,625	14,625	9,062.50	10,525
1869	3,503,100	18,550	8,925	7,575	10,862.50	5,925
1870	3,103,700	25,350	20,175	10,605	11,387.50	6,335
1871	1,603,000	17,800	16,150	3,990	13,375.00	3,930
1872	5,037,600	16,500	8,450	6,090	7,575.00	3,530
1873	34,196,500	8,250	562,525	75	445,062.50	125,125
1874	7,336,000	531,600	17,540	125,460	9,850.00	198,820
1875	5,914,800	1,200	1,100	60	1,050.00	420
1876	11,678,100	7,320	7,385	135	10,552.50	3,245
1877	7,953,400	8,170	5,760	4,464	4,130.00	3,920
1878	10,872,900	738,000	658,700	246,972	715,650.00	3,020
1879	4,152,600	3,847,700	1,509,750	9,090	222,475.00	3,030
1880	1,029,120	16,448,760	15,832,180	3,108	7,490.00	1,636
1881	45,200	38,772,600	28,544,000	1,650	1,700.00	7,660
1882	12,600	23,244,800	12,572,800	4,620	10,100.00	5,040
1883	800	2,087,400	1,167,200	2,820	4,900.00	10,840
1884	1,420	769,050	955,240	3,318	4,982.50	6,206
1885	16,560	2,535,270	3,097,530	2,730	2,217.50	12,205
1886	22,120	2,361,600	1,942,160	3,426	10,220.00	6,016
1887	2,420	536,800	435	18,480	15,705.00	8,543
Total	378,719,300	127,233,370	117,902,605	1,334,556	22,594,122.50	16,992,049
January 1, 1888, to June 30, 1888	3,745,400	1,066,860	285	15,873	145.00	10,830
Total	382,464,700	128,300,230	117,902,890	1,350,429	22,594,267.50	17,002,879

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1888.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$20,000	\$883,000.00	\$883,000.00	.....	\$7,250.00	\$21,500.00	.....
.....	24,500	294,500.00	230,500.00	.....	175,500.00	78,200.00	.....
.....	110,600	1,491,000.00	1,277,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	578,000.00	183,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	290,000.00	36,500.00	.....	45,150.00	33,400.00	.....
.....	62,600	626,000.00	85,000.00	.....	83,900.00	65,450.00	.....
.....	7,600	113,500.00	47,700.00	.....	193,150.00	47,750.00	.....
.....	1,300	100,375.00	40,000.00	.....	102,650.00	39,050.00	\$163,422.00
.....	1,100	38,565.00	44,265.00	.....	153,550.00	50,025.00	559,905.00
.....	46,110	1,766,354.00	3,813,555.00	.....	1,217,301.00	667,251.00	342,000.00
.....	33,140	1,491,000.00	3,095,000.00	.....	447,000.00	287,000.00	20,130.00
.....	26,000	379,750.00	714,250.00	.....	207,500.00	87,500.00	4,170.00
.....	63,500	469,000.00	1,816,000.00	.....	578,000.00	244,000.00	43,740.00
.....	94,000	994,000.00	2,411,000.00	.....	558,000.00	364,000.00	31,260.00
.....	.....	2,113,000.00	1,842,000.00	.....	154,000.00	175,000.00	48,120.00
.....	256,500	374,000.00	336,000.00	.....	43,000.00	17,000.00	10,950.00
.....	218,930	151,850.00	201,350.00	.....	60,700.00	59,950.00	8,610.00
.....	78,500	1,444,200.00	1,213,650.00	.....	192,400.00	164,050.00	14,940.00
.....	12,090	126,175.00	233,137.50	.....	84,755.00	74,627.50	10,906.50
.....	27,660	251,830.00	48,015.00	.....	1,446.00	923.00	643.80
.....	31,170	189,785.00	23,517.50	.....	3,907.00	23.50	14.10
.....	47,000	255,950.00	14,825.00	.....	1,050.00	675.00	255.00
.....	49,625	372,812.50	4,381.25	.....	872.50	536.25	681.75
.....	60,325	212,162.50	5,168.25	.....	662.50	431.25	138.75
.....	182,700	189,100.00	7,500.00	.....	46,625.00	4,295.00	123.00
.....	424,300	397,950.00	4,150.00	.....	25,660.00	10,430.00	153.00
.....	433,000	300,450.00	21,850.00	.....	47,150.00	26,830.00	120.00
.....	1,115,760	582,680.00	42,808.00	.....	75,361.00	74,443.00	127.80
.....	1,106,450	440,775.00	45,737.50	.....	239,645.00	147,397.50	58.50
.....	\$397,500	293,600	1,308,750.00	.....	394,710.00	35,630.00	18.00
.....	987,800	.....	1,180,150.00	.....	117,975.00	.....	.....
.....	218,900	.....	3,013,750.00	.....	1,073,375.00	.....	.....
.....	456,150	.....	4,454,287.50	3,180	1,146,115.00	.....	.....
.....	3,039,710	.....	4,152,255.00	2,727,927.50	102	731,051.00	.....
.....	900	.....	689,200.00	.....	565,200.00	120	167,880.00
.....	1,541	.....	2,950.00	.....	3,675.00	.....	1,510.00
.....	1,987	.....	4,877.50	.....	3,738.75	.....	3,735.50
.....	960	.....	5,487.50	.....	3,243.75	.....	2,497.50
.....	1,097	.....	2,750.00	.....	4,075.00	.....	391,110.00
.....	979	.....	4,519.50	.....	3,859.75	.....	767,571.20
.....	.....	.....	2,637.50	.....	2,218.75	.....	336,638.00
.....	.....	.....	3,065.00	.....	3,632.50	.....	253,342.70
.....	.....	.....	2,943.00	.....	1,471.50	.....	637,757.00
.....	.....	.....	2,855.00	.....	2,677.50	.....	1,128,393.90
5,107,524	149,595,607	82,307,691.50	28,924,506.00	11,342	14,279,896.30	3,948,791.90	1,260,487.20
.....	9,614,433	216.50	108.25	.....	129,608.70	.....	.....
5,107,524	159,210,040	82,307,908.00	28,924,614.25	11,342	14,409,505.00	3,948,791.90	1,260,487.20

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793 to 1795			
1796			
1797			
1798			
1799			
1800			
1801			
1802			
1803			
1804			
1805			
1806			
1807			
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1834			
1835			
1836			
1837			
1838			
1839			
1840			
1841			
1842			
1843			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.
its organization, 1793, to June 30, 1888.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	72,348.50	10,324.40	160,632.90
8,975.10	535.24	123,190.00	19,320.45	9,510.34	157,020.79
9,797.00	-----	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	-----	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,867.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	-----	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	-----	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	-----	77,270.00	561,687.50	3,578.30	642,535.80
-----	-----	3,175.00	17,308.00	-----	20,483.00
28,299.82	-----	-----	28,575.75	28,299.82	56,785.57
39,484.00	-----	-----	607,783.50	39,484.00	647,267.50
31,670.00	-----	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	-----	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	-----	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	-----	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	-----	88,980.00	805,806.50	20,723.39	915,509.89
-----	-----	72,425.00	895,550.00	-----	967,975.00
12,620.00	-----	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	-----	194,565.00	2,869,200.00	23,577.32	3,087,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	-----	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	-----	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	-----	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	-----	1,622,515.00	2,293,000.00	63,702.00	3,979,217.00
31,286.61	-----	1,040,747.50	1,949,135.50	31,286.61	3,021,169.61
24,627.00	-----	1,207,437.50	1,028,603.00	24,627.00	2,260,667.50
15,973.67	-----	710,475.00	577,750.00	15,973.67	1,304,198.67
23,833.90	-----	960,017.50	1,442,500.00	23,833.90	2,426,351.40
24,283.20	-----	4,062,010.00	2,443,750.00	24,283.20	6,530,043.20

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANS

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	53,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	43,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	13,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	123,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,143,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	123.70	
1887.....	763,182.60	238.83	
Total.....	9,044,808.75	939,470.18	912,020.00
January 1, 1888, to June 30, 1888.....	383,231.65	1,182.99	
Total.....	9,428,040.40	940,653.15	912,020.00

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1888.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	.....	\$1,782,220.00	\$1,814,750.00	\$23,987.52	\$3,620,957.52
38,948.04	.....	2,574,652.50	803,200.00	38,948.04	3,416,800.54
41,208.00	.....	2,234,655.00	1,347,580.00	41,208.00	3,623,443.00
61,836.69	.....	13,277,020.00	990,450.00	61,836.69	14,329,306.69
64,157.99	.....	2,780,930.00	420,050.00	64,157.99	3,265,137.99
41,785.00	\$199.32	7,948,332.00	922,950.00	41,984.32	8,913,266.32
44,268.44	199.06	27,756,445.50	409,600.00	44,467.50	28,210,513.00
98,897.07	738.36	52,143,446.00	446,797.00	99,635.43	52,689,878.43
50,630.94	.....	51,505,638.50	847,410.00	50,630.94	52,403,679.44
66,411.31	648.47	36,355,621.00	7,852,571.00	67,059.78	44,275,251.78
42,361.56	276.79	20,049,799.00	5,373,270.00	42,638.35	25,465,707.35
15,748.29	282.50	10,594,454.00	1,419,170.00	16,030.79	12,029,654.79
26,904.63	202.15	9,809,396.00	3,214,240.00	27,106.78	13,050,742.78
177,834.56	175.90	10,817,287.00	4,452,260.00	178,010.46	15,447,557.46
246,000.00	.....	4,573,006.50	4,332,120.00	246,000.00	9,156,126.50
364,000.00	.....	1,430,708.00	1,037,450.00	364,000.00	2,832,158.00
205,660.00	.....	11,885,175.50	681,390.00	205,660.00	12,772,225.50
101,000.00	.....	67,588,150.00	3,107,740.00	101,000.00	70,796,890.00
280,750.00	.....	3,600,037.50	541,691.50	280,750.00	4,422,479.00
498,400.00	.....	2,902,082.00	330,517.80	498,400.00	3,730,999.80
529,737.14	.....	4,163,775.00	248,417.10	529,687.14	5,338,879.24
354,292.86	.....	7,081,607.50	319,765.00	354,292.86	8,369,915.36
98,265.00	.....	14,073,945.00	428,909.25	1,042,960.00	15,545,814.25
98,210.00	.....	5,108,625.00	278,876.25	1,819,910.00	7,207,411.25
102,665.00	.....	2,141,387.50	430,343.00	1,697,150.00	4,268,890.50
64,200.00	.....	3,554,937.50	862,643.00	963,000.00	5,380,580.50
52,750.00	.....	3,177,552.50	829,400.00	350,325.00	4,357,277.50
39,295.00	.....	1,658,245.00	1,891,179.80	99,890.00	3,649,314.80
40,420.00	.....	5,079,745.00	1,989,063.50	369,380.00	7,429,188.50
116,765.00	.....	35,337,537.50	2,801,283.00	379,455.00	38,518,275.50
141,875.00	.....	8,219,270.00	2,579,995.00	342,475.00	11,141,740.00
135,280.00	.....	5,918,630.00	5,349,035.00	246,970.00	11,514,635.00
79,440.00	.....	11,706,737.50	10,269,307.50	210,800.00	22,186,845.00
8,525.00	.....	7,979,844.00	10,651,045.50	8,525.00	18,639,414.50
57,998.50	.....	13,235,242.00	11,932,850.00	58,186.50	25,226,278.50
162,312.00	.....	9,744,645.00	14,816,776.00	165,003.00	24,726,424.00
389,649.55	.....	33,322,294.00	12,615,693.75	391,395.95	46,329,383.70
392,115.75	.....	67,372,810.00	9,176,163.75	428,151.75	76,977,125.50
385,811.00	.....	35,849,960.00	11,500,132.00	960,400.00	48,310,492.00
455,981.09	.....	3,273,960.00	13,067,968.45	1,604,770.41	17,946,698.86
232,617.42	.....	1,740,216.50	14,412,369.25	796,483.78	16,949,069.53
117,653.84	.....	5,576,512.50	18,047,807.20	191,622.04	23,815,941.74
176,542.90	.....	4,345,542.00	20,606,057.50	343,186.10	25,294,785.60
452,264.83	.....	582,383.00	21,424,636.40	1,215,686.26	23,222,705.66
8,117,874.32	89,926.11	664,776,002.50	285,436,845.90	19,054,099.34	989,265,947.74
219,609.33	.....	4,839,393.00	9,744,366.45	604,023.97	15,187,783.42
8,337,483.65	89,926.11	669,615,395.50	295,180,212.35	19,658,123.31	984,493,731.16

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at New Orleans from its organization, 1838,

Calendar years.	GOLD.						SILVER.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.
1838.....							
1839.....					\$44,452.50		
1840.....			\$152,000		65,500.00		
1841.....		\$25,000	41,750		18,450.00		
1842.....		274,000	82,000		49,500.00		
1843.....		1,751,620	505,375		920,005.00		
1844.....		1,187,000	1,823,000				
1845.....		475,000	205,000				
1846.....		817,800	290,000		165,000.00		\$59,000
1847.....		5,715,000	60,000		310,000.00		
1848.....		358,500					
1849.....		239,000				\$215,000	
1850.....	\$2,820,000	575,000			210,000.00	14,000	40,000
1851.....	6,300,000	2,630,000	205,000		370,000.00	290,000	
1852.....	3,800,000	180,000			350,000.00	140,000	
1853.....	1,420,000	510,000				290,000	
1854.....	65,000	525,000	230,000	\$72,000	382,500.00		
1855.....	160,000	180,000	55,500			55,000	
1856.....	45,000	145,000	50,000		52,750.00		
1857.....	600,000	55,000	65,000		85,000.00		
1858.....	705,000	200,000					
1859.....	182,000	23,000					360,000
1860.....	132,000	111,000					515,000
1861*.....	100,000						
1879.....	46,500	15,000					2,887,000
1880.....		92,000					5,305,000
1881.....		83,500					5,708,000
1882.....		108,200					6,090,000
1883.....		8,000					8,725,000
1884.....							9,730,000
1885.....							9,185,000
1886.....							10,710,000
1887.....							11,550,000
Total.....	16,375,500	16,283,620	3,764,625	72,000	3,023,157.50	1,004,000	70,864,000
January 1, 1888, to June 30, 1888.....		135,000					6,250,000
Total.....	16,375,500	16,418,620	3,764,625	72,000	3,023,157.50	1,004,000	77,114,000

* No coinage from 1862 to 1878, inclusive.

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

to its suspension, 1861, and from its re-opening, 1879, to June 30, 1888.]

SILVER—continued.					Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Dimes.	Half-dimes.	Three cents.			
		\$40, 243. 40				\$40, 243. 40	\$40, 243. 40
\$81, 488		124, 327. 20	\$54, 827. 50		\$44, 452. 50	260, 642. 70	305, 095. 20
427, 550	\$106, 300	117, 500. 00	46, 750. 00		217, 500. 00	698, 100. 00	915, 600. 00
200, 500	113, 000	200, 750. 00	40, 750. 00		85, 200. 00	555, 000. 00	640, 200. 00
478, 500	192, 250	202, 000. 00	17, 500. 00		405, 500. 00	890, 250. 00	1, 295, 750. 00
1, 134, 000	242, 000	15, 000. 00			3, 177, 000. 00	1, 391, 000. 00	4, 568, 000. 00
1, 002, 500	185, 000		11, 000. 00		3, 010, 000. 00	1, 198, 500. 00	4, 208, 500. 00
1, 047, 000		23, 000. 00			680, 000. 00	1, 070, 000. 00	1, 750, 000. 00
1, 152, 000					1, 272, 800. 00	1, 211, 000. 00	2, 483, 800. 00
1, 292, 000	92, 000				6, 085, 000. 00	1, 384, 000. 00	7, 469, 000. 00
1, 590, 000			30, 000. 00		358, 500. 00	1, 620, 000. 00	1, 978, 500. 00
1, 155, 000		30, 000. 00	7, 000. 00		454, 000. 00	1, 192, 000. 00	1, 646, 000. 00
1, 228, 000	103, 000	51, 000. 00	34, 500. 00		3, 619, 000. 00	1, 456, 500. 00	5, 075, 500. 00
201, 000	22, 000	40, 000. 00	43, 000. 00	\$21, 600	9, 795, 000. 00	327, 600. 00	10, 122, 600. 00
72, 000	24, 000	43, 000. 00	13, 000. 00		4, 470, 000. 00	152, 000. 00	4, 622, 000. 00
664, 000	333, 000	110, 000. 00	118, 000. 00		2, 220, 000. 00	1, 225, 000. 00	3, 445, 000. 00
2, 620, 000	371, 000	177, 000. 00	78, 000. 00		1, 274, 500. 00	3, 246, 000. 00	4, 520, 500. 00
1, 844, 000	44, 000		30, 000. 00		450, 500. 00	1, 918, 000. 00	2, 368, 500. 00
1, 329, 000	242, 000	118, 000. 00	55, 000. 00		292, 750. 00	1, 744, 000. 00	2, 036, 750. 00
409, 000	295, 000	154, 000. 00	69, 080. 00		805, 000. 00	927, 000. 00	1, 732, 000. 00
3, 647, 000	130, 000	29, 000. 00	83, 000. 00		905, 000. 00	3, 889, 000. 00	4, 794, 000. 00
1, 417, 000	65, 000	48, 000. 00	28, 000. 00		205, 000. 00	1, 918, 000. 00	2, 123, 000. 00
645, 000	97, 000	4, 000. 00	53, 000. 00		243, 000. 00	1, 314, 000. 00	1, 557, 000. 00
165, 000					100, 000. 00	165, 000. 00	265, 000. 00
					61, 500. 00	2, 887, 000. 00	2, 948, 500. 00
					92, 000. 00	5, 305, 000. 00	5, 397, 000. 00
					83, 500. 00	5, 708, 000. 00	5, 791, 500. 00
					108, 200. 00	6, 090, 000. 00	6, 198, 200. 00
					8, 000. 00	8, 725, 000. 00	8, 733, 000. 00
						9, 730, 000. 00	9, 730, 000. 00
						9, 185, 000. 00	9, 185, 000. 00
						10, 710, 000. 00	10, 710, 000. 00
						11, 550, 000. 00	11, 550, 000. 00
23, 801, 538	2, 656, 550	1, 526, 820. 60	812, 327. 50	21, 600	40, 522, 902. 50	99, 682, 836. 10	140, 205, 738. 60
					135, 000. 00	6, 250, 000. 00	6, 385, 000. 00
23, 801, 538	2, 656, 550	1, 526, 820. 60	812, 327. 50	21, 600	40, 657, 902. 50	105, 932, 836. 10	146, 590, 738. 60

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Coinage of the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Calendar year.	GOLD.				Total value.
	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	
1838	\$102,915				\$102,915.00
1839	94,695		\$34,185.00		128,880.00
1840	114,480		8,830.00		123,310.00
1841	152,475		10,410.00		162,885.00
1842	298,040		11,607.50		309,647.50
1843	492,260		90,522.50		582,782.50
1844	444,910		43,330.00		488,240.00
1845	453,145		48,650.00		501,795.00
1846	401,470		48,257.50		449,727.50
1847	322,025		39,460.00		361,485.00
1848	237,325		34,427.50		271,752.50
1849	195,180		27,362.50	\$21,588	244,130.50
1850	219,750		30,370.00	8,382	258,502.00
1851	313,550		28,160.00	9,882	351,592.00
1852	457,260		10,195.00	6,360	473,815.00
1853	448,390		7,945.00	6,583	462,918.00
1854	282,065	\$3,360	4,400.00	2,935	292,760.00
1855	112,160		2,807.50	1,811	116,778.50
1856	98,980		2,185.00	1,460	102,575.00
1857	85,230		5,910.00	3,533	94,673.00
1858	76,810			3,477	80,287.00
1859	51,830		5,610.00	4,952	62,392.00
1860	73,175			1,566	74,741.00
1861	7,985				7,985.00
Total.....	5,536,055	3,360	404,625.00	72,529	6,106,569.00

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Coinage of the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Calendar year.	GOLD.			Total value.
	Half-eagles.	Quarter-eagles.	Dollars.	
1838.....	\$64,565	\$19,770.00		\$84,335.00
1839.....	117,335	45,432.50		162,767.50
1840.....	95,140	32,095.00		127,235.00
1841.....	107,555	25,742.50		133,297.50
1842.....	137,400	16,842.50		154,242.50
1843.....	221,785	65,240.00		287,025.00
1844 *	118,155	29,055.00		147,210.00
1845.....				
1846.....	64,975	12,020.00		76,995.00
1847.....	420,755	58,065.00		478,820.00
1848.....	322,360	41,970.00		364,330.00
1849.....	324,115	25,550.00	\$11,634	361,299.00
1850.....	317,955	22,870.00	6,966	347,791.00
1851.....	245,880	37,307.50	41,267	324,454.50
1852.....	362,870	24,430.00	9,434	396,734.00
1853.....	327,855		11,515	339,370.00
1854.....	196,455	18,237.50	4	214,696.50
1855.....	198,940	9,192.50	9,803	217,935.50
1856.....	142,285	19,782.50		162,067.50
1857.....	156,800		13,280	170,080.00
1858.....	194,280	22,640.00		216,920.00*
1859.....	159,235		5,235	164,470.00
1860.....	74,065	18,672.50		92,737.50
1861.....	34,395			34,395.00
Total	4,405,135	544,915.00	109,138	5,059,188.00

* Mint burned July 27, 1844.

REPORT ON THE FINANCES.

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at San Francisco]

Calendar years.	GOLD.						SILVER.	
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.	Trade dollars.
1854	\$2,829,360	\$1,238,260	\$1,340		\$615	\$14,632		
1855	17,593,500	90,000	305,000	\$19,800				
1856	23,795,000	680,000	525,500	108,500	177,800	24,600		
1857	19,410,000	280,000	435,000	42,000	170,000	10,000		
1858	16,934,200	118,000	93,000		3,000	10,000		
1859	12,728,900	70,000	66,100		38,000	15,000	\$20,000	
1860	10,899,000	50,000	106,000	21,000	89,000	13,000		
1861	15,360,000	155,000	90,000		60,000			
1862	17,083,460	125,000	47,500		20,000			
1863	19,331,400	160,600	85,000		27,000			
1864	15,873,200	25,000	19,440					
1865	20,850,000	167,600	138,060		58,440			
1866	16,845,000	200,000	219,600		97,400			
1867	18,415,000	90,000	145,000		70,000			
1868	16,750,000	135,000	260,000		85,000			
1869	13,735,000	64,300	155,000		73,750			
1870	19,640,000	80,000	85,000		40,000	3,000		
1871	18,560,000	165,000	125,000		55,000			
1872	15,600,000	173,000	182,000		45,000		9,000	
1873	20,812,000	120,000	155,000		67,500		700	\$703,000
1874	24,280,000	100,000	80,000					2,549,000
1875	24,600,000		45,000		29,000			4,487,000
1876	21,940,000	50,000	20,000		12,500			5,227,000
1877	34,700,000	170,000	133,500		88,500			9,519,000
1878	34,780,000	261,000	723,500		445,000		9,774,000	4,162,000
1879	24,476,000	2,240,000	2,131,000		108,750		9,110,000	
1880	16,720,000	5,062,500	6,744,500				8,900,000	
1881	14,540,000	9,700,000	4,845,000				12,760,000	
1882	22,500,000	1,320,000	4,845,000				9,250,000	
1883	23,780,000	380,000	416,000				6,250,000	
1884	18,320,000	1,242,500	885,000				3,200,000	
1885	13,670,000	2,280,000	6,057,500				1,497,000	
1886		8,260,000	16,340,000				750,000	
1887	5,660,000	8,170,000	9,560,000				1,771,000	
Total.....	623,011,020	43,341,560	56,064,540	186,300	1,861,255	90,232	63,291,700	26,647,000
Jan. 1, 1883, to June 30, 1888..	6,895,000	3,050,000	1,465,000				549,000	
Total.....	629,906,020	46,391,560	57,529,540	186,300	1,861,255	90,232	63,840,700	26,647,000

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

from its organization, 1854, to June 30, 1888.]

SILVER.					Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.			
					\$4,084,207.00		\$4,084,207.00
\$64,975.00	\$99,100.00				18,008,300.00	\$164,075.00	18,172,375.00
105,500.00	71,500.00		\$7,000.00		25,306,400.00	184,000.00	25,490,400.00
79,000.00	20,500.00				20,327,000.00	99,500.00	20,426,500.00
238,000.00	30,250.00		6,000.00		17,158,200.00	274,250.00	17,432,450.00
283,000.00	20,000.00		6,000.00		12,918,000.00	329,000.00	13,247,000.00
236,000.00	14,000.00		14,000.00		11,178,000.00	264,000.00	11,442,000.00
469,750.00	24,000.00		17,250.00		15,665,000.00	511,000.00	16,176,000.00
676,000.00	16,750.00		18,075.00		17,275,960.00	710,825.00	17,986,785.00
458,000.00			15,750.00	\$5,000.00	19,543,400.00	478,750.00	20,022,150.00
329,000.00	5,000.00		23,000.00	4,500.00	15,917,640.00	361,500.00	16,279,140.00
337,500.00	10,250.00		17,500.00	6,000.00	21,213,500.00	371,250.00	21,584,750.00
527,000.00	7,000.00		13,500.00	6,000.00	17,362,000.00	553,500.00	17,915,500.00
598,000.00	12,000.00		14,000.00	6,000.00	18,720,000.00	630,000.00	19,350,000.00
580,000.00	24,000.00		26,000.00	14,000.00	17,230,000.00	644,000.00	17,874,000.00
328,000.00	19,000.00		45,000.00	11,500.00	14,028,050.00	403,500.00	14,431,550.00
502,000.00			5,000.00		19,848,000.00	507,000.00	20,355,000.00
1,089,000.00	7,725.00		32,000.00	8,050.00	18,905,000.00	1,136,775.00	20,041,775.00
290,000.00	20,750.00		19,000.00	41,850.00	16,000,000.00	380,600.00	16,380,600.00
116,500.00	39,000.00		45,500.00	16,200.00	21,154,500.00	920,900.00	22,075,400.00
197,000.00	98,000.00		24,000.00		24,460,000.00	2,868,000.00	27,328,000.00
1,600,000.00	170,000.00	\$231,000.00	907,000.00		24,674,000.00	7,395,000.00	32,069,000.00
2,264,000.00	2,149,000.00		1,042,000.00		32,022,500.00	10,682,000.00	42,704,500.00
2,678,000.00	2,249,000.00		234,000.00		35,092,000.00	14,680,000.00	49,772,000.00
6,000.00	35,000.00				36,209,500.00	13,977,000.00	50,186,500.00
					28,955,750.00	9,110,000.00	38,065,750.00
					28,527,000.00	8,900,000.00	37,427,000.00
					29,085,000.00	12,760,000.00	41,845,000.00
					28,665,000.00	9,250,000.00	37,915,000.00
					24,576,000.00	6,250,000.00	30,826,000.00
			56,496.90		20,447,500.00	3,256,496.90	23,703,996.90
			4,369.00		22,007,500.00	1,501,369.00	23,508,869.00
			20,652.40		24,600,000.00	770,652.40	25,370,652.40
			445,445.00		23,390,000.00	2,216,445.00	25,606,445.00
14,052,225.00	5,141,825.00	231,000.00	3,058,538.30	119,100.00	724,554,907.00	12,541,388.30	837,096,295.30
	192,000.00		19,000.00		11,410,000.00	780,000.00	12,170,000.00
14,052,225.00	5,333,825.00	231,000.00	3,077,538.30	119,100.00	735,964,907.00	113,301,388.30	849,266,295.30

XXXVI.--COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Carson City]

Calendar year.	GOLD.			SILVER.	
	Double-eagles.	Eagles.	Half-eagles.	Dollars.	Trade dollars.
1870.....	\$75,780	\$50,080	\$38,375	\$12,462	.....
1871.....	293,740	71,850	103,850	1,376	.....
1872.....	593,000	55,000	84,900	3,150	.....
1873.....	448,200	45,430	37,080	2,300	\$124,500
1874.....	2,301,700	167,670	105,990	.....	1,373,200
1875.....	2,223,020	77,150	59,140	.....	1,573,700
1876.....	2,768,820	46,960	34,485	.....	509,000
1877.....	851,300	33,320	43,400	.....	534,000
1878.....	263,600	32,440	45,270	2,212,000	97,000
1879.....	214,160	17,620	86,405	756,000	.....
1880.....	.....	111,900	255,085	591,000	.....
1881.....	.....	240,150	69,430	296,000	.....
1882.....	782,800	67,640	414,085	1,133,000	.....
1883.....	1,199,240	120,000	64,790	1,204,000	.....
1884.....	1,622,780	99,250	82,010	1,136,000	.....
1885.....	189,000	.....	.....	228,000	.....
Total.....	13,827,140	1,245,460	1,524,245	7,575,288	4,211,400

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

from its organization, 1870, to June 30, 1888.]

SILVER.				Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.			
\$27,308.50	\$2,085.00	-----	-----	\$173,235	\$41,855.50	\$215,090.50
69,975.00	2,722.50	-----	\$2,010.00	469,440	76,083.50	545,523.50
136,000.00	2,275.00	-----	2,400.00	732,900	143,825.00	876,725.00
168,530.00	4,115.50	-----	3,119.10	530,710	302,564.60	833,274.60
29,500.00	-----	-----	1,081.70	2,575,360	1,403,781.70	3,979,141.70
504,000.00	35,000.00	\$26,658	464,500.00	2,359,310	2,603,858.00	4,963,168.00
978,000.00	1,236,000.00	2,000	827,000.00	2,850,215	3,552,000.00	6,402,215.00
710,000.00	1,048,000.00	-----	770,000.00	928,020	3,062,000.00	3,990,020.00
31,000.00	249,000.00	-----	20,000.00	341,310	2,609,000.00	2,950,310.00
-----	-----	-----	-----	318,185	756,000.00	1,074,185.00
-----	-----	-----	-----	366,985	591,000.00	957,985.00
-----	-----	-----	-----	309,580	296,000.00	605,580.00
-----	-----	-----	-----	1,264,525	1,133,000.00	2,397,525.00
-----	-----	-----	-----	1,384,030	1,204,000.00	2,588,030.00
-----	-----	-----	-----	1,804,040	1,136,000.00	2,940,040.00
-----	-----	-----	-----	189,000	228,000.00	417,000.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	16,596,845	19,138,968.30	35,735,813.30

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1843.
RECAPITULATION.

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1793-1795.....		\$27,950	\$43,535			
1796.....		60,800	16,995		\$165.00	
1797.....		91,770	32,030		4,360.00	
1798.....		79,740	124,335		1,535.00	
1799.....		174,830	37,255		1,200.00	
1800.....		259,650	58,110			
1801.....		292,540	130,030			
1802.....		150,900	265,880		6,530.00	
1803.....		89,790	167,530		1,057.50	
1804.....		97,950	152,375		8,317.50	
1805.....			165,915		4,452.50	
1806.....			320,465		4,040.00	
1807.....			420,465		17,030.00	
1808.....			277,890		6,775.00	
1809.....			169,375			
1810.....			501,435			
1811.....			497,905			
1812.....			290,435			
1813.....			477,140			
1814.....			77,270			
1815.....			3,175			
1816.....						
1817.....						
1818.....			242,940			
1819.....			258,615			
1820.....			1,319,030			
1821.....			173,205		16,120.00	
1822.....			88,980			
1823.....			72,425			
1824.....			86,700		6,500.00	
1825.....			145,300		11,085.00	
1826.....			90,345		1,900.00	
1827.....			124,565		70,000.00	
1828.....			140,145			
1829.....			287,210		8,507.50	
1830.....			661,755		11,350.00	
1831.....			702,970		11,300.00	
1832.....			787,435		11,000.00	
1833.....			968,150		10,400.00	
1834.....			3,660,845		293,425.00	
1835.....			1,857,670		328,505.00	
1836.....			2,765,735		1,369,965.00	
1837.....			1,035,605		112,700.00	
1838.....		72,000	1,600,420		137,345.00	
1839.....		382,480	802,745		191,622.50	
1840.....		473,380	1,048,530		153,572.50	
1841.....		656,310	380,945		54,602.50	
1842.....		1,089,070	655,330		85,007.50	
1843.....		2,506,240	4,275,425		1,327,132.50	

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$204, 791	\$161, 572. 00				\$4, 320. 80	.....
.....	68, 150		\$1, 473. 50		\$2, 213. 50	511. 50	.....
.....	12, 546	1, 959. 00	63. 00		2, 526. 10	2, 226. 35	.....
.....	327, 536				2, 755. 00		.....
.....	423, 515						.....
.....	220, 920				2, 176. 00	1, 200. 00	.....
.....	54, 454	15, 144. 50			3, 464. 00	1, 695. 50	.....
.....	41, 650	14, 945. 00			1, 097. 50	650. 50	.....
.....	66, 064	15, 857. 50			3, 304. 00	1, 892. 50	.....
.....	19, 570	78, 259. 50	1, 684. 50		826. 50		.....
.....	321	105, 861. 00	30, 348. 50		12, 078. 00	780. 00	.....
.....		419, 788. 00	51, 531. 00				.....
.....		525, 788. 00	55, 160. 75		16, 500. 00		.....
.....		684, 300. 00					.....
.....		702, 905. 00			4, 471. 00		.....
.....		638, 138. 00			635. 50		.....
.....		601, 822. 00			6, 518. 00		.....
.....		814, 029. 50					.....
.....		620, 951. 50					.....
.....		519, 537. 50			42, 150. 00		.....
.....			17, 308. 00				.....
.....		23, 575. 00	5, 000. 75				.....
.....		607, 783. 50					.....
.....		980, 161. 00	90, 293. 50				.....
.....		1, 104, 000. 00	36, 000. 00				.....
.....		375, 561. 00	31, 861. 00		94, 258. 70		.....
.....		652, 898. 50	54, 212. 75		118, 651. 20		.....
.....		779, 786. 50	16, 020. 00		10, 000. 00		.....
.....		847, 100. 00	4, 450. 00		44, 000. 00		.....
.....		1, 752, 477. 00					.....
.....		1, 471, 583. 00	42, 000. 00		51, 000. 00		.....
.....		2, 002, 090. 00					.....
.....		2, 746, 700. 00	1, 000. 00		121, 500. 00		.....
.....		1, 537, 600. 00	25, 500. 00		12, 500. 00		.....
.....		1, 856, 078. 00			77, 000. 00	61, 500. 00	.....
.....		2, 382, 400. 00			51, 000. 00	62, 000. 00	.....
.....		2, 936, 830. 00	99, 500. 00		77, 135. 00	62, 135. 00	.....
.....		2, 398, 500. 00	80, 000. 00		62, 250. 00	48, 250. 00	.....
.....		2, 603, 000. 00	39, 000. 00		48, 500. 00	68, 500. 00	.....
.....		3, 208, 002. 00	71, 500. 00		63, 500. 00	74, 000. 00	.....
.....		2, 676, 003. 00	488, 000. 00		141, 000. 00	138, 000. 00	.....
.....	1, 000	3, 273, 100. 00	118, 000. 00		119, 000. 00	95, 000. 00	.....
.....		1, 814, 910. 00	63, 100. 00		104, 200. 00	113, 800. 00	.....
.....		1, 773, 000. 00	208, 000. 00		239, 493. 40	112, 750. 00	.....
.....	300	1, 748, 768. 00	122, 786. 50		229, 638. 70	103, 285. 00	.....
.....	61, 005	1, 145, 054. 00	153, 331. 75		253, 358. 00	113, 954. 25	.....
.....	173, 000	355, 500. 00	143, 000. 00		363, 000. 00	98, 250. 00	.....
.....	184, 618	1, 484, 882. 00	214, 250. 00		390, 750. 00	58, 250. 00	.....
.....	165, 100	3, 056, 000. 00	403, 400. 00		152, 000. 00	58, 250. 00	.....

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGAN

RECAPITULATION—Continued.

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three-dollars.	Quarter-eagles.	Dollars.
1844		\$1,250,610	\$4,087,715		\$89,345.00	
1845		736,530	2,743,640		276,277.50	
1846		1,018,750	2,736,155		279,272.50	
1847		14,327,580	5,382,685		482,060.00	
1848		1,813,340	1,863,660		98,612.50	
1849		6,775,130	1,184,645		111,147.50	\$936,789
1850	\$26,225,220	3,489,510	860,160		895,547.50	511,301
1851	48,043,100	4,393,280	2,651,955		3,867,337.50	3,658,820
1852	44,860,520	2,811,060	3,689,635		3,283,827.50	2,201,145
1853	26,646,520	2,522,530	2,305,095		3,519,615.00	4,384,149
1854	18,052,340	2,305,760	1,513,235	\$491,214	1,896,397.50	1,657,016
1855	25,046,820	1,487,010	1,257,090	171,465	600,700.00	824,883
1856	30,437,560	1,429,900	1,806,665	181,530	1,213,117.50	604,416
1857	28,797,500	481,060	1,232,970	104,673	796,235.00	801,602
1858	21,873,420	343,210	439,770	6,399	144,082.50	131,472
1859	13,782,840	253,930	361,235	46,914	142,220.00	193,491
1860	22,584,400	278,830	352,365	42,465	164,360.00	51,234
1861	74,989,060	1,287,330	3,332,130	18,216	3,241,295.00	527,499
1862	18,926,120	234,950	69,825	17,355	300,882.50	1,326,865
1863	22,187,200	112,480	97,360	15,117	27,075.00	6,250
1864	19,958,900	60,800	40,540	8,040	7,185.00	5,950
1865	27,874,000	207,050	144,535	3,495	62,302.50	3,725
1866	30,820,500	237,800	253,200	12,090	105,175.00	7,180
1867	23,436,300	121,400	179,609	7,950	78,125.00	5,250
1868	18,722,000	241,550	288,625	14,625	94,062.50	10,525
1869	17,238,100	82,850	163,925	7,575	84,612.50	5,925
1870	22,819,480	164,430	143,550	10,605	51,387.50	9,335
1871	20,456,740	254,650	245,000	3,990	68,375.00	3,930
1872	21,230,600	244,500	275,350	6,090	52,575.00	3,530
1873	55,456,700	173,680	754,605	75	512,562.50	125,125
1874	33,917,700	799,270	203,530	125,460	9,850.00	198,820
1875	32,737,820	78,350	105,240	60	30,050.00	420
1876	46,386,920	104,280	61,820	135	23,052.50	3,245
1877	43,504,700	211,490	182,660	4,464	92,630.00	3,920
1878	45,916,500	1,031,440	1,427,470	246,972	1,160,650.00	3,020
1879	28,889,260	6,120,320	3,727,155	9,090	331,225.00	3,030
1880	17,749,120	21,715,160	22,831,765	3,108	7,490.00	1,636
1881	14,585,200	48,796,250	33,458,430	1,650	1,700.00	7,660
1882	23,295,400	24,740,640	17,831,885	4,629	10,100.00	5,040
1883	24,980,040	2,595,400	1,647,990	2,820	4,900.00	10,840
1884	19,944,200	2,110,800	1,922,250	3,318	4,982.50	6,206
1885	13,875,560	4,815,270	9,065,030	2,730	2,217.50	12,205
1886	22,120	10,621,600	18,282,160	3,426	19,220.00	6,016
1887	5,662,420	8,706,800	9,560,435	18,480	15,705.00	8,543
Total	1,031,932,960	188,104,010	189,197,205	1,596,216	28,518,075.00	18,267,948
Jan. 1 to June 30, 1888	10,640,400	4,251,860	1,465,285	15,873	145.00	10,830
Total	1,042,573,360	192,355,870	190,662,490	1,612,089	28,518,220.00	18,278,778

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION—Continued.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$20,000	\$1,885,500.00	\$1,068,000.00	.....	\$7,250.00	\$32,500.00	.....
.....	24,500	1,341,500.00	230,500.00	.....	198,500.00	78,200.00	.....
.....	169,600	2,257,000.00	127,500.00	.....	8,130.00	1,350.00	.....
.....	140,750	1,870,000.00	275,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	1,880,000.00	36,500.00	.....	45,150.00	63,400.00	.....
.....	62,600	1,781,000.00	85,000.00	.....	113,900.00	72,450.00	.....
.....	47,500	1,841,500.00	150,700.00	.....	244,150.00	82,250.00	.....
.....	1,300	301,375.00	62,000.00	.....	142,650.00	82,050.00	\$185,022.00
.....	1,100	110,565.00	68,265.00	.....	196,550.00	63,025.00	559,905.00
.....	46,110	2,430,354.00	4,146,555.00	.....	1,327,301.00	785,251.00	342,000.00
.....	33,140	4,111,000.00	3,466,000.00	.....	624,000.00	365,000.00	20,130.00
.....	26,000	2,288,725.00	857,350.00	.....	207,500.00	117,500.00	4,170.00
.....	63,500	1,903,500.00	2,129,500.00	.....	703,000.00	299,000.00	43,740.00
.....	94,000	1,482,000.00	2,726,500.00	.....	712,000.00	433,000.00	31,260.00
.....	.....	5,998,000.00	2,002,250.00	.....	189,000.00	258,000.00	48,120.00
.....	636,500	2,074,000.00	421,000.00	.....	97,000.00	45,000.00	10,950.00
.....	733,930	1,032,850.00	312,350.00	.....	78,700.00	92,950.00	8,610.00
.....	78,500	2,078,950.00	1,237,650.00	.....	209,650.00	164,050.00	14,940.00
.....	12,090	802,175.00	249,887.50	.....	102,830.00	74,627.50	10,906.50
.....	27,660	709,830.00	48,015.00	.....	17,196.00	5,923.00	643.80
.....	31,170	518,785.00	28,517.50	.....	26,907.00	4,523.50	14.10
.....	47,000	593,450.00	25,075.00	.....	18,550.00	6,675.00	255.00
.....	49,625	899,812.50	11,381.25	.....	14,372.50	6,536.25	681.75
.....	60,325	810,162.50	17,156.25	.....	14,662.50	6,431.25	138.75
.....	182,700	769,100.00	31,500.00	.....	72,625.00	18,295.00	123.00
.....	424,300	725,950.00	23,150.00	.....	70,660.00	21,930.00	153.00
.....	445,462	829,758.50	23,935.00	.....	52,150.00	26,830.00	120.00
.....	1,117,136	1,741,655.00	53,255.50	.....	109,371.00	82,493.00	127.80
.....	1,118,600	866,775.00	68,762.50	.....	261,045.00	189,247.50	58.50
\$1,225,000	296,600	1,593,780.00	414,190.50	.....	443,329.10	51,830.00	18.00
4,910,000	.....	1,406,650.00	215,975.00	.....	319,151.70	.....	.....
6,279,600	.....	5,117,750.00	1,278,375.00	\$265,598	2,406,570.00	.....	.....
6,192,150	.....	7,451,575.00	7,839,287.50	5,180	3,015,115.00	.....	.....
13,092,710	.....	7,540,255.00	6,024,927.50	102	1,735,051.00	.....	.....
4,259,900	22,495,550	726,200.00	849,200.00	120	187,880.00	.....	.....
1,541	27,560,100	2,950.00	3,675.00	.....	1,510.00	.....	.....
1,987	27,397,355	4,877.50	3,738.75	.....	3,735.50	.....	.....
960	27,927,975	5,487.50	3,243.75	.....	2,497.50	.....	.....
1,097	27,574,100	2,750.00	4,075.00	.....	391,110.00	.....	.....
979	28,470,039	4,519.50	3,859.75	.....	767,571.20	.....	.....
.....	28,136,875	2,637.50	2,218.75	.....	393,134.90	.....	.....
.....	28,697,767	3,065.00	3,632.50	.....	257,711.70	.....	.....
.....	31,423,886	2,943.00	1,471.50	.....	658,409.40	.....	.....
.....	33,611,710	2,855.00	2,677.50	.....	1,573,838.90	.....	.....
35,965,924	291,326,595	122,815,768.00	39,302,079.00	271,000	20,955,366.00	4,880,219.40	1,282,087.20
.....	16,413,433	216.50	192,108.25	.....	148,608.70	.....	.....
35,965,924	307,740,028	122,815,984.50	39,494,187.25	271,000	21,103,974.70	4,880,219.40	1,282,087.20

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

RECAPITULATION—Continued.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793 to 1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
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1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION—Continued.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	72,348.50	10,324.40	160,632.90
8,975.10	535.24	128,190.50	19,320.45	9,510.34	157,020.79
9,797.00	.....	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	.....	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	.....	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	.....	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	.....	77,270.00	561,687.50	3,578.30	642,535.80
.....	.....	3,175.00	17,308.00	.....	20,483.00
28,209.82	.....	.....	28,575.75	28,209.82	56,785.57
39,484.00	.....	.....	607,783.50	39,484.00	647,267.50
31,670.00	.....	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	.....	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	.....	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	.....	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	.....	88,980.00	805,806.50	20,723.39	915,509.89
.....	.....	72,425.00	895,550.00	.....	967,975.00
12,620.00	.....	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	.....	194,565.00	2,869,200.00	23,577.32	3,087,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	.....	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,020.00	.....	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	.....	1,809,765.00	2,333,243.40	63,702.00	4,206,710.40
31,286.61	.....	1,376,847.50	2,209,778.20	31,286.61	3,617,912.31
24,627.00	.....	1,675,482.50	1,726,703.00	24,627.00	3,426,812.50
15,973.67	.....	1,091,857.50	1,132,750.00	15,973.67	2,240,581.17
23,833.90	.....	1,829,407.50	2,332,750.00	23,833.90	4,185,991.40
24,283.20	.....	8,108,797.50	3,834,750.00	24,283.20	11,967,830.70

XXXVI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO JANUARY 1, 1888.
 RECAPITULATION—Continued.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
Total.....	9,044,898.75	939,470.16	912,020.00
January 1, 1888, to June 30, 1888.....	383,231.65	1,182.99	
Total.....	9,428,040.40	940,653.15	912,020.00

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION—Continued.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	-----	\$5,427,670.00	\$3,013,250.00	\$23,987.52	\$8,464,907.52
38,948.04	-----	3,756,447.50	1,873,200.00	38,948.04	5,668,595.54
41,208.00	-----	4,034,177.50	2,558,580.00	41,208.00	6,653,965.50
61,836.69	-----	20,202,325.00	2,374,450.00	61,836.69	22,638,611.69
64,157.99	-----	3,775,512.50	2,040,050.00	64,157.99	5,879,720.49
41,785.00	\$199.32	9,007,761.50	2,114,950.00	41,984.32	11,164,695.82
44,268.44	199.06	31,981,738.50	1,866,100.00	44,467.50	33,892,306.00
98,897.07	738.36	62,614,492.50	774,397.00	99,635.43	63,488,524.93
50,630.94	-----	56,846,187.50	999,410.00	50,630.94	57,896,228.44
66,411.31	648.47	39,377,909.00	9,077,571.00	67,059.78	48,522,539.78
42,361.56	276.79	25,915,962.50	8,619,270.00	42,638.35	34,577,870.85
15,748.29	282.50	29,387,968.00	3,501,245.00	16,030.79	32,905,243.79
26,904.63	202.15	35,673,188.50	5,142,240.00	27,106.78	40,842,535.28
177,834.56	175.90	32,214,040.00	5,478,760.00	178,010.46	37,870,810.46
246,000.00	-----	22,938,413.50	8,495,370.00	246,000.00	31,679,783.50
364,000.00	-----	14,780,570.00	3,284,450.00	364,000.00	18,429,020.00
205,660.00	-----	23,473,054.00	2,259,390.00	205,660.00	25,938,704.00
101,000.00	-----	83,395,530.00	3,783,740.00	101,000.00	87,280,270.00
280,750.00	-----	20,875,997.50	1,252,516.50	280,750.00	22,409,264.00
498,400.00	-----	22,445,482.00	809,267.80	498,400.00	23,753,149.80
529,737.14	-----	20,081,415.00	609,917.10	529,737.14	21,618,019.24
354,292.86	-----	28,295,107.50	691,005.00	354,292.86	29,340,405.36
98,265.00	-----	31,435,945.00	982,409.25	1,042,960.00	33,461,314.25
98,210.00	-----	23,828,625.00	908,876.25	1,819,010.00	26,557,411.25
102,665.00	-----	19,371,387.50	1,074,343.00	1,697,150.00	22,142,880.50
64,200.00	-----	17,582,987.50	1,266,143.00	963,000.00	19,812,130.50
52,750.00	-----	23,198,787.50	1,378,255.50	850,325.00	24,927,368.00
39,295.00	-----	21,032,685.00	3,104,038.30	99,890.00	24,236,613.30
40,420.00	-----	21,812,645.00	2,504,488.50	369,380.00	24,686,513.50
116,785.00	-----	57,022,747.50	4,024,747.60	379,455.00	61,426,950.10
141,875.00	-----	35,254,630.00	6,851,776.70	342,475.00	42,448,881.70
135,280.00	-----	32,951,940.00	15,347,893.00	246,970.00	48,546,803.00
79,440.00	-----	46,579,452.50	24,503,307.50	210,800.00	71,293,560.00
8,525.00	-----	43,999,864.00	28,393,045.50	8,525.00	72,401,434.50
57,998.50	-----	49,786,052.00	28,518,850.00	58,186.50	78,363,088.50
162,312.00	-----	39,080,080.00	27,569,776.00	165,003.00	66,814,859.00
389,649.55	-----	62,308,279.00	27,411,693.75	391,395.95	90,111,368.70
392,115.75	-----	96,850,690.00	27,940,163.75	423,151.75	125,219,205.50
385,811.00	-----	65,887,685.00	27,973,132.00	960,400.00	94,821,217.00
455,981.09	-----	29,241,990.00	29,246,068.45	1,604,770.41	60,093,728.86
232,617.42	-----	23,991,756.50	28,534,866.15	796,483.78	53,323,106.43
117,653.84	-----	27,773,012.50	28,962,176.20	191,622.04	56,926,810.74
176,542.90	-----	28,945,542.00	32,086,709.90	343,186.10	61,375,438.00
452,264.83	-----	23,972,383.00	35,191,081.40	1,215,686.26	60,379,150.66
8,117,874.32	39,926.11	1,457,616,414.00	516,799,038.60	19,054,099.34	1,993,469,551.94
219,609.33	-----	16,884,393.00	16,754,366.45	604,023.97	33,742,783.42
8,337,483.65	39,926.11	1,474,000,807.00	533,553,405.05	19,658,123.31	2,027,212,335.36

XXXVII.—PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES FROM THE ORGANIZATION OF THE MINT IN 1792, TO 1844, AND ANNUALLY SINCE.

[The estimate from 1792 to 1873, inclusive, is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

Years.	Gold.	Silver.	Total.
April 2, 1792—July 31, 1834.....	\$14,000,000	Insignificant.	\$14,000,000
July 31, 1834—December 31, 1844.....	7,500,000	\$250,000	7,750,000
1845.....	1,008,327	50,000	1,058,327
1846.....	1,139,357	50,000	1,189,357
1847.....	889,085	50,000	939,085
1848.....	10,000,000	50,000	10,050,000
1849.....	40,000,000	50,000	40,050,000
1850.....	50,000,000	50,000	50,050,000
1851.....	55,000,000	50,000	55,050,000
1852.....	60,000,000	50,000	60,050,000
1853.....	65,000,000	50,000	65,050,000
1854.....	60,000,000	50,000	60,050,000
1855.....	55,000,000	50,000	55,050,000
1856.....	55,000,000	50,000	55,050,000
1857.....	55,000,000	50,000	55,050,000
1858.....	50,000,000	500,000	50,500,000
1859.....	50,000,000	100,000	50,100,000
1860.....	46,000,000	150,000	46,150,000
1861.....	43,000,000	2,000,000	45,000,000
1862.....	39,200,000	4,500,000	43,700,000
1863.....	40,000,000	8,500,000	48,500,000
1864.....	46,100,000	11,000,000	57,100,000
1865.....	53,225,000	11,250,000	64,475,000
1866.....	53,500,000	10,000,000	63,500,000
1867.....	51,725,000	13,500,000	65,225,000
1868.....	48,000,000	12,000,000	60,000,000
1869.....	49,500,000	12,000,000	61,500,000
1870.....	50,000,000	16,000,000	66,000,000
1871.....	43,500,000	23,000,000	66,500,000
1872.....	36,000,000	28,750,000	64,750,000
1873.....	36,000,000	35,750,000	71,750,000
1874.....	33,500,000	37,300,000	70,800,000
1875.....	33,400,000	31,700,000	65,100,000
1876.....	39,900,000	38,800,000	78,700,000
1877.....	46,900,000	39,800,000	86,700,000
1878.....	51,200,000	45,200,000	96,400,000
1879.....	38,900,000	40,800,000	79,700,000
1880.....	36,000,000	39,200,000	75,200,000
1881.....	34,700,000	43,000,000	77,700,000
1882.....	32,500,000	46,800,000	79,300,000
1883.....	30,000,000	46,200,000	76,200,000
1884.....	30,800,000	48,800,000	79,600,000
1885.....	31,800,000	51,600,000	83,400,000
1886.....	35,000,000	51,000,000	86,000,000
1887.....	33,000,000	53,357,000	86,357,000
Total.....	1,772,886,769	803,457,000	2,576,343,769

XXXVIII.—RATIO OF SILVER TO GOLD EACH YEAR SINCE 1637.

[NOTE.—From 1687 to 1832 the ratios are taken from Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1887 from daily telegrams from London to the Bureau of the Mint.]

Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.
1687..	14. 94	1721..	15. 05	1755..	14. 68	1789..	14. 75	1822..	15. 80	1855..	15. 38
1688..	14. 94	1722..	15. 17	1756..	14. 94	1790..	15. 04	1823..	15. 84	1856..	15. 38
1689..	15. 02	1723..	15. 20	1757..	14. 87	1791..	15. 05	1824..	15. 82	1857..	15. 27
1690..	15. 02	1724..	15. 11	1758..	14. 85	1792..	15. 17	1825..	15. 70	1858..	15. 38
1691..	14. 98	1725..	15. 11	1759..	14. 15	1793..	15. 00	1826..	15. 76	1859..	15. 19
1692..	14. 92	1726..	15. 15	1760..	14. 14	1794..	15. 37	1827..	15. 74	1860..	15. 29
1693..	14. 83	1727..	15. 24	1761..	14. 54	1795..	15. 55	1828..	15. 78	1861..	15. 50
1694..	14. 87	1728..	15. 11	1762..	15. 27	1796..	15. 65	1829..	15. 78	1862..	15. 35
1695..	15. 02	1729..	14. 92	1763..	14. 99	1797..	15. 41	1830..	15. 82	1863..	15. 37
1696..	15. 00	1730..	14. 81	1764..	14. 70	1798..	15. 59	1831..	15. 72	1864..	15. 37
1697..	15. 20	1731..	14. 94	1765..	14. 83	1799..	15. 74	1832..	15. 73	1865..	15. 44
1698..	15. 07	1732..	15. 09	1766..	14. 80	1800..	15. 68	1833..	15. 93	1866..	15. 43
1699..	14. 94	1733..	15. 18	1767..	14. 85	1801..	15. 46	1834..	15. 73	1867..	15. 57
1700..	14. 81	1734..	15. 39	1768..	14. 80	1802..	15. 26	1835..	15. 80	1868..	15. 59
1701..	15. 07	1735..	15. 41	1769..	14. 72	1803..	15. 41	1836..	15. 72	1869..	15. 60
1702..	15. 52	1736..	15. 18	1770..	14. 62	1804..	15. 41	1837..	15. 83	1870..	15. 57
1703..	15. 17	1737..	15. 02	1771..	14. 66	1805..	15. 79	1838..	15. 85	1871..	15. 57
1704..	15. 22	1738..	14. 91	1772..	14. 52	1806..	15. 52	1839..	15. 62	1872..	15. 63
1705..	15. 11	1739..	14. 91	1773..	14. 62	1807..	15. 43	1840..	15. 62	1873..	15. 92
1706..	15. 27	1740..	14. 94	1774..	14. 62	1808..	16. 08	1841..	15. 70	1874..	16. 17
1707..	15. 44	1741..	14. 92	1775..	14. 72	1809..	15. 96	1842..	15. 87	1875..	16. 59
1708..	15. 41	1742..	14. 85	1776..	14. 55	1810..	15. 77	1843..	15. 93	1876..	17. 88
1709..	15. 31	1743..	14. 85	1777..	14. 54	1811..	15. 53	1844..	15. 85	1877..	17. 22
1710..	15. 22	1744..	14. 87	1778..	14. 68	1812..	16. 11	1845..	15. 92	1878..	17. 94
1711..	15. 29	1745..	14. 98	1779..	14. 80	1813..	16. 25	1846..	15. 90	1879..	18. 40
1712..	15. 31	1746..	15. 13	1780..	14. 72	1814..	15. 04	1847..	15. 80	1880..	18. 05
1713..	15. 24	1747..	15. 26	1781..	14. 78	1815..	15. 26	1848..	15. 85	1881..	18. 16
1714..	15. 13	1748..	15. 11	1782..	14. 42	1816..	15. 28	1849..	15. 78	1882..	18. 19
1715..	15. 11	1749..	14. 80	1783..	14. 48	1817..	15. 11	1850..	15. 70	1883..	18. 64
1716..	15. 09	1750..	14. 55	1784..	14. 70	1818..	15. 35	1851..	15. 46	1884..	18. 57
1717..	15. 13	1751..	14. 39	1785..	14. 92	1819..	15. 33	1852..	15. 59	1885..	19. 41
1718..	15. 11	1752..	14. 54	1786..	14. 96	1820..	15. 62	1853..	15. 33	1886..	20. 78
1719..	15. 09	1753..	14. 54	1787..	14. 92	1821..	15. 95	1854..	15. 33	1887..	21. 10
1720..	15. 04	1754..	14. 48	1788..	14. 65						

XXXIX.—COINAGES OF NATIONS—CALENDAR

Countries.	1884.	
	Gold.	Silver.
United States.....	\$23,991,756	\$28,534,866
Mexico.....	328,698	25,377,378
Great Britain.....	11,309,819	3,204,824
Australia.....	22,196,106	.....
India*.....	.....	17,353,531
Canada.....	.....	.....
France.....	.....	23,160
Cochin-China.....	.....	120,000
Monaco.....	.....	.....
Belgium.....	.....	.....
Italy.....	62,165	2,121,953
Switzerland.....	.....	.....
Spain.....	4,983,004	6,738,971
Portugal.....	186,840	.....
Netherlands.....	.....	182,910
Germany.....	13,723,494	114,319
Austria-Hungary†.....	2,444,004	4,987,781
Norway.....	.....	.....
Sweden.....	1,022,420	132,784
Denmark.....	.....	.....
Russia†.....	18,615,074	1,238,746
Turkey.....	.....	.....
Siam.....	.....	.....
Egypt.....	.....	.....
Japan.....	569,415	3,599,912
Hayti.....	.....	.....
Chili.....	.....	.....
Argentine Republic.....	.....	.....
Peru.....	.....	1,400,949
Colombia.....	.....	.....
Venezuela.....	.....	.....
Guatemala.....	.....	.....
Brazil.....	.....	.....
Honduras.....	.....	.....
Congo.....	.....	.....
Nicaragua.....	.....	.....
Straits Settlements.....	.....	.....
Hawaiian Islands.....	.....	700,000
Hong-Kong.....	.....	.....
Costa Rica.....	.....	.....
Total.....	99,432,795	95,832,084

* Rupee calculated at coining rate, \$0.4737.

† Silver florin calculated at coining rate, \$0.432.

YEARS, EXCEPT FOR MEXICO AND BRAZIL AND FOR INDIA IN 1884.

1885.		1886.		1887.	
Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
\$27,773,012	\$28,962,176	\$28,945,542	\$32,086,709	\$23,972,383	\$35,191,081
423,250	25,840,727	367,490	26,991,804	398,647	26,844,031
14,366,677	3,540,719	-----	2,031,194	9,728,498	4,142,136
21,894,857	-----	22,524,595	-----	24,122,267	-----
106,987	48,487,114	-----	27,121,414	4,249	44,142,013
-----	-----	-----	225,000	-----	85,000
55,854	-----	4,455,733	29,795	4,760,960	1,719,742
-----	1,279,511	-----	3,215,771	-----	3,126,410
164,648	-----	289,500	-----	-----	-----
-----	-----	-----	921,768	-----	583,632
635,873	290,831	227,771	1,795,364	-----	6,253,200
-----	-----	965,000	501,800	-----	270,200
2,435,108	3,678,314	2,369,765	5,057,506	-----	11,389,414
246,240	-----	179,626	299,765	270,000	960,120
280,000	80,400	217,647	-----	163,831	76,380
1,939,443	577,664	8,506,210	1,153,963	28,135,270	715,343
2,791,958	4,147,659	2,684,139	4,384,433	2,869,750	5,556,395
-----	53,600	539,484	-----	-----	80,400
33,500	78,281	982,188	-----	314,830	56,082
-----	-----	-----	13,624	-----	-----
20,685,852	964,769	14,761,717	1,304,101	20,109,276	1,551,710
-----	-----	3,652,000	890,600	-----	-----
-----	-----	-----	-----	-----	2,216,065
-----	-----	-----	3,204,151	246,354	2,159,690
1,004,005	6,320,927	900,165	9,086,077	397,426	10,273,555
-----	-----	-----	144,750	-----	500,000
77,580	564,080	37,210	966,080	25,360	333,000
984,000	-----	1,988,670	-----	9,173,370	-----
-----	1,326,266	-----	592,065	-----	1,685,000
-----	-----	26,965	1,354,226	-----	-----
-----	-----	-----	1,286,345	-----	-----
-----	-----	-----	27,387	-----	-----
58,738	12,090	20,653	30,373	-----	-----
-----	106,510	-----	-----	-----	71,978
-----	-----	-----	-----	-----	19,300
-----	400,000	-----	-----	-----	400,000
-----	-----	-----	-----	-----	177,000
-----	-----	-----	-----	-----	400,000
-----	112,936	-----	148,036	-----	-----
95,757,582	126,764,574	94,642,070	124,854,101	124,992,465	160,984,877

‡ Silver rouble calculated at coining rate, \$0.7718.

XL.—THE WORLD'S PRODUCTION

[Kilogram of gold, \$664.60. Kilogram of silver, \$41.56.]

Countries.	1884.				1885.			
	Gold.		Silver.		Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States..	46,344	30,800,000	1,174,206	48,800,000	47,848	31,800,000	1,241,578	51,600,000
Australasia....	42,558	28,284,000	4,525	188,000	41,287	27,439,000	25,220	1,048,000
Mexico	1,780	1,183,000	655,870	27,258,000	1,304	867,000	772,670	32,112,000
European countries:								
Russia.....	32,913	21,874,000	9,360	389,000	38,125	25,338,000	15,550	646,000
Germany....	555	369,000	180,000	6,650,000	41,378	916,000	142,340	5,916,000
Austria-Hungary.....	1,658	1,102,000	49,300	2,049,000	1,774	1,179,000	52,748	2,192,200
Sweden.....	20	13,000	1,816	75,000	47	81,000	2,326	96,000
Norway.....			6,387	265,000			7,200	299,000
Italy.....	142	94,000	29,259	1,216,000	142	94,000	29,259	1,216,000
Spain.....			54,335	2,258,000			54,335	2,258,000
Turkey.....	10	7,000	1,323	55,000	10	7,000	1,323	55,000
France.....			5,905	245,000			51,000	2,120,000
Great Britain.....			8,060	335,000			7,607	316,000
Dominion of Canada....	1,435	954,000	5,030	209,000	1,679	1,116,000	5,030	209,000
South American countries:								
Argentine Republic..	118	78,000	11,500	478,000	118	78,000	11,500	478,000
Colombia....	5,802	3,856,000	18,287	760,000	3,762	2,500,000	9,625	400,000
Bolivia.....	109	72,000	240,616	10,000,000	109	72,000	240,616	10,000,000
Chili.....	500	332,000	160,000	6,650,000	500	332,000	210,000	8,727,600
Brazil.....	952	633,000			1,204	800,000	2,640	110,000
Venezuela....	7,033	4,674,000			7,033	4,674,000		
Peru.....	180	120,000	45,909	1,908,000	226	150,000	47,840	1,988,000
Central American countries:								
Costa Rica.....					9	6,000		
Honduras.....								
Salvador.....								
Japan.....	296	197,000	23,460	975,000	265	176,000	23,085	960,000
Africa.....	1,250	830,000	238	10,000	2,083	1,384,000	1,274	53,000
China (Amoor district)...	9,362	6,222,000			9,997	4,650,000		
India (British).....					203	135,000		
Total.....	153,617	101,694,000	2,665,386	110,773,000	156,103	103,744,000	2,954,766	122,799,800

^a G. W. Griffin, United States consul at Sydney, reports the gold production of Australasia for 1886 at \$25,883,88', and for 1885 at \$27,361,603.

^b From report of deputy master Royal Mint, London 1887; said to be official figures.

^c The production officially reported with a deduction of 88,000 kilograms, given by Dr. Soetbeer for 1884, as the amount from foreign ores smelted.

^d Monatshefte zur Statistik des Deutschen Reichs, October, 1886.

^e Estimate of the Bureau of the Mint, based upon the production for 1885.

^f Estimated same as officially communicated for 1886.

^g Estimate of Dr. Soetbeer for 1883.

^h Estimate of the Bureau of the Mint, based upon the production for 1883.

ⁱ Estimated same as officially communicated for 1882.

^j Estimate of the Bureau of the Mint, based upon the annual average credited Bolivia by Dr. A. Soetbeer.

OF GOLD AND SILVER.

Coining rate in United States silver dollars.]

1886.				1887.			
Gold.		Silver.		Gold.		Silver.	
Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.
52,663	35,000,000	1,227,141	51,000,000	49,654	33,000,000	1,283,855	53,357,000
39,761	*26,425,000	29,403	1,222,000	41,119	27,327,600	6,422	266,900
924	614,000	794,033	33,000,000	1,240	824,000	904,000	37,570,000
30,872	20,518,000	12,707	528,100	^b 30,232	20,092,000	^b 13,522	562,000
1,065	708,000	^c 156,400	6,500,000	2,251	1,496,000	^c 279,634	11,621,600
^e 1,774	1,179,000	^e 52,748	2,192,200	1,877	1,247,450	53,391	2,218,900
67	45,000	3,081	128,000	^f 67	45,000	^f 3,081	128,000
-----	-----	^e 7,200	299,000	-----	-----	^e 7,200	299,000
195	129,600	33,839	1,406,350	^f 195	129,600	^f 33,839	1,406,350
-----	-----	^e 54,335	2,258,000	-----	-----	^e 54,335	2,258,000
10	7,000	1,323	55,000	^f 10	7,000	^f 1,323	55,000
-----	-----	46,789	1,944,550	-----	-----	^f 46,789	1,944,550
-----	-----	10,124	420,750	2	1,000	9,964	414,100
2,019	1,330,442	5,030	209,000	2,061	1,369,700	10,865	451,550
30	20,000	1,444	60,000	45	30,000	722	30,000
3,762	2,500,000	9,625	400,000	^f 3,762	2,500,000	^f 9,625	400,000
^b 109	72,000	^b 240,616	10,000,000	^b 109	72,000	^b 240,616	10,000,000
500	332,000	210,000	8,727,600	^f 500	332,000	^f 210,000	8,727,600
^k 1,502	998,000	^k 141	5,850	^k 1,502	998,000	^k 141	5,850
^l 5,020	3,336,000	-----	-----	^l 5,020	3,336,000	-----	-----
^m 170	113,000	^m 96,246	4,000,000	^m 170	113,000	49,750	2,067,650
-----	-----	-----	-----	-----	-----	-----	-----
ⁿ 131	87,000	-----	-----	131	87,000	-----	-----
-----	-----	-----	-----	-----	-----	1,799	74,750
-----	-----	-----	-----	100	66,400	5,774	240,000
492	327,235	32,242	1,340,000	^o 564	375,000	^o 32,065	1,332,650
^p 2,163	1,438,000	^p 3,165	132,000	^p 2,888	1,919,600	^p 432	17,960
^r 5,492	3,650,000	-----	-----	^r 5,068	3,368,500	-----	-----
634	421,600	-----	-----	481	320,000	-----	-----
149,355	99,250,877	3,027,632	125,828,400	149,048	99,056,850	3,259,144	135,440,410

^k Export of gold and silver through the custom-house at Rio de Janeiro.
^l Production of the two mills of "El Callao Mining Company."
^m Estimate of the Bureau of the Mint, based upon the exports of bullion and ore officially reported for 1886.
ⁿ Estimated same as officially communicated for 1887.
^o Production of government mines for 1887 and private mines for 1886.
^p Imports into United Kingdom from West and South Africa, extracted from board of trade returns by A. Sauerbeck, F. S. S.
^q Dr. Ivan C. Michels.
^r Imports of gold into Great Britain from China.

NOTE.—Table XLI ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volume of the Director's report.

(No. 3.)

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1888.

SIR: I have the honor to submit the following report with regard to the operations of this Bureau during the fiscal year ended June 30, 1888, together with certain additional information relating to the work performed during the first quarter of the current fiscal year.

The tables contained in the appendix to the separate bound volume of this report have been carefully prepared and are printed in the following order, viz:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1888.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner, the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1888.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1888.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1888.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1888; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1888.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1888.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1888.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1888.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the sum of \$125,000,000 will be collected from the various sources of internal-revenue taxation during the current fiscal year, provided no changes are made in the existing rates of taxation now imposed by the internal-revenue laws.

I estimated in my last annual report that the receipts for the fiscal year ended June 30, 1888, would reach the sum of \$120,000,000. I am gratified to be able to say that the actual receipts for that year were \$124,326,475.32, exceeding my estimate \$4,326,475.32.

RECEIPTS FOR THE PAST SEVEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1888.....	\$124,326,475.32
June 30, 1887.....	118,837,301.06
June 30, 1886.....	116,902,869.44
June 30, 1885.....	112,421,121.07
June 30, 1884.....	121,590,039.83
June 30, 1883.....	144,553,344.86
June 30, 1882.....	146,523,273.72

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1888.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1888, the sources from which the revenue was derived, the total sum collected in each State and district, the cost of collection, etc.:

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1887 AND 1888.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes.....	\$1,090,379.07	\$799,296.19	.....	\$291,082.88
Spirits distilled from materials other than apples, peaches, and grapes.....	59,551,972.59	63,609,641.18	\$4,057,668.59	.....
Rectifiers (special tax).....	176,600.12	168,316.70	.....	8,283.42
Retail liquor-dealers (special tax).....	4,567,268.21	4,331,040.99	.....	236,227.22
Wholesale liquor-dealers (special tax).....	416,304.66	392,129.08	.....	24,175.58
Manufacturers of stills (special tax).....	860.86	1,143.77	282.91	.....
Stills and worms manufactured (special tax).....	2,860.00	2,410.00	.....	450.00
Stamps for distilled spirits intended for export.....	3,076.20	2,188.50	.....	887.70
Total.....	65,829,321.71	69,306,166.41	3,476,844.70	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
TOBACCO.				
Cigars and cheroots	\$11,364,916.33	\$11,534,179.95	\$169,263.62	.....
Cigarettes	792,279.60	931,363.05	139,083.45	.....
Snuff	524,942.26	594,959.13	70,016.87	.....
Tobacco, chewing and smoking	15,995,019.46	16,154,049.05	159,029.59	.....
Dealers in leaf-tobacco (special tax)	51,891.14	44,945.83	.....	\$6,945.31
Dealers in manufactured tobacco (special tax)	1,245,412.65	1,268,294.89	22,882.24	.....
Manufacturers of tobacco (special tax)	5,563.75	5,125.00	.....	438.75
Manufacturers of cigars (special tax)	113,340.00	116,398.09	3,058.09	.....
Peddlers of tobacco (special tax)	14,701.94	13,116.53	.....	1,585.41
Total	30,108,067.13	30,662,431.52	554,364.39	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	21,387,411.79	22,829,202.90	1,441,791.11	.....
Brewers (special tax)	187,352.24	175,164.66	.....	12,187.58
Retail dealers in malt-liquors (special tax)	177,148.13	143,295.99	.....	33,852.14
Wholesale dealers in malt-liquors (special tax)	170,275.33	171,554.93	1,279.60	.....
Total	21,922,187.49	23,324,218.48	1,402,030.99	.....
OLEOMARGARINE. (a)				
Oleomargarine, domestic and imported	435,924.04	653,355.10	217,431.06	.....
Manufacturers of oleomargarine (special tax)	31,700.00	17,150.00	.....	14,550.00
Retail dealers in oleomargarine (special tax)	154,924.00	123,258.54	.....	31,665.46
Wholesale dealers in oleomargarine (special tax)	101,400.00	70,376.24	.....	31,023.76
Total	723,948.04	864,139.88	140,191.84	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation .....	.....	\$200.50	\$200.50	.....
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation paid out by them	\$4,288.37	4,002.05	.....	\$286.32
Total	4,288.37	4,202.55	.....	85.82
MISCELLANEOUS.				
Collections not otherwise provided for	29,283.49	9,768.87	.....	19,514.62
Penalties	220,204.83	155,547.61	.....	64,657.22
Total	249,488.32	165,316.48	.....	84,171.84
Aggregate receipts	118,837,301.06	124,326,475.32	5,489,174.26	.....

a Receipts for eight months only in 1887.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
Spirits distilled from apples, peaches, and grapes.....galls.	1,211,532	888,107		323,425
Spirits distilled from materials other than apples, peaches, and grapes.....galls.	66,168,859	70,677,379	4,508,520	
Fermented liquors.....bbls.	23,121,526	24,680,219	1,558,693	
Cigars.....No.	3,738,305,443	3,844,726,650	56,421,207	
Cigarettes.....No.	1,584,505,200	1,862,726,100	278,220,900	
Snuff.....lbs.	6,561,778	7,436,989	875,211	
Tobacco, chewing and smoking.....do.	199,937,743	201,925,613	1,987,870	
Oleomargarine.....do.	21,796,202	32,667,755	10,871,553	

* * * * *

NOTE.—Many detailed tabular statements, omitted for want of space, may be found in the bound volumes of the Commissioner's report.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$79,617.65	New Jersey.....	\$4,072,246.48
Arkansas.....	106,541.78	New Mexico (i).....	59,055.19
California (a).....	2,199,415.11	New York.....	15,417,202.95
Colorado (b).....	280,058.19	North Carolina.....	2,185,168.75
Connecticut (c).....	804,708.30	Ohio.....	12,446,312.98
Florida.....	349,335.86	Oregon (k).....	176,236.93
Georgia.....	360,673.22	Pennsylvania.....	8,317,376.74
Illinois.....	30,130,965.31	South Carolina.....	102,456.19
Indiana.....	4,139,159.32	Tennessee.....	1,009,230.34
Iowa.....	518,911.17	Texas.....	211,927.37
Kansas.....	193,849.15	Virginia.....	3,253,165.72
Kentucky.....	14,182,687.12	West Virginia.....	563,274.66
Louisiana (d).....	603,915.11	Wisconsin.....	2,985,446.09
Maryland (e).....	3,389,877.19		
Massachusetts.....	2,560,071.78	Total by States and Territories.....	124,326,451.50
Michigan.....	1,774,319.01	Cash receipts from sale of adhesive stamps.....	21.82
Minnesota.....	510,492.15	Aggregate receipts.....	124,326,473.32
Missouri.....	7,910,083.57		
Montana (f).....	145,835.38		
Nebraska (g).....	2,778,269.38		
New Hampshire (h).....	466,994.36		

- a Including the State of Nevada.
- b Including the Territory of Wyoming.
- c Including the State of Rhode Island.
- d Including the State of Mississippi.
- e Including the State of Delaware, District of Columbia, and two counties of Virginia.
- f Including the Territories of Idaho and Utah.
- g Including the Territory of Dakota.
- h Including the States of Maine and Vermont.
- i Including the Territory of Arizona.
- k Including Alaska and the Territory of Washington.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1888 and 1889. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1888.	1889.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.	\$173, 810. 23	\$194, 151. 68	\$20, 341. 45	.....
Spirits distilled from materials other than apples, peaches, or grapes.....	15, 468, 387. 38	16, 046, 638. 30	578, 250. 92	.....
Wine made in imitation of champagne, etc.....	5, 262. 50	5, 904. 23	641. 73	.....
Rectifiers (special tax).....	260, 071. 64	280, 739. 25	667. 61	.....
Retail liquor dealers (special tax).....	12, 482. 79	11, 087. 56	.....	\$1, 395. 23
Wholesale liquor dealers (special tax).....	1, 500. 42	1, 172. 52	.....	327. 90
Manufacturers of stills and stills and worms manufactured (special tax).....	459. 20	309. 40	.....	149. 80
Stamps for distilled spirits intended for export.	.....	.....	.....	.....
Total	15, 921, 974. 16	16, 520, 002. 94	598, 028. 78	.....
TOBACCO.				
Cigars and cheroots	3, 103, 130. 98	3, 004, 981. 25	.....	98, 149. 73
Cigarettes	255, 393. 51	284, 188. 49	28, 794. 98	.....
Manufacturers of cigars (special tax).....	4, 738. 49	5, 267. 50	529. 01	.....
Snuff of all descriptions	143, 790. 66	157, 611. 03	13, 820. 37	.....
Tobacco, manufactured, of all descriptions	4, 769, 097. 72	4, 142, 456. 84	.....	616, 640. 88
Dealers in leaf tobacco (special tax).....	2, 855. 00	1, 822. 91	.....	1, 032. 09
Dealers in leaf tobacco, not over 25,000 pounds (special tax).....	842. 63	336. 10	.....	506. 53
Retail dealers in leaf tobacco (special tax).....	.....	.....	.....	.....
Dealers in manufactured tobacco (special tax).....	101, 547. 33	101, 684. 98	137. 65	.....
Manufacturers of tobacco (special tax).....	336. 25	208. 00	.....	128. 25
Peddlers of tobacco (special tax).....	1, 281. 35	1, 322. 40	41. 05	.....
Total	8, 373, 013. 92	7, 689, 879. 50	.....	673, 134. 42
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.....	6, 823, 279. 37	6, 785, 355. 73	.....	37, 923. 64
Brewers (special tax).....	4, 239. 57	5, 262. 49	1, 022. 92	.....
Retail dealers in malt liquors (special tax).....	22, 463. 61	17, 131. 09	.....	5, 332. 52
Wholesale dealers in malt liquors (special tax).....	17, 415. 17	14, 684. 01	.....	2, 731. 16
Total	6, 867, 397. 72	6, 822, 433. 32	.....	44, 964. 40
OLEOMARGARINE.				
Oleomargarine, domestic and imported	125, 623. 30	135, 694. 90	10, 071. 60	.....
Manufacturers of oleomargarine (special tax).....	3, 000. 00	.....	.....	3, 000. 00
Retail dealers in oleomargarine (special tax).....	14, 016. 00	5, 828. 00	.....	8, 188. 00
Wholesale dealers in oleomargarine (special tax).....	15, 040. 00	7, 100. 00	.....	7, 940. 00
Total	157, 679. 30	148, 622. 90	.....	9, 056. 40
BANKS, BANKERS, ETC.				
Bank circulation .....	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, etc., paid out	332. 35	375. 25	42. 90	.....
Total	332. 35	375. 25	42. 90	.....
MISCELLANEOUS.				
Penalties	39, 366. 52	22, 448. 46	.....	16, 918. 06
Collections not otherwise herein provided for.....	6, 301. 79	956. 17	.....	5, 345. 62
Total	45, 668. 31	23, 404. 63	.....	22, 263. 68
Aggregate receipts	31, 366, 065. 76	31, 214, 718. 54	.....	151, 347. 22

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine.....	\$1,722,997.82
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....	1,931,987.93
For paper for internal-revenue stamps.....	45,729.57
For expenses of detecting and punishing violations of internal-revenue laws.....	24,930.91
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue.....	252,637.16
Total.....	3,978,283.39

being less than 3.2 per cent. of the amount collected.

The cost of collection for the fiscal year 1887 was \$4,065,148.87, which was about 3.4 per cent. of the collections for that year.

The statement of the cost of collection does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

As frequently during the year as was possible with the limited number of revenue agents at my command, the offices of the several collectors of internal revenue were subjected to rigid examinations. The reports of these examinations indicate a generally satisfactory condition of the service.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository.....	\$3,780.29
Telegraphing on public business.....	465.71
Locks for distilleries.....	2,917.01
Hydrometers for use in gauging spirits.....	5,995.32
Gauging rods.....	38.00
Stationery for internal-revenue officers.....	13,958.69
Internal-revenue record.....	2,400.00
Federal reporter for office of Commissioner.....	11.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes.....	1,380.00
Traveling expenses of clerks under special orders of the Department.....	248.89
Expenses of seizures and sales by collectors.....	259.07
Total.....	31,453.98

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four in assisting agents in charge of divisions and on special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	\$43,079.50
Aggregate amount for traveling expenses	29,365.14
Stationery furnished agents	157.66
Transportation over Pacific railroads	1,225.14
Total	73,827.44

WORK OF REVENUE AGENTS.

One thousand and seventy-four violations of internal-revenue law have been reported by revenue agents during the year, seven hundred and eighty-one persons have been arrested on their information, property to the value of \$132,744.35 has been reported by them for seizure, and \$73,619.14 for assessments for unpaid taxes and penalties. One hundred and ninety-two examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and ten transfers of collectors' offices under new bond have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the fiscal year, ended June 30, 1888:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employes killed.	Officers or employes wounded.
Alabama	62	2	49		1
Arkansas	9		8	1	
Fourth California		2			
Georgia	95	74	508		
Second Kentucky	7	2	8		
Fifth Kentucky	7		6		
Seventh Kentucky	1		2		
Eighth Kentucky	12		2		
Louisiana	2	2	5		
Third Massachusetts	1		2		
First Missouri	1	2	2		
Sixth Missouri		1	2		
Nebraska		1			
Twenty-first New York		1	1		
Fourth North Carolina	36	3	34		
Fifth North Carolina	76	11	50		
South Carolina	20	1	17		
Second Tennessee	8		4		
Fifth Tennessee	25	3	98		
Fourth Texas	1		6		
Sixth Virginia	43	2	5		
West Virginia		2			
First Wisconsin	3		3		
Total	409	109	812	*1	†1

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST NINE YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
Stills seized	969	750	464	397	377	245	564	456	518
Officers and employés killed	3	1	4	1	1	1	1	1	†1
Officers and employés wounded	7	9	1	1	1	1	1	1	†1

* Deputy United States Marshal John D. Trammell, killed.
 † Revenue Agent W. H. Chapman, wounded.

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Colt's revolvers.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist belts and plates.	Arm chests.
Whitfield Walker	Florida			4			
F. S. Shields	Louisiana			6	6	6	1
T. C. Crenshaw, jr.	Georgia			64	35	28	3
E. W. Booker	Alabama			10			
W. H. Yarborough	Fourth North Carolina		8		8	11	1
Kerr Craigje	Fifth North Carolina			2		1	1
Hunter Wood	Second Kentucky	6		6	6		
T. S. Bronston	Eighth Kentucky			7			
Nathan Gregg	Second Tennessee			10			
H. Shepperd	Sixth Virginia			22	1		
J. T. McGraw	West Virginia			6			
W. H. Chapman, revenue agent.	Georgia, Alabama, and Florida ..	1				1	
James S. Battle, revenue agent.	North Carolina, South Carolina, and Virginia.	4		2	2	1	
J. H. Hurlburt, revenue agent.	Kentucky and Tennessee	6					
		17	8	139	58	48	6

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted :

AMOUNTS EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1888.

Name.	District.	Amount.
D. F. Bradley	South Carolina	\$2.23
J. T. McGraw	West Virginia	30.40
Thomas H. Simms	Arkansas	37.00
H. Shepperd	Sixth Virginia	207.00
E. C. Wall	First Wisconsin	4.00
Total		330.63

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1888.

Name.	Amount.	Name.	Amount.
James S. Battle.....	\$1,703.39	H. P. Dunlap.....	\$448.45
A. H. Brooks.....	6,507.21	Horace Kellogg.....	1,757.11
E. M. Brown.....	2,478.65	John Lofland.....	2,013.61
G. W. Carr.....	2.85	J. H. Hurlburt.....	742.00
W. H. Chapman.....	2,307.93	William Somerville.....	1,235.88
George B. Clark.....	4,609.68		
B. L. Cromwell.....	78.00	Total.....	23,884.76

RECAPITULATION.

Amount expended by collectors.....	\$330.83
Amount expended by revenue agents.....	23,884.76
Amount expended for rewards.....	671.42
Amount expended for miscellaneous purposes.....	62.10
Total expended.....	24,948.91

AMOUNT EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
Hunter Wood.....	Second Kentucky.....	\$2.85	1887
H. Shepperd.....	Sixth Virginia.....	40.00	1887.
W. H. Chapman, revenue agent.....		12.00	1887.
George B. Clark, revenue agent.....		4.00	1887.
Rewards under Circular 99.....		1,184.75	1887.
Total.....		1,243.60	

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's office.

DESTRUCTION OF THE PERSONAL PROPERTY OF OFFICERS AND EMPLOYÉS.

In the enforcement of the laws for the collection of the tax on distilled spirits in some of the sparsely settled portions of the country, and for the suppression of illicit distillation, officers of the internal revenue have been subjected to a considerable loss from the destruction by persons operating illicit stills and their lawless comrades, of their vehicles and the killing or maiming of their horses used while traveling on official business.

Under existing laws there is no authority to re-imburse the officer for loss or damage sustained from such causes.

Section 3171 of the Revised Statutes authorizes the officer so injured to maintain suit for damages in the circuit court of the United States in the district where the party doing the injury may reside or shall be found. The only concession to the injured officer made by this section is the right to maintain suit in the United States court. He, of course, has a just claim for damages against the trespassers which he may bring in the State courts. By this statute he is permitted to bring an action in the United States court, but is compelled to go to the district where the injury is done.

The present statutory or common law remedies are of little or no benefit to the injured person, for the reason that it is usually impossible to obtain sufficient evidence to sustain an action against the guilty parties, or, if they are discovered, they are generally so irresponsible pecuniarily that judgments against them are entirely worthless.

The frequency of such outrages has had a tendency to make the officers less active than they otherwise would be in visiting portions of their districts infested by law-breakers, on account of the loss of or damage to property to which they are exposed, with little or no hope of re-imbursement for the same.

This damage is inflicted, not for personal reasons, but in a spirit of retaliation against the agent of the Government for his lawful acts.

So frequent have such outrages become that in my opinion the subject should be brought to the attention of Congress.

Sections 3482 and 3483 of the Revised Statutes provide for the payment to officers for horses lost in battle and for property lost while in military service. It occurs to me that an enactment somewhat similar to the provisions of these sections would not only be just to the civil officers, whose duties expose them to loss and damage in property, but would encourage them in the more faithful performance of an arduous and dangerous duty. I think an act could be so framed as to provide against any abuse of it, or the recovery of any improper or unjust claims under it.

OFFERS IN COMPROMISE.

The following statement shows the number of internal-revenue cases compromised under section 3229, Revised Statutes, for the fiscal year ended June 30, 1888, with amount of tax, assessable penalty, and specific penalty accepted :

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1887.						
July	51	36	\$1,983.12	\$35.43	\$19,440.24	21,458.79
August	36	54	645.93	29.17	991.10	1,666.20
September	47	6	2.08	1.04	786.43	789.55
October	68	91	4,140.98	62.50	5,446.50	9,649.98
November	49	38	253.01	.....	861.00	1,119.01
December	44	42	1,896.26	384.76	297.67	6,578.69
1888.						
January	30	41	1,330.07	52.09	1,198.60	2,580.76
February	40	39	10,432.87	139.59	13,270.00	23,842.46
March	32	45	550.00	25.00	3,162.00	3,737.00
April	38	27	1,051.30	120.00	2,195.00	3,366.30
May	32	35	1,727.58	4.17	4,134.10	5,865.85
June	38	37	713.50	50.00	4,177.00	4,940.50
Total	505	491	24,731.70	903.75	59,962.64	85,598.09

RECAPITULATION.

Amount of tax	\$24,731.70
Assessable penalty	903.75
Specific penalty	59,962.64
Total	85,598.09

STATEMENT OF CASES COMPROMISED FOR THE QUARTER ENDING SEPTEMBER 30, 1888.

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1888.						
July	38	12	\$1,275.34	\$85.99	\$4,757.13	\$6,118.46
August	34	56	15.48	7.29	1,057.10	1,079.87
September	32	10	-----	-----	274.50	274.50
Total	104	78	1,290.82	93.28	6,088.73	7,472.83

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1888, were as follows:

Articles.	Quantities.	Values.
Distilled spirits.....	galls.. 15,808	\$15,825.18
Tobacco	lbs.. 13,613	1,467.60
Cigars	No.. 299,296	2,374.00
Miscellaneous property.....	-----	167,177.38
Total.....	-----	186,844.16

ABSTRACT OF PROPERTY SEIZED FOR VIOLATION OF INTERNAL-REVENUE LAW DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

States and Territories.	Value of the miscellaneous property.	Cigars.		Distilled spirits.	
		Number.	Value.	Gallons.	Value.
Alabama	\$290.00	-----	-----	-----	-----
California	370.00	350	\$10.00	18	\$106.02
Georgia	2,438.25	-----	-----	-----	-----
Illinois	3,226.00	-----	-----	-----	-----
Kentucky	260.00	-----	-----	-----	-----
Missouri	75.00	-----	-----	235	425.00
Massachusetts	-----	-----	-----	30	7.50
New Mexico	-----	27	1.35	-----	-----
New Jersey	300.00	-----	-----	-----	-----
New York	439.80	250	2.50	-----	-----
North Carolina	2,272.00	-----	-----	1,082	228.00
New Hampshire	-----	16,730	501.90	-----	-----
Ohio	-----	-----	-----	290	250.00
Pennsylvania	800.00	-----	-----	1,450	500.00
South Carolina	660.00	-----	-----	150	300.00
Tennessee	-----	-----	-----	4,938	1,747.45
Virginia	100.00	-----	-----	113	256.00
Wisconsin	833.00	-----	-----	-----	-----
	12,062.05	17,357	515.75	8,296	3,819.97

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1887-'88 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions in personam.	Number of actions in rem.	Total.
Pending July 1, 1887	3,052	393	37	3,422
Commenced during fiscal year 1888	6,094	226	31	6,351
Total	9,146	559	68	9,773
Decided in favor of United States:				
Judgments and costs paid	750	74	3	827
Judgments and costs not paid	3,123	95	.....	3,218
Total	3,873	169	3	4,045
Settled by compromise	221	34	19	274
Decided against the United States	970	11	3	984
Dismissed, abandoned, consolidated, etc.	1,176	100	5	1,281
Total suits disposed of	6,240	314	30	6,584
Pending July 1, 1888	2,906	245	38	3,189
Wherein sentence is suspended	853	.....	.....	853

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	\$238,204.34	.....	\$167,738.41	\$405,942.75
Amount of judgments recovered and costs taxed in civil actions in personam .....	.....	\$148,857.70	5,652.41	154,510.11
Amount of judgments recovered and costs taxed in actions in rem .....	.....	1,912.49	1,129.58	3,042.07
Amount paid to collectors in criminal actions	72,638.47	.....	30,672.00	103,310.47
Amount paid to collectors in civil suits in personam .....	.....	24,006.96	2,199.57	26,206.53
Amount paid to collectors in actions in rem .....	.....	13,448.92	3,496.87	16,945.79

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1890, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported	\$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of store-keepers, and for miscellaneous expenses	1,950,000
For paper for internal-revenue stamps	60,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	265,280
For expenses incident to the enforcement of the act of October 12, 1888, for the prevention of the manufacture and sale of adulterated foods and drugs in the District of Columbia, which provides for the analysis of such articles under the direction of the Commissioner of Internal Revenue	10,000
Total	4,135,280

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1889, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be re-adjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less.....	\$2,000	\$375,001 to \$425,000.....	\$3,375
25,001 to \$37,500.....	2,125	425,001 to 475,000.....	3,500
37,501 to 50,000.....	2,250	475,001 to 550,000.....	3,625
50,001 to 75,000.....	2,375	550,001 to 625,000.....	3,750
75,001 to 100,000.....	2,500	625,001 to 700,000.....	3,875
100,001 to 125,000.....	2,625	700,001 to 775,000.....	4,000
125,001 to 175,000.....	2,750	775,001 to 850,000.....	4,125
175,001 to 225,000.....	2,875	850,001 to 925,000.....	4,250
225,001 to 275,000.....	3,000	925,001 to 1,000,000.....	4,375
275,001 to 325,000.....	3,125	1,000,001 and upwards.....	4,500
325,001 to 375,000.....	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1888, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
81.....	\$4,500	3.....	\$3,750	5.....	\$3,000
1.....	4,375	4.....	3,625	4.....	2,875
2.....	4,250	2.....	3,500	3.....	2,750
1.....	4,000	1.....	3,375	2.....	2,625
1.....	3,875	3.....	3,250		

There were also employed 947 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22.....	\$2,000	1.....	\$1,150	1.....	\$425
11.....	1,900	130.....	1,100	9.....	400
33.....	1,800	1.....	1,050	3.....	360
1.....	1,750	132.....	1,000	29.....	300
10.....	1,700	2.....	950	3.....	250
31.....	1,600	66.....	900	2.....	240
2.....	1,550	4.....	850	9.....	200
47.....	1,500	23.....	800	6.....	150
8.....	1,450	1.....	750	4.....	120
123.....	1,400	11.....	700	2.....	75
1.....	1,350	20.....	600	1.....	60
35.....	1,300	10.....	500		
151.....	1,300	2.....	460		

Also 181 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$1,800	9.....	\$1,150	9.....	\$700
2.....	1,600	8.....	1,100	2.....	650
3.....	1,500	30.....	1,000	11.....	600
9.....	1,400	31.....	900	1.....	500
4.....	1,300	18.....	800	1.....	400
1.....	1,250	5.....	750		
84.....	1,200	2.....	720		

Also 29 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	\$600	1	\$400	1	\$144
4	500	2	360	1	120
1	480	6	300	4	100
1	450	2	200	1	75

STORE-KEEPERS, GAUGERS, ETC.

There are also employed 605 gaugers who receive fees not to exceed \$5 per diem, 507 store-keepers and 867 store-keepers and gaugers whose pay does not exceed \$4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1888, 193 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$252,637.16.

During the year ended June 30, 1887, 198 persons were employed, and the aggregate payments on account of their salaries was \$250,702.74.

At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was \$284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was \$296,421.43.

Notwithstanding this reduction in the force of nearly 50 persons during the last four years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employes of this Bureau, who have generally performed their duties in a most acceptable manner.

* * * * *

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1890, the sum of \$265,280 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at	\$6,000
One Deputy Commissioner, at	3,200
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500

Six heads of division, at	\$2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-four clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Thirteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Sixteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600, and one counter at \$900, the same to be re-imbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS ISSUED FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Class of stamps.	Number.	Value.
Tax-paid	1,555,050	\$70,473,105.00
Exportation, spirits	12,800	1,280.00
Other than tax-paid	3,741,200	
Tobacco and snuff	354,290,323	19,977,935.63
Exportation, tobacco	77,200	
Cigar and cigarette	239,255,137	12,711,013.35
Exportation, cigars	4,400	
Special-tax	898,880	9,075,426.00
Fermented liquors	75,495,500	25,246,400.00
Brewers' permits	92,800	
Oleomargarine	1,036,800	789,664.00
Exportation, oleomargarine	114,000	
Tin-foil for tobacco issued by stamp agent at New York	29,005,600	145,351.00
Documentary, issued for stamping documents under section 3422 Revised Statutes	27	23.82
Total	705,579,717	138,420,198.80

REDEMPTION OF CHECK STAMPS.

There have been received for redemption since June 1, 1887, to June 30, 1888, 101 claims for check and proprietary stamps, amounting to \$325.20, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 78 packages of check and proprietary stamps undisposed of. These packages are made up, some without claims and some without stamps. None of the old claims have been disposed of, and are chiefly those for which no clue to their ownership can be obtained.

MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year, to be used in printing United States internal-revenue stamps, two bids were presented. The bids were opened August 27, 1888, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 29th day of August to the Fairchild Paper Company, of Boston, Mass., at the rate of $6\frac{7}{10}$ cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous year the price paid was $7\frac{2}{10}$ cents per pound.

The contract for the manufacture of the paper by the Fairchild Paper Company was executed on the 6th of September, 1888.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, by the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 600,000 pounds.

The manufacture of the paper under the present contract commenced September 14, 1888.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and re-imbursing to the Government the salaries of one United States stamp agent and one counter, amounting to \$2,500 per annum.

OFFICIAL COUNT OF STAMPS IN VAULT MADE BY COMMITTEE APPOINTED BY THE HONORABLE SECRETARY OF THE TREASURY.

A committee appointed by the honorable Secretary of the Treasury on the 6th day of January, 1888, took possession of the vaults of the stamp division of this Bureau at 9 o'clock Monday morning on the 16th of January, 1888, and with an adequate force of counters, clerks, and laborers selected from the different offices and bureaus of the Department immediately proceeded with the count, and completed the work at noon on Thursday, the 19th of the same month.

They reported the balances found by actual count to agree in every respect with the balances reported by the superintendent of the vault, and a statement of balances called for by the books of the Division of Loans and Currency in the office of the Secretary, which balances and statement were verified by the count and found to be absolutely correct.

The committee further reports that the gratifying results shown by this examination, involving the receipt, custody, and disbursement of 765,934,261 stamps, aggregating in value over \$186,000,000, without loss to the Government could only have been secured by the strictest integrity and a most thorough and conscientious discharge of duty on the part of those upon whom this responsibility devolves, and leaves no room for other than favorable comment.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$30,662,431.52. This amount includes internal-revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

Manufactured tobacco and snuff	\$229, 046. 46
Cigars and cigarettes.....	308, 347. 07
Special taxes.....	16, 970. 86
Total increase of collections.....	554, 364. 39

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was :

	Pounds.
Manufactured tobacco.....	1, 987, 870
Snuff.....	875, 211
Total.....	2, 863, 081
	Number.
Cigars.....	56, 421, 207
Cigarettes.....	278, 220, 900
Total.....	334, 642, 107

The export account shows a decrease in manufactured tobacco of 224,705 pounds; a decrease in the number of cigars exported of 462,425; and an increase in the number of cigarettes exported of 40,834,500.

The number of cigars imported during the fiscal year ended June 30, 1888, was 84,203,780. The value of the manufactured tobacco imported was \$88,537.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1888, from each particular source of the tobacco tax, as compared with those for the previous fiscal year :

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound.....	\$16, 154, 049. 05
Snuff, tax 8 cents per pound.....	594, 959. 13
Total for year ended June 30, 1888.....	16, 749, 008. 18
Total for year ended June 30, 1887.....	16, 519, 961. 72
Increase in collections.....	229, 046. 46

The increase in collections from chewing and smoking tobacco was \$159,029.59, and from snuff \$70,016.87.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cigarettes, at \$3 per 1,000.....	\$11, 534, 179. 95
Cigarettes, at 50 cents per 1,000	931, 363. 05
Total for year ended June 30, 1888.....	12, 465, 543. 00
Total for year ended June 30, 1887.....	12, 157, 195. 93
Increase in collections from cigars and cigarettes.....	508, 347. 07

Of this increase \$169,263.62 was on cigars and \$139,083.45 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars.....	\$116,398.09
Increase, manufacturers of cigars.....	3,058.09
Manufacturers of tobacco and snuff.....	5,125.00
Decrease, manufacturers of tobacco.....	438.75
Dealers in manufactured tobacco.....	1,268,294.89
Increase, dealers in manufactured tobacco.....	22,882.24
Peddlers of tobacco.....	13,116.53
Decrease, peddlers of tobacco.....	1,585.41
Leaf dealers.....	44,945.83
Decrease, leaf dealers.....	6,945.31

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1888, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, and including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco, taxed at 8 cents per pound.....	201,925,613
Snuff, taxed at 8 cents per pound.....	7,436,989
Total tobacco and snuff.....	209,362,602
Increase over last fiscal year.....	2,863,081
Tobacco and snuff exported.....	13,504,227
Total production for fiscal year 1888.....	222,866,829
Total production for fiscal year 1887.....	220,228,454
Total increase over fiscal year 1887.....	2,638,375

CIGARS AND CIGARETTES.

	Number.
Cigars, taxed \$3 per 1,000.....	3,844,726,650
Cigarettes, taxed 50 cents per 1,000.....	1,862,726,100
Total taxed.....	5,707,452,750
Increase over last fiscal year.....	334,642,107
Cigars exported.....	1,432,625
Cigarettes exported.....	180,769,800
Total product for fiscal year 1888.....	6,224,297,282
Total product for fiscal year 1887.....	5,514,640,993
Increase.....	709,656,289

SPECIAL-TAX PAYERS.

The number of special-tax payers, on the computation that each paid special tax for a full year, as shown by the receipts from the sale of special-tax stamps during the fiscal year 1888 was:

Manufacturers of tobacco, including snuff.....	855
Manufacturers of cigars and cigarettes.....	19,400
Peddlers of tobacco.....	1,456
Dealers in leaf tobacco.....	4,235
Dealers in manufactured tobacco.....	528,456
Total number of special-tax payers.....	554,402
Special-tax payers, previous fiscal year.....	545,225
Increase during last fiscal year.....	9,177

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of products manufactured. These taxes are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1887, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1887, AND THE QUANTITY OF TOBACCO USED THEREIN.

States.	Districts.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	No.	Number.	Pounds.	Number.	Number.
Alabama.....	1	42	92,666	4,810,450	24,500
Arkansas.....	1	24	38,603	1,683,175	.....
California.....	2	370	2,881,608	137,293,535	4,840,930
Colorado.....	1	103	222,392	11,191,740	.....
Connecticut.....	1	399	978,598	42,635,255	.....
Florida.....	1	243	2,246,896	104,768,155	1,184,530
Georgia.....	1	34	53,069	2,276,250	.....
Illinois.....	4	1,487	4,022,926	196,505,085	1,068,010
Indiana.....	2	539	1,072,268	47,877,888	.....
Iowa.....	2	309	983,414	45,364,479	.....
Kansas.....	1	240	456,093	21,104,253	.....
Kentucky.....	5	269	654,528	28,683,620	.....
Louisiana.....	1	145	915,155	37,347,414	16,571,080
Maryland.....	1	858	2,313,744	98,753,595	122,405,620
Massachusetts.....	1	608	2,230,838	95,061,681	319,050
Michigan.....	2	611	1,916,796	90,550,903	2,141,100
Minnesota.....	1	191	639,215	30,929,445	.....
Missouri.....	2	736	1,348,130	62,235,461	.....
Montana.....	1	22	27,545	1,270,300	.....
Nebraska.....	1	191	307,795	14,313,415	.....
New Hampshire.....	1	133	263,862	11,354,509	46,750
New Jersey.....	2	883	1,515,237	67,217,491	698,317
New Mexico.....	1	8	2,270	87,300	.....
New York.....	6	5,549	27,064,976	1,115,677,747	927,568,395
North Carolina.....	2	33	1,555,527	2,740,380	393,842,820
Ohio.....	4	1,582	6,629,849	306,031,601	8,444,850
Oregon.....	1	37	46,160	1,984,840	.....
Pennsylvania.....	4	4,594	19,147,763	923,602,704	1,446,920
South Carolina.....	1	24	23,989	1,091,050	.....
Tennessee.....	2	40	82,545	3,875,525	.....
Texas.....	2	63	134,176	4,083,375	.....
Virginia.....	2	181	1,885,180	35,524,498	384,704,210
West Virginia.....	1	131	761,054	44,615,825	.....
Wisconsin.....	2	595	1,585,159	71,067,518	.....
Total.....	63	21,274	84,706,081	3,661,630,422	1,865,287,082

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1887, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State.	Factories. No.	Materials used in manufacturing tobacco and snuff,							
		Leaf. Pounds.	Scraps. Pounds.	Stems. Pounds.	Licorice. Pounds.	Sugar. Pounds.	Other materials. Pounds.	In process. Pounds.	Total. Pounds.
Arkansas.....	9	56,711	323		2,078	7,397	1,117	8,884	78,510
California.....	6	59,612	16,364				175	13,871	90,032
Colorado.....	1		8,402						8,402
Connecticut.....	2			2,242		10		1,596	3,998
Georgia.....	15	286,361	302		8,266	13,180	7,264	13,484	328,857
Illinois.....	20	5,475,664	474,649	350,722	260,142	808,727	375,122	390,942	8,135,968
Indiana.....	14	37,487	7,976		459	627	207	91	46,847
Iowa.....	4	251,484	10,006	87,921	2,686	9,210		19,600	380,907
Kansas.....	2	6,932	2,025		126		55	14,121	23,859
Kentucky.....	83	17,039,459	19,443	213	2,685,820	2,458,310	1,355,558	378,544	23,937,347
Louisiana.....	42	2,386,877	10,583		32,060	28,049	15,439	18,391	2,491,399
Massachusetts.....	7	417,523	5,175	9,077	46,599	49,172	9,853	99,329	636,528
Maryland.....	11	9,364,866	448,225	648,504	225,124	400,768	402,352	1,118,115	12,607,454
Michigan.....	7	7,256,787	800,686	191,662	721,668	1,113,523	459,940	500,972	11,045,238
Minnesota.....	4	1,388	3,857		275		107		5,627
Missouri.....	63	35,305,939	534,265	1,352,914	8,259,159	4,923,284	1,131,639	573,389	52,080,589
New Jersey.....	11	24,224,405	707,648	481,639	3,570,152	5,190,012	1,418,209	2,814,891	38,406,956
New York.....	110	14,334,155	3,637,769	111,940	1,871,134	1,042,877	1,145,374	809,812	22,953,061
North Carolina.....	233	17,919,170	453,930	25,829	715,157	392,417	219,675	1,685,976	21,412,154
Ohio.....	35	16,851,092	89,407	458,478	3,410,419	2,827,102	725,341	870,329	24,032,168
Pennsylvania.....	32	3,738,139	102,956	46,378	20,920	44,654	51,082	253,149	4,257,278
South Carolina.....	4	53,611			2,778	800	26		57,215
Texas.....	3	12,074			123	507	75		12,779
Tennessee.....	40	1,852,121	12,112		84,800	64,545	3,122	41,500	1,858,206
Virginia.....	169	41,742,659	495,177	27,061	2,682,724	3,157,813	1,769,788	1,215,155	51,090,397
West Virginia.....	12	686,778	802,295		23,755	31,548	372	10,715	1,555,463
Wisconsin.....	7	4,777,634	36,367	860,220	163,545	282,848	64,849	185,552	6,371,015
Total.....	961	202,938,428	8,680,542	4,654,820	24,769,969	22,848,380	9,155,691	9,838,414	282,906,244

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco, manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1887.	Total tobacco.	Unsold January 1, 1888.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arkansas	40,463		14,182		54,645	44,004	98,649	17,561	8,285	72,803	\$5,824.24
California			67,223		67,223	31,558	98,781	24,510	22,344	51,927	4,154.16
Colorado			7,036		7,036	168	7,204			7,204	572.60
Connecticut				769	769		769			769	61.52
Georgia	242,957		20,510		263,467	130,094	394,161	119,013	69	275,079	22,006.32
Illinois	753,808	1,578,104	4,619,388	324,012	7,275,310	312,863	7,588,173	58,783	4,978	7,524,412	601,952.96
Indiana	2,629		9,239	24,033	35,901	39,511	75,412	34,585	100	40,727	3,258.16
Iowa		31,360	331,413	1,800	364,573	12,991	377,564	6,228		371,336	29,706.88
Kansas	6,031		5,678		11,709	14,656	26,365	11,522		14,843	1,187.44
Kentucky	16,856,301	744,948	1,102,600	822,118	19,025,967	1,074,003	20,099,970	976,671	18,189	19,105,110	1,528,408.80
Louisiana		200	1,778,075	164,965	1,943,240	361,747	2,304,987	317,393	105,766	1,881,828	150,546.24
Massachusetts	389,932	126	10,940	45,096	446,088	372	446,460	490	49,482	396,548	31,723.84
Maryland		630,982	7,318,436	2,828,132	10,777,550	351,977	11,129,527	390,721	18,331	10,720,475	837,638.00
Michigan	1,061,566	3,377,479	6,281,292		10,720,337	11,005	10,731,342	24,821	3,021	10,703,900	856,232.00
Minnesota			5,045	58	5,103	8,885	8,968	550	421	8,017	641.36
Missouri	37,284,574	314,421	4,598,544	120,918	42,318,457	2,403,918	44,722,373	1,971,973	22,324	42,728,076	3,418,246.08
New Jersey	16,633,263	5,668,308	5,103,998	2,686,646	30,092,215	50,743	30,142,958	60,193	272,568	29,810,197	2,384,815.76
New York	3,721,501	3,355,815	11,035,958	357,699	18,470,973	126,106	18,597,079	86,273	3,670,671	14,840,135	1,187,216.80
North Carolina	9,619,328	18,034	5,448,506	40,045	15,125,911	9,140,965	24,266,876	7,328,527	224,545	16,713,804	1,337,104.32
Ohio	16,571,055	917,616	2,562,208	24,371	20,075,250	267,915	20,343,165	626,667	7,010	19,709,498	1,576,788.84
Pennsylvania	724	82,368	2,482,816	877,039	3,442,947	105,835	3,548,782	91,263	5,857	3,452,162	276,172.96
South Carolina	39,687		2,691		42,378	48,352	90,730	42,598		48,132	3,850.56
Texas	3,287		5,179		8,466	8,466	8,466	2,143	2	6,321	505.68
Tennessee	1,063,432	35,422	77,825	175,010	1,351,689	852,367	2,204,556	957,686	1,063	1,245,805	99,664.40
Virginia	35,670,004		1,386,825	168,473	37,225,302	12,184,878	49,409,680	9,130,022	8,715,855	31,563,793	2,525,103.44
West Virginia	13,785		1,255,630		1,269,415	72,871	1,342,286	85,843	200	1,256,243	100,499.44
Wisconsin	2,275	980,896	4,946,128	2,246	5,931,545	62,476	5,994,021	35,971		5,958,050	476,644.00
Total	189,976,600	17,736,073	60,472,184	8,168,609	226,353,466	27,705,858	254,059,324	22,402,947	13,161,183	218,506,194	17,480,495.52

DIRECT TAX.

A bill to refund to the several States and Territories and the District of Columbia the taxes collected under the direct-tax act of 1861 has passed the Senate and is still pending before the House of Representatives.

SCHOOL FARMS.

The act of March 3, 1887, provided for the redemption of lands in Beaufort County, S. C., known as "school farms," owned or held by the United States by virtue of proceedings under the act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and acts supplementary thereto.

The law required applications to be made within one year from the passage of the act. The time for filing applications has therefore expired, and a bill, H. R. 8053, has passed the House of Representatives proposing to extend the time for one year.

When the aforesaid act of March 3, 1887, passed, there were eighteen school farms in Beaufort County, S. C., owned by the United States, portions of which were leased from year to year by the collector of internal revenue.

Each school farm contained about 160 acres, with the exception of three, which were reported as containing respectively 40, 30, and 800 acres, making a total of 3,370 acres, more or less.

Their value was estimated at an average of about \$3 per acre, or about \$10,000 in the aggregate.

The revenue which was derived from leasing these lands has been invested in United States bonds and the interest used for the support of public schools, under the provisions of section 6 of the act of June 8, 1872 (17 Stats., 330), as amended by the act of March 3, 1873 (17 Stats., 600).

The fund accumulated and invested in United States bonds, the interest of which is for the benefit of public schools in the parishes of Saint Helena and Saint Luke, S. C., is as follows:

United States 4's, face value.....	\$49,000
United States 4½'s, face value.....	700

RELEASES GRANTED.

There have been released, up to the present time, to the original owners of the school farm lands, heirs at law, devisees or grantees of such original owners, under the provisions of the act of March 3, 1887, 2,127.61 acres, included in eighteen different releases. The amount paid to redeem these lands, including the refund of surplus proceeds already paid, was \$772.06.

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the 1st of July, 1887, there were pending 61 claims for abatement of assessed taxes, amounting to \$31,252.35, and during the year 3,121 claims, amounting to \$380,179.07, were presented.

Of these, 2,249 claims, amounting to \$324,147.19, have been allowed by this office, and 828 claims, amounting to \$78,723.25, have been rejected or returned for amendment.

This left 95 claims for abatement still pending on the 30th of June, 1888, amounting to \$8,560.98.

Since that date and up to the 1st of October, 685 other claims have been filed, amounting to \$98,681.92; 522 claims have been allowed, amounting to \$71,366.80, and 203 rejected or returned for amendment, amounting to \$33,256.24, and on the 1st day of October, 1888, 55 claims for abatement were pending, amounting to \$2,619.86.

REBATE CLAIMS.

No claims for rebate of the tax on tobacco and cigars were received during the fiscal year ended June 30, 1888, and no claims of this character are now pending in this office. Since June 30, 1888, two claims amounting to \$32.80, previously disallowed, have been reconsidered and allowed.

REFUNDING CLAIMS.

On the 1st of July, 1887, there were pending 194 claims for the refunding of taxes collected, amounting to \$211,574.53, and during the year 271 other claims, amounting to \$46,597.36, were presented, and one rejected claim, amounting to \$312.95, was reconsidered. Of these, 126 claims, amounting to \$7,323.37, have been allowed, and 116 claims, amounting to \$30,532.92, have been rejected or returned for amendment. This left 224 claims for refunding still pending on the 30th of June, 1888, amounting to \$220,629.05. Since that date and up to the 1st of October, 1888, 44 other claims have been received, amounting to \$5,542.10. Of these, 37 claims have been allowed, amounting to \$2,366.99, and 33 have been rejected or returned for amendment, amounting to \$5,563.45, and on the 1st of October, 1888, 198 claims for refunding were pending, amounting to \$218,240.71.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS, DURING THE FISCAL YEAR 1887-'88.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
June 20, 1887	Apr. 24, 1872	James Standley	A lot of 40 acres in Scott County, Mo.	\$50.00
July 1, 1887	Aug. 21, 1868	William Troutman ...	W. ½ of NE. ¼ Sec. 2, T. 7, N., R. 9 E., Jasper County, Ill.	160.00
Oct. 28, 1887	Feb. 7, 1882	J. W. Ralston	178 acres land in Fannin County, Ga.	100.00
Nov. 30, 1887	Jan. 14, 1887	James A. O'Bryan ...	20 acres land in Crawford County, Ark.	50.00
Dec. 3, 1887	Nov. 25, 1878	William Staton	125 acres land in Gibson County, Tenn.	547.50
Dec. 6, 1887	Jan. 20, 1883	Thomas Pritchard....	48 acres land in Pittsylvania County, Va.	108.00
Feb. 25, 1888	Nov. 3, 1882	Isaac A. Hill	85 acres land in Putnam County, Tenn.	85.00
Mar. 15, 1888	Dec. 16, 1875	Bingham Brothers....	200 acres land in Gibson County, Ind.	810.00
Mar. 15, 1888	Dec. 16, 1875	.....do	150 acres land in Gibson County, Ind.	410.00
			Total	2,320.50

NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1888.

[The figures in the following table, except in cases of retail dealers in leaf tobacco and manufacturers of oleomargarine, represent not the actual but the equated number of special-tax payers.]

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	2	856	30	33	1	1	8,661	4	2	32	19	9	1	9,646				
Arkansas	131	703	30	20	1	1	7,071	4	15	23	11	21	3	7,889				
California <i>a</i>	7	11,711	328	3	360	31	16,435	3	2	189	281	128	1	29,617				
Colorado <i>b</i>	23	2,831	73	96	5	1	6,198	1	23	28	85	64	1	9,412				
Connecticut	332	4,097	72	1	328	67	9,811	1	3	20	185	129	7	15,069				
Florida	5	332	11	217	27	2	2,958	1	3	1	10	2	1	3,505				
Georgia	102	1,346	48	2	31	1	11,735	17	13	2	46	20	2	13,274				
Illinois	18	11,271	222	4	1,200	53	32,732	27	83	82	634	252	10	47,296				
Indiana	6	5,567	62	433	54	18	17,241	10	26	49	184	92	1	23,788				
Iowa	1	2,928	36	272	2	2	15,140	3	11	74	249	48	1	18,771				
Kansas	54	1,277	8	3	177	1	15,335	1	8	4	119	26	2	17,000				
Kentucky	24	3,443	218	1	251	1,008	10,820	67	11	26	113	35	1	16,634				
Louisiana <i>d</i>	58	4,913	114	115	20	2	12,414	18	40	5	157	25	1	17,858				
Maryland	61	6,298	124	1	676	95	14,877	10	19	43	124	41	1	22,420				
Massachusetts	9	6,751	197	1	511	47	17,394	4	79	38	549	197	1	26,180				
Michigan	25	5,917	53	584	14	2	17,521	7	66	111	215	157	1	24,882				
Minnesota	65	3,005	54	194	5	5	9,320	4	18	111	169	122	1	13,117				
Missouri	2	5,548	181	1	620	63	19,563	65	19	57	193	151	1	26,604				
Montana <i>f</i>	6	2,164	67	16	16	1	3,582	1	4	58	68	42	1	6,023				
Nebraska <i>g</i>	1	2,698	58	176	2	2	12,596	1	3	46	135	125	1	15,585				
New Hampshire <i>h</i>	18	2,214	12	108	1	1	8,878	1	58	5	213	60	29	11,580				
New Jersey	3	7,329	52	3	728	9	16,404	8	75	47	368	164	35	25,242				
New Mexico	231	1,570	39	5	5	4	2,371	1	1	23	20	40	1	4,091				
New York	10	29,942	735	1	4,566	461	60,076	124	298	235	1,809	478	1	98,975				
North Carolina	89	1,261	18	1	32	277	8,378	198	77	15	45	15	1	10,355				
Ohio	8	12,946	304	1	1,437	328	33,089	36	146	134	504	236	4	49,536				
Oregon <i>k</i>	8	1,802	52	34	14	1	4,706	1	4	79	62	31	4	6,799				

a Including the State of Nevada.

b Including the Territory of Wyoming.

c Including the State of Rhode Island.

d Including the State of Mississippi.

e Including the State of Delaware, District of Columbia, and two counties of Virginia.

f Including the Territories of Idaho and Utah.

g Including the Territory of Dakota.

h Including the States of Maine and Vermont.

i Including the Territory of Arizona.

k Including Alaska and the Territory of Washington.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES, ETC.—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Pennsylvania	197	14,132	332	2	3,860	308	56	.....	49,535	29	298	331	611	295	3	110	1	70,100
South Carolina	1	834	16	.....	18	.....	1	.....	6,546	2	.....	2	12	12	.....	.....	.....	7,444
Tennessee	13	1,571	56	.....	27	223	116	.....	8,122	37	12	3	24	26	.....	32	2	10,264
Texas	10	2,775	47	.....	67	1	.....	.....	14,431	4	4	12	509	165	.....	13	5	18,043
Virginia	16	2,299	40	.....	159	386	74	.....	7,802	153	6	2	29	22	.....	5	.....	10,993
West Virginia	4	700	3	.....	104	27	27	.....	4,448	14	3	3	48	8	.....	5	.....	5,404
Wisconsin	50	5,466	108	1	496	71	17	1	12,622	7	32	142	345	124	.....	44	5	19,531
Total	1,250	168,587	3,815	26	17,951	3,601	985	1	498,812	855	1,458	1,968	8,161	3,370	30	2,316	131	713,317
Total for special-tax year 1887	1,383	188,107	4,241	20	18,570	3,848	886	5	513,955	942	1,733	2,269	8,685	3,309	37	3,416	267	751,673

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1888, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State and collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each State and collection district; the quantity of distilled spirits, in proof-gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1888 :

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....					15	15	15	15
Arkansas.....	25	21			10	10	35	31
California.....	2	1			266	240	268	247
Connecticut.....	1	1			70	60	71	67
Georgia.....	76	68			50	45	126	113
Iowa.....	1				5	5	6	5
Illinois.....	22	21			22	16	44	37
Indiana.....	15	9			26	24	41	33
Kansas.....					1	1	1	1
Kentucky.....	300	165	1	1	189	185	490	351
Louisiana.....					8	7	8	7
Maryland.....	24	23			45	45	69	68
Massachusetts.....	1	1	8	8	7	7	16	16
Missouri.....	31	23			48	41	79	64
Nebraska.....	3	3					3	3
New Mexico.....						6	6	6
New Hampshire.....			1	1	5	5	6	6
New Jersey.....	1	1			80	75	81	76
New York.....	2	2			58	57	60	59
North Carolina.....	468	423			747	742	1,215	1,165
Ohio.....	37	31			29	26	66	57
Oregon.....	1	1			7	7	8	8
Pennsylvania.....	110	91			27	27	137	118
South Carolina.....	15	15			3	3	18	18
Tennessee.....	73	62			66	66	139	128
Texas.....	5	5			9	9	14	14
Virginia.....	70	57			852	854	932	911
West Virginia.....	5	4			23	17	28	21
Wisconsin.....	3	1					3	1
Total.....	1,300	1,029	10	10	2,684	2,607	3,994	3,646

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	15	15	New York:		
Arkansas	10	10	Fourteenth district	39	39
California:			Twenty-first district	7	6
First district	134	126	Twenty-eighth district	12	12
Fourth district	132	120	North Carolina:		
Connecticut	70	66	Fourth district	234	229
Georgia	50	45	Fifth district	513	513
Iowa:			Ohio:		
Fourth district	5	5	First district	3	2
Illinois:			Tenth district	12	12
Eighth district	16	10	Eleventh district	6	6
Thirteenth district	6	6	Eighteenth district	8	6
Indiana:			Oregon	7	7
Sixth district	3	3	Pennsylvania:		
Seventh district	23	21	First district	22	22
Kansas	1	1	Ninth district	1	1
Kentucky:			Twelfth district	3	3
Second district	68	66	Twenty-third district	1	1
Fifth district	22	22	South Carolina	3	3
Sixth district	4	2	Tennessee:		
Seventh district	20	20	Second district	10	10
Eighth district	75	75	Fifth district	56	56
Louisiana	8	7	Texas:		
Maryland	45	45	Third district	1	1
Massachusetts:			Fourth district	8	8
Third district	7	7	Virginia:		
Missouri:			Second district	226	226
First district	38	34	Sixth district	636	628
Sixth district	10	7	West Virginia	23	17
New Mexico	6	6			
New Hampshire	5	5	Total	2,684	2,607
New Jersey:					
First district	30	27			
Fifth district	50	48			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1888, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
July	368	7	52,478	207,176	8,087	6,875	214,051
August	303	6	40,090	158,161	4,339	3,689	161,850
September	293	8	50,355	199,100	6,460	5,493	204,593
October	316	9	53,788	212,620	9,307	7,404	220,024
November	392	9	55,127	216,840	9,076	7,716	224,556
December	482	9	57,631	223,806	10,356	9,398	233,204
January	525	10	61,991	241,590	10,145	8,622	250,212
February	573	9	64,223	250,230	8,416	7,154	257,384
March	639	9	64,336	249,106	9,952	8,460	257,566
April	677	9	62,255	248,108	11,240	9,553	257,661
May	662	9	58,555	222,603	7,987	6,789	229,392
June	598	7	51,239	205,677	5,880	5,000	210,677
July	463	7	35,083	140,975	7,220	6,141	147,116
August	338	5	29,969	126,143	5,566	4,726	130,869
September	399	5	33,294	141,963	4,465	3,798	145,761

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1888.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1888, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1, 1880	372	6	<i>Bushels.</i> 69,013	<i>Gallons.</i> 275,364	<i>Gallons.</i> 8,899	<i>Gallons.</i> 7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761

* * * * *

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1888, was 1,300, of which number 1,029 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1887, were 1,160 and 969, respectively, showing an increase during the last fiscal year of 140 in the number registered and of 60 in the number operated.

The increase, both in the number registered and in the number operated, occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 152 in the number of distilleries of this class registered, and of 137 in the number operated.

In the larger distilleries there was a decrease of 12 in the number registered and of 77 in the number operated.

During the fiscal year ended June 30, 1887, 918 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 756, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 60 bushels to several thousands of bushels per diem, 242 were registered, and 213, or 88 per cent., were operated.

During the fiscal year ended June 30, 1888, of the smaller distilleries 1,070 were registered, and 893, or 83 per cent., were operated.

Of the larger distilleries 230 were registered and 136, or only 59 per cent., were operated.

There were 10 rum distilleries registered and 10 operated, the same number reported for the previous fiscal year.

There were 2,684 fruit distilleries registered and 2,607 operated, a decrease of 1,302 in the number registered, and 1,319 in the number operated during the fiscal year.

The total numbers of grain, molasses, and fruit distilleries registered and operated during the year were 3,994 and 3,646, respectively.

* * * * *

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1879.....	18,735,814	69,649,166	2,801,307	2,243,455
1880.....	24,006,359	87,915,969	3,110,190	2,439,301
1881.....	31,291,175	115,609,644	2,710,307	2,118,506
1882.....	27,459,095	104,149,077	2,121,804	1,704,084
1883.....	18,644,787	72,235,175	2,373,106	1,801,960
1884.....	18,927,982	73,724,581	2,259,536	1,711,158
1885.....	17,865,203	72,834,198	2,719,416	2,081,165
1886.....	19,195,332	78,544,428	2,308,130	1,799,952
1887.....	17,959,565	75,974,376	2,428,783	1,857,223
1888.....	16,122,509	68,388,160	2,519,494	1,891,246
Total.....	210,207,821	819,024,774	25,352,073	19,648,050
Average.....	21,020,782	81,902,477	2,535,207	1,964,805

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1888 (16,122,509 bushels), is a decrease of 1,837,056 bushels from the amount used in the preceding fiscal year (17,959,565 bushels), and is 4,898,273 bushels less than the average (21,020,782 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (68,388,160) shows a decrease of 7,586,216 gallons from the product (75,974,376 gallons) of the year ended June 30, 1887, and is 13,514,317 gallons less than the average product (81,902,477 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.24+ gallons. The yield for the two preceding years was 4.23+ for 1887 and 4.09+ for 1886.

The quantity of molasses used for the production of rum during the fiscal year (2,519,494 gallons) shows an increase of 90,711 gallons over the quantity used in the previous year (2,428,783 gallons), and is 15,713 gallons less than the average (2,535,207 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,891,246 gallons) shows an increase of 34,023 gallons over the product of the previous year (1,857,223 gallons), and is 73,559 gallons less than the average product (1,964,805 gallons) for the last ten years.

* * * * *

FRUIT BRANDY—DISTILLATION FROM ANY FRUIT—STORAGE IN SPECIAL BONDED WAREHOUSES—PROPOSED REPEAL OF TAX.

In previous reports I have recommended that the distillation of all kinds of fruit under the regulations which govern the production of brandy from apples, peaches, or grapes exclusively should be authorized by law, and also the establishment of special bonded warehouses for the storage of brandy distilled from any kind of fruit, in addition to those authorized for the storage of brandy distilled from grapes exclusively. By an act passed at the recent session of Congress my recommendation in the latter respect has been carried out, and the provisions of the act of March 3, 1877, which provided for the establishment of special bonded warehouses for the storage of brandy made from grapes exclusively, have been extended and made applicable to brandy distilled from apples or peaches, or from any other fruit, the brandy distilled from which is not now required or hereafter shall not be required to be deposited in a distillery warehouse.

So soon as suitable warehouses shall have been established under this act the distillers of apple and peach brandy, as well as the distillers of grape brandy, will be able to store their product therein for a period not exceeding three years from the date of the original gauging of the same.

This relief will not extend to brandy distilled from any other fruits than apples, peaches, or grapes, as the distillation of all other fruits is still required to be carried on under the general distilling law and the brandy produced is required to be deposited in a distillery warehouse.

Legislation is, however, pending to place all fruits on the same footing with apples, peaches, and grapes, and the subject does not, therefore, call for further notice at this time.

I will add, however, that the applications and inquiries which have been received this season concerning the distillation of spirits from berries, tomatoes, cherries, the Maguey plant, etc., serve to show the demand existing for the privilege referred to, and to indicate an increase to the revenue obtainable from this source.

The deprivation of the liberty of distilling these fruits (except under the general law, which is usually impracticable for distillers of this class) affords a constant temptation to the violation of law and the illicit production of spirits.

In this connection, it may be observed, in reference to the proposition frequently made to remove the tax from brandy distilled from fruit, that it appears to be probable that the relief of this article from taxation would lead to the utilization of a large number of different fruits for the distillation of spirits, and to the production of an additional volume of such spirits, which might reasonably be expected to have an appreciable effect upon the tax-paid grain and molasses spirits with which it would come into competition. Under the present law, which practically confines the brandy producer to the use of apples, peaches, or grapes, and despite the endeavor to exercise as close a supervision as it has been found practicable to apply to a business carried on by so many individuals and scattered over so large an area, it is supposed that a considerable percentage of the product escapes tax; and even this amount is the subject of complaint from the distillers of whiskies, who declare that it is perceptibly felt in some places.

If, then, in addition to this fraudulent quantity, the whole legitimate product of fruit brandy should be put upon the market tax free, and this should again be swollen by the unrestricted use, not only of apples, peaches, and grapes, but of any and all other fruits, under the inducement offered of competition with whisky and rum loaded with a tax of 90 cents a gallon, I believe that the grievance to the whisky producers would prove not to be an imaginary one. A large quantity of free fruit brandy would surely be marketed in localities where the smaller grain distilleries are mainly situated and could not fail to seriously affect the business of the latter. For instance, during the last fiscal year there were operated 715 grain distilleries, having each a daily spirit-producing capacity not exceeding 30 gallons. Of these an average of not far from 350 was in operation each month. In the same collection districts there were operated, at various times during the fruit season, 2,065 fruit distilleries. In good fruit seasons twice this number of fruit distilleries are not infrequently operated.

If all restriction and limitation were removed from fruit distillation, and the stimulant of large profits added, the disproportion in numbers between these fruit and grain distilleries, and the product of the former, must speedily increase. The circumstances would offer to the small

grain distillers the strongest temptation to meet the free fruit spirits with illicit grain spirits, just so far as might be found possible.

The reduction in the revenue by the abolition of the tax upon fruit brandy is not, therefore, I consider, to be measured by the subtraction of the present collections from that source.

A considerably larger amount would, in all probability, be lost, while mischief to the revenue service, and increased difficulties in the enforcement of the law as to grain and molasses spirits, out of all proportion to the amount of tax surrendered, must be seriously apprehended.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law;" also preliminary steps taken under the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," are prepared from reports in the division of assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page L (see also special index on page XLIX); to operations in special bonded warehouses on page CXXXIX; to exportations in bond free of tax as to spirits on page CIII; as to tobacco, snuff, cigars, and cigarettes on page CXLI, and as to oleomargarine on page CXLVI; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page CXLII; to the subject of methylated spirits, page CXIII; of oleomargarine, page CXLIII; and of adulteration of food and drugs, page CLXXXV.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1887, and June 30, 1888, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1888.	
	June 30, 1887.	June 30, 1888.	Increase over 1887.	Decrease from 1887.
Tax on deficiencies in production of distilled spirits	\$41,438.20	\$24,498.09	.....	\$16,940.11
Tax on excess of materials used in the production of distilled spirits	1,463.17	1,087.19	.....	375.98
Tax on circulation of banks and others	4,238.37	12,370.10	\$8,081.73	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,333,295.90	3,076,143.15	642,847.25	.....
Tax on fermented liquors removed from brewery unstamped	4,941.16	12,950.43	8,009.27	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	12,744.11	6,683.34	.....	6,060.77
Tax on oleomargarine sold without payment of tax	666.54	222.00	.....	444.54
Tax on income and dividends	9,527.62	.....	.....	9,527.62

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1888.	
	June 30, 1887.	June 30, 1888.	Increase over 1887.	Decrease from 1887.
Tax on legacies and successions.....	\$35. 00	\$15. 25		\$19. 75
Assessed penalties.....	83, 515. 56	85, 148. 14	\$1, 632. 58	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected taxes previously abated, conscience money; also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating un-stamped instruments (Form 58).....	213, 933. 32	161, 889. 93	.....	52, 043. 39
Special taxes (licenses).....	45, 556. 05	45, 126. 16	.....	429. 89
	3, 751, 405. 00	4, 326, 133. 78	574, 728. 78	.....

ASSESSMENTS FOR 1888.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1888 :

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$3, 134. 60	Montana, Idaho, and Utah.....	\$2, 478. 26
Arkansas.....	3, 802. 59	Nebraska and Dakota.....	2, 340. 88
California and Nevada.....	44, 503. 54	New Hampshire, Maine, and Vermont.....	10, 721. 93
Colorado and Wyoming.....	1, 141. 43	New Jersey.....	7, 324. 33
Connecticut and Rhode Island.....	17, 487. 13	New Mexico and Arizona.....	1, 075. 34
Florida.....	463. 62	New York.....	56, 279. 66
Georgia.....	11, 976. 13	North Carolina.....	38, 667. 68
Illinois.....	39, 351. 38	Ohio.....	83, 717. 56
Indiana.....	57, 985. 54	Oregon, Washington, and Alaska..	1, 269. 88
Iowa.....	7, 685. 97	Pennsylvania.....	515, 184. 17
Kansas and Indian Territory.....	2, 749. 37	South Carolina.....	4, 102. 88
Kentucky.....	2, 850, 113. 28	Tennessee.....	39, 514. 99
Louisiana and Mississippi.....	5, 486. 48	Texas.....	3, 133. 00
Maryland, Delaware, and District of Columbia.....	366, 089. 51	Virginia.....	28, 004. 14
Massachusetts.....	7, 232. 70	West Virginia.....	67, 577. 47
Michigan.....	19, 615. 06	Wisconsin.....	6, 686. 60
Minnesota.....	7, 018. 04		
Missouri.....	12, 217. 44	Total.....	4, 326, 133. 78

The increased assessments on circulation of banks and others is owing to the tax of 10 per centum levied upon Canadian bank notes discovered to have been paid out within the United States.

As was intimated in my last annual report, the balance of distilled spirits in warehouse at the close of that year being about 2,000,000 gallons greater than at the close of the next preceding year, an increase in assessments of taxes overdue has resulted, the increase being \$642,847.25.

The increase of assessments on fermented liquors is due to fraudulent removals occurring in one of the city districts.

The decrease in taxes on deficiencies in the production of distilled spirits and on excess of materials used is \$17,316.09. Taxes of this character abated before assessment, under the provisions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to \$74,610.25, as follows:

Fifty-seven claims from grain distilleries, amount of tax abated—	
On excess of materials used.....	\$2, 687. 31
On deficiencies in production of spirits.....	69, 551. 75
Twenty-seven claims from fruit distillers, amount of tax abated on deficiencies.....	2, 371. 19
Total.....	74, 610. 25

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (70,279,406 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1888, is less than the production (77,831,599 gallons) of the year 1887 by 7,552,193 gallons.

The difference is distributed among the different kinds known to the trade as follows :

Increase in the production of—	Gallons.
Alcohol.....	738,604
Rum.....	34,023
Gin.....	125,965
Pure, neutral, or cologne spirits.....	2,409,694
Miscellaneous.....	1,519,383
Total increase.....	4,827,669
Decrease in the production of—	Gallons.
Bourbon whisky.....	9,551,425
Rye whisky.....	1,433,950
High wines.....	1,394,487
Total decrease.....	12,379,862
Net decrease.....	7,552,193
* * * * *	* * * * *

INCREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (70,541,811 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1888, is more than the quantity (66,183,303 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1887, by 4,358,508 gallons, the increase being distributed among the different kinds known to the trade, as follows :

Increase in withdrawals of—	Gallons.
Bourbon whisky.....	2,087,094
Rye whisky.....	425,909
Alcohol.....	670,774
Rum.....	87,222
Gin.....	128,915
Pure, neutral, or cologne spirits.....	1,249,193
Miscellaneous.....	1,076,342
Total increase.....	5,725,449
Decrease in withdrawals of—	
High wines.....	1,366,941
Net increase over 1887.....	4,358,508

If the quantity, 2,635,792 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits re-imported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1888, is found to be 73,177,603 gallons, or 4,777,655 more than during the year 1887, including the 2,216,645 gallons re-imported and tax-paid during that year.

* * * * * *

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (2,209,327 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named :

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1880	78,199,283	75,834	.096
1881	84,335,900	81,466	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	996,925,782	4,424,314	4.866
1886	978,666,767	1,896,868	2.299
1887	70,782,951	1,833,681	2.591
1888	74,891,751	2,209,327	969

^a Includes 7,750,696 gallons stamped for export not actually withdrawn.
^b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 375,646 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows :

Increase of leakage allowed for—		Gallons.
Bourbon whisky		260,806
Rye whisky		112,684
Rum		935
Gin		6
High wines		2,534
Miscellaneous		7,963
Total increase of leakage		384,928
Decrease of leakage allowed for—		Gallons.
Alcohol		3,610
Pure, neutral, or cologne spirits		5,672
Total decrease of leakage		9,282
Net increase of leakage allowed in 1888		375,646
*	*	*

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1881	15,921,482	13.52+
1874	4,060,160	5.90+	1882	8,092,725	7.64+
1875	587,413	0.96+	1883	5,326,427	7.19+
1876	1,308,900	2.25+	1884	9,586,738	12.70+
1877	2,529,528	4.22+	1885	10,671,118	14.24+
1878	5,499,252	9.80+	1886	5,646,656	7.02+
1879	14,837,581	20.63+	1887	2,223,913	2.85+
1880	16,765,666	18.55+	1888	1,614,205	2.15+

The falling off in exportations in 1888, as compared with 1887, is due mainly to the decreased withdrawals for export of alcohol and pure, neutral, or cologne spirits, and is distributed as follows:

Decrease in withdrawals of—	Gallons.
Bourbon whisky	4,970
Alcohol	600,199
Gin	2,902
Pure, neutral, or cologne spirits	217,041
Miscellaneous	19,632
Total decrease	886,744
Increase in withdrawals of—	Gallons.
Rye whisky	124,697
Rum	45,387
High wines	6,952
Total increase	177,036
Net decrease from 1887	709,708

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSE FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,509	1,509
First Illinois			3,947	609	3,956
Fifth Illinois			11,105	571	11,676
Eighth Illinois			261		261
Sixth Indiana		188	170		358
Seventh Indiana			85		85
Fifth Kentucky	631		90		721
Sixth Kentucky			426		426
Maryland			84	169	253
First Missouri			86		86
Nebraska			485		485
First New York			1,296		1,296
Twenty-eighth New York			1,268		1,268
First Ohio			2,394		2,394
Twenty-third Pennsylvania		666			666
First Wisconsin			174		174
Total	631	854	21,271	2,858	25,614
Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1887	402	720	18,673	1,373	21,168

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 4,446 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1887, as follows:

	Gallons.
Bourbon whisky	229
Rye whisky	134
Alcohol	2,598
Pure, neutral, or cologne spirits	1,485
Total increase	4,446

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois			25,817	44,059		69,876
Fourth Iowa				4,730		4,730
Fifth Kentucky	2,705					2,705
Twenty-third Pennsylvania		389			1,901	2,290
Total	2,705	389	25,817	48,789	1,901	79,601
Transfers to manufacturing warehouses during year ended June 30, 1887	1,621		13,919	211,737	1,929	229,206

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1887, the above table shows a decrease of 149,605 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Decrease in—	Gallons.
Pure, neutral, or cologne spirits	162,948
Miscellaneous	28
Total decrease	162,976
Increase in—	
Bourbon whisky	1,084
Rye whisky	389
Alcohol	11,898
Total increase	13,371
Net decrease	149,605

METHYLATED SPIRITS.

Inquiry having been made at this office by members of Congress as to the practicability of withdrawing spirits from distillery warehouses free of tax for use in the mechanical arts, and protecting the revenue against fraud by methylating the spirits in bonded warehouses established for the purpose, the microscopist of this office was requested to make experiments in the chemical laboratory for the purpose of ascertaining whether such spirits could be demethylated. It appears from his report herewith that he has succeeded, by the use of a small still, in separating the methyl or wood alcohol, from the ethyl or taxable alcohol; and in deodorizing a portion of the ethyl alcohol through the use of bone-black and other chemical substances.

It may be urged that if the demethylation can not be accomplished without the use of a still, the operator is readily liable to detection because of the special surveillance required by the internal-revenue laws in the matter of stills and distilling, but I do not take this view of the case. The internal-revenue laws do not prohibit the use of stills by persons other than distillers of spirits, and, as a matter of fact, many druggists and others use stills on their premises. It is true that these laws prohibit the making of a mash fit for the distillation of spirits except on the premises of a distiller, brewer, or vinegar manufacturer. It is also true that the process of mashing is readily discoverable by the peculiar smell which pervades the premises on which the business is conducted, but the process of demethylation does not involve any process of mashing or fermenting, nor the use of the large still which even the smallest distillers who produce spirits from a mash are compelled to use. The still used in this office was among the smallest of the stills which druggists and others, not distillers, are permitted to use.

REPORT OF THE MICROSCOPIST ON METHYLATED SPIRITS.

The question whether methyl or wood alcohol can be separated from methylated spirits, by distillation or otherwise, and leave the ethyl alcohol contained therein in such a state of purity that it can be placed on the market at a profit, has been the subject of several investigations by special committees in England and Germany, and of one in this country.

The English committee, consisting of Professors Graham, Hofmann, and Redwood, in their reports of July 24, 1854, and January 3, 1855, reached the conclusion that there was no economical method then known for separating the two alcohols, and that the presence of a very small quantity of methyl alcohol rendered the mixture unpalatable; they recommended the use of purified wood naphtha for this purpose.

In Germany the subject has been investigated by Kraemer, Gerick, and Dietze. They recommended the use of the first and last very impure products obtained in the distillation of crude wood spirits.

Drawing their information from the reports of these committees most writers of textbooks on the subject declare that methylated alcohol can not be made drinkable by any commercial process. These conclusions being based on the results of laboratory experiments, where no distilling apparatus approaching the perfection of a modern column still for differentiating and separating liquids of different boiling points were employed, should not be regarded as final.

As the English law and regulations against any attempt at removing or purifying the methyl are very stringent, it may be inferred that such attempts have been successfully made.

Methyl alcohol is the lowest form of the alcohol series, and when pure is a colorless, mobile liquid, having a vinous smell closely resembling that of ethyl alcohol. It has a specific gravity of 0.8142 at 0° C. (32° F.) (Kopp.). The boiling point, as stated by various observers, varies from 58.6° to 66.5° C. (137° to 152° F.), owing to the great

difficulty of obtaining it in a perfectly anhydrous condition. The difference between the densities of mixtures of methyl alcohol and ethyl alcohol with the same proportions of water is so small that the tables ordinarily used for the latter may be employed for most purposes in ascertaining the strength of the former.

Methyl alcohol is miscible in all proportions with water, ethyl alcohol, and ether. In its solvent and chemical properties it closely resembles ethyl alcohol.

Wood naphtha, pyroxylic spirits, is the name given to the impure commercial methyl alcohol. It is a very complex liquid, containing variable proportions of methyl alcohol, acetone, methyl acetate and formate, allyl alcohol, aldehyde, water, etc. The best commercial wood naphtha contains about 95 per cent. of methyl alcohol, the common varieties from 75 to 90 per cent., and sometimes going as low as 30 to 40 per cent. It has a very characteristic odor, and if taken internally will generally produce nausea and other deleterious effects. Pure methyl alcohol, however, is free from these objections. Cases may be cited from the English court reports and daily papers where persons habitually drank methylated alcohol without any other toxic effect than that common to ethyl alcohol.

The higher alcohols, propyl, etc., have a greater toxic effect than ethyl alcohol. Brockhaus has recently personally investigated the effects of propyl, butyl, and amyl alcohols on the system. He found the disagreeable symptoms, giddiness, nausea, etc., to increase with the molecular weights of the alcohols, and amyl alcohol itself proved to be a very violent poison. According to the experiments of Rabuteau, amyl alcohol is fifteen times as intense as ethyl alcohol, and is even fatal in small doses. Amyl alcohol is one of the chief constituents of fusel oil.

An addition of 10 per cent. of wood naphtha to ethyl alcohol lowers the boiling point of the mixture 3.3° C. (6° F.) (Ure.)

Ethyl alcohol, spirits of wine, ordinary or grain alcohol is next to methyl alcohol in the ascending order of the alcohol series, is the alcohol on which the internal-revenue tax is levied, and is the alcohol with which most people are familiar. It is a limpid, colorless liquid, of a hot pungent taste, and has a peculiar pleasant smell. According to Mendelejeff, absolute alcohol boils under the normal pressure at 78.3° C. (173° F.), and has a specific gravity of 0.80625 at 0° C. (32° F.) compared with water at its maximum density 4° C. Dr. E. R. Squibb, of Brooklyn, N. Y., in 1884 obtained alcohol of a specific gravity lower than that recorded by any previous observer, viz., 0.80257 at 4° C., or 0.80591 at 0° C. compared with water at its maximum density (4° C.).

Ethyl alcohol is miscible with water in all proportions, a considerable evolution of heat and contraction in bulk taking place on admixture. It is nearly impossible to remove the last traces of water, owing to the tendency of alcohol to quickly absorb moisture from the air. It is a powerful solvent for fluid and solid bodies, both organic and inorganic. It absorbs many gases with considerable avidity. As found on the market, ethyl alcohol often contains traces of higher homologues, of aldehyde and acetic acid, of volatile oils, of various fixed impurities, both organic and inorganic, and is more or less mixed with water.

In September, 1882, a committee of the National Academy of Sciences, consisting of Profs. Ira Remsen, C. F. Chandler, and G. F. Barker, in their report on methylated spirits to the honorable Green B. Raum, Commissioner of Internal Revenue, reached the following conclusions:

"That by treating the mixtures of ethyl alcohol and wood spirits (in the proportion proposed in the bill now before Congress) with bone-black, filtering, adding a caustic alkali—as, for example, caustic potash—and then distilling with the aid of the Hempel tube, the principal product obtained is nearly free from methyl alcohol, and that the odor and taste of this product are not very marked. At the same time, even in the best product thus obtained, the odor and taste characteristic of wood naphtha can be detected, though only with difficulty, by those who are unskilled in such matters. We believe that the method employed by us which gave the best product could be applied economically on the large scale, and a product fully as good as our best, if not better than it, might thus be obtained." (Senate Mis. Doc. No. 85, Forty-eighth Congress, first session, 1884, p. 62.)

They submitted their best specimens to some dealers in alcohol and alcoholic beverages and were informed that the purified product might easily be used in the manufacture of low-grade whiskies and rum.

The committee used in their experiments a Hempel tube to represent, on a laboratory scale, the column still used by the manufacturers of alcohol. "This consists of a glass tube about 1½ inches in diameter, and 3 feet long, filled with glass beads. The tube is inserted in the cork of the distilling-flask, and the vapor of the distilled substance is caused to pass through the tube before it reaches the condenser." (*Loc. cit.*, p. 61.)

Although no mention is made in their report of the quantity of alcohol used in their experiments, I think it may be assumed that the quantity employed in any one experiment was less than 1 gallon.

In the experiments conducted in the laboratory of this office a small 3-gallon still, steam jacketed, by which means the temperature was kept well under control, and furnished with a column head having a series of diaphragms which offered more or less condensing surface, according to the set used, was employed. Such a still conforms more to the large column still used by manufacturers than the Hempel tube employed by the committee.

The column head is 1 foot high and 2 inches inside diameter. The set of diaphragms, which can be inserted in the head, divide the space into from seven to twenty-one equal parts. The vapors are thus partially condensed and drop back into the lower part or boiler. The whole apparatus is made of the best tinned copper and is provided with a block-tin worm. Openings for thermometers in the boiler and at the top of the column are made which can be closed with corks. The apparatus worked very satisfactorily, and quantities distilled by it were large enough to determine what might be done for commercial purposes.

The ethyl alcohol used in the experiments was purchased from a firm of large chemical dealers in New York; it was slightly colored from tannin and other extractive matter derived from the barrel in which it was kept, had a specific gravity, by the hydrometer standardized at 60° F., at 62° F. of .823, corresponding to a content of 93.40 per cent. absolute alcohol by volume.

The wood naphtha, methyl alcohol, pyroxylic spirit, was purchased from the same firm; it was highly colored and had a specific gravity of .841 at 61° F., corresponding to a content of 87.85 per cent. alcohol by volume.

The methylated spirit was made, at room temperature, by taking 90 per cent. by volume of the ethyl alcohol and 10 per cent. by volume of the wood naphtha, the proportions used in Great Britain; the mixture was colored by the latter to a considerable extent, and had a specific gravity of .825 at 62° F., 92.75 per cent. by volume of absolute alcohol.

The methylated spirit so prepared was the starting-point of all the experiments.

A larger loss of alcohol was experienced than would happen on a commercial scale, owing first, to the high temperature of the laboratory, which ranged from 90° to 75° F. during most of the experiments, causing loss by excessive evaporation; second, to the mechanical retention in the pores of the bone-black of a considerable volume of the alcohol, as there was no means in the laboratory for filtering under pressure; and third, to the tank water employed for condensation not being cool enough to thoroughly condense the alcoholic vapors, although the distillation was purposely conducted very slowly.

The results obtained are stated in percentages of the original volume of methylated spirit taken for the experiment and of the total volume of product obtained by distillation.

The bone-black, used for filtration, was ground moderately fine and placed in a percolator having a piece of fine copper gauze at the bottom on which was first placed some coarse bone-black, then the fine. By proportioning the coarse and the fine a mechanical filter was obtained that would allow of a more or less rapid filtration. By the use of long and narrow columns a greater surface was presented, thus allowing the bone-black to more fully act on the alcohol. One pound of bone-black was used to one gallon of alcohol.

The liter (1.056 quarts) was used as the standard volume for all measurements, thus permitting of the easy reading of percentages by volume at any course of the experiments.

FIRST EXPERIMENT.

Ten liters of the methylated alcohol were taken and filtered over bone-black. By this treatment the greater part of the disagreeable odor and all the color were removed. The alcohol was passed only once over the bone-black. The filtered alcohol was then placed in the still, steam turned on, and the distillate received in suitable vessels.

The first 12.50 per cent. of the original volume (16.125 per cent. of the total volume of distillate) contained the greater part of the wood naphtha. Specific gravity .823 at 63° F. = 93.45 per cent. of absolute alcohol by volume. This can be used for the manufacture of varnish or burning in lamps. The middle portions of the distillate, 47.50 per cent. of the original volume (61.275 per cent. of volume of distillate) were saved, and are nearly free from the odor and taste of the wood naphtha. The specific gravity varied from .8215 at 60° F., 93.60 per cent. alcohol by volume, to .8255 at 60° F., 92.45 per cent. alcohol by volume in the different portions. The last portions of the distillate, 17.50 per cent. of the original volume (22.575 per cent. of volume of distillate) had a disagreeable odor and taste, and were rejected.

Ten gallons of methylated alcohol, of 92.75 per cent. of absolute alcohol by volume, would be equal to 18.50 gallons of proof spirits. These would yield by this experiment 5.5 proof gallons of alcohol that would be rejected, and 8.85 proof gallons of fairly demethylated alcohol.

SECOND EXPERIMENT.

Ten liters of the methylated alcohol were treated with 2.5 per cent. of recently burnt quicklime, coarsely powdered, with frequent agitation for twenty-four hours. This treatment had the effect of intensifying the yellow color. The alcohol was then filtered first through paper to remove the lime, and then through bone-black, which decolorized it. The filtrate was treated with 0.1 per cent. permanganate of potash dissolved in water, and allowed to stand for twenty-four hours, when it was filtered through paper and bone-black and distilled.

The treatment with lime raised the specific gravity from .8244 at 60° F., 92.75 per cent. of alcohol by volume to .8215 at 60° F., 93.60 per cent. by volume. The addition of the watery solution of permanganate, however, lowered it to .8272 at 60° F., 91.95 per cent. before it was placed in the still. Through the breaking of a flask, over 4 liters of this filtrate were lost, so that no percentage results are given.

The first and last portions of the distillate were received separate from the middle portions.

The middle portion of this distillate has such a faint taste and odor of the wood naphtha as to be nearly indistinguishable. Specific gravity .8314 at 60° F., 90.75 per cent. of alcohol by volume.

THIRD EXPERIMENT.

This was a repetition of the second experiment, except that the quantity of permanganate of potash was increased to 0.2 per cent.

The first 12.50 per cent. of the original volume (10 liters of 92.75 per cent. alcohol), (15.74 per cent. of the total volume of distillate) had a specific gravity of .8304 at 60° F., 91 per cent. of alcohol by volume, and was rejected.

The middle portions of the distillate, 57.50 per cent. of the original volume (72.41 per cent. of the volume of distillate) was very nearly tasteless. The specific gravity varied from .8367 to .8437 at 60° F., 89.10 to 86.90 per cent. of alcohol by volume.

The last 9.40 per cent. of the original volume (11.83 per cent. of the volume of distillate) was rejected. As soon as the distillate began to have an offensive odor the steam was turned off the still. The last portion of the distillate, 6.25 per cent. of the original volume (7.87 per cent. of the distillate) had a specific gravity of .8491 at 60° F., 85.10 per cent. of alcohol by volume. The contents of the still, 3.15 per cent. of the original volume (3.96 per cent. of the distillate) had a specific gravity of .9324 at 60° F., 51 per cent. of alcohol by volume.

Ten gallons of methylated alcohol of .8244 specific gravity at 60° F., 92.75 per cent. of alcohol by volume (18.50 gallons of proof spirit) would yield by this experiment 10.20 proof gallons of alcohol that is drinkable, and 3.66 proof gallons of alcohol that has a decided taste.

FOURTH EXPERIMENT.

Five liters of the methylated alcohol were treated with 2.5 per cent. caustic lime for twenty-four hours, filtered through paper, then diluted with 40 per cent. of its volume of distilled water, filtered over bone-black, treated with 0.1 per cent. of permanganate of potash for twenty-four hours, filtered over paper, then over bone-black. The filtrate had a specific gravity of .8261 at 60° F., 89.30 per cent. of alcohol by volume.

The first portion of the distillate had a specific gravity of .8537 at 60° F., 83.60 per cent. of alcohol by volume, and was rejected.

The middle portion of the distillate had a specific gravity varying from .8617 to .8700 at 60° F., 80.75 per cent. to 77.70 per cent. of alcohol by volume, and was the one most nearly free from smell and taste thus far produced.

The distillation was then stopped, and the contents of the still removed when sufficiently cool. This portion had a specific gravity of .9735 at 60° F., 22.45 per cent. of alcohol by volume.

FIFTH EXPERIMENT.

Twelve liters of the methylated alcohol were taken and first filtered over bone-black; the bone-black used in the third experiment for filtering the alcohol after treatment with permanganate was used for this purpose.

The filtrate was then treated with 2.5 per cent. of freshly burnt quicklime, coarsely powdered, for forty-eight hours (a Sunday intervening), then filtered through paper to remove the lime, and afterwards through a fresh portion of bone-

black. This was then treated with 0.2 per cent. of permanganate of potash dissolved in water, and allowed to stand for twenty hours; then filtered over paper and finally over fresh bone-black. It was then distilled. It had a specific gravity of .834 at 60° F., 89.95 per cent. of alcohol by volume. The distillate was received in small quantities, so as to keep it more distinctly separated. The first portion of the distillate, 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), had a specific gravity of .8268 at 60° F., 92.35 per cent. of alcohol by volume. It has a faint disagreeable odor of the wood naphtha.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8258 at 60° F., 92.35 per cent. of alcohol by volume. It did not smell as strong as the first portion. The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8271 at 60° F., 91.95 per cent. of alcohol by volume. This had a very slight peculiar taste.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8268 at 60° F., 92.05 per cent. of alcohol by volume. The next six portions of the distillate, each 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), ranged in specific gravity from .8285 to .8405 at 60° F., 91.55 to 87.90 per cent. of alcohol by volume, and with the two preceding portions are drinkable.

The last portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8488 at 60° F., 85.25 per cent. of alcohol by volume. This has a slight disagreeable taste and odor. On the basis of this experiment 10 gallons of the methylated alcohol of 92.75 per cent. of alcohol by volume (18.50 gallons of proof spirits) would yield 10.50 proof gallons of drinkable alcohol, and 3.03 proof gallons of alcohol fit for varnish or burning purposes.

Recapitulation of results of experiments on the basis of 10 gallons of methylated alcohol of .8244 specific gravity, at 60° F., 92.75 per cent. of alcohol by volume, 18.50 gallons of proof spirits being used, stated in proof gallons:

Experiment.	1	3	5
Middle (drinkable) portion of distillate.....	8.84	10.20	10.50
First (rejected) portion of distillate.....	2.34	2.28	2.32
Last (rejected) portion of distillate.....	3.17	1.38	.71
Loss by treatment.....	4.15	4.64	4.97

CONCLUSION.

From the results of these experiments I am led to the conclusion that a 10 per cent. methylated spirit can be so purified, at a moderate cost for materials and apparatus, that the great majority of purchasers would fail to detect the slight odor or taste of the methyl alcohol in the treated and distilled product, and would find it still more difficult in the artificial liquors.

The mere mechanical filtration over bone-black so deodorizes and decolorizes the methylated alcohol that a sufficiently prolonged treatment gives a filtrate that is nearly free from the smell or taste of the wood naphtha. On subjecting such a filtrate to the action of freshly burnt quicklime and again filtering over bone-black and then distilling, a product is obtained that has but the faintest taste of the methyl. Probably if the middle portion of such a distillate was diluted with about 40 per cent. of its volume of water, filtered over bone-black and redistilled, a product would be obtained that would compare favorably with most cologne spirits.

The time at my disposal has not been sufficient to allow of carrying out modifications which have suggested themselves as the experiments progressed, especially where all the different distillates have been saved and measured in working quantitatively. No doubt filtration of the different distillates over bone-black would further improve them, *i. e.*, render them more nearly tasteless.

From the middle portions of all these distillates artificial Bourbon whiskies have been prepared. A Bourbon whisky used by rectifiers for blending was procured from the collector at Lexington, Ky. The alcohols were first diluted with water until they had the same specific gravity as the whisky, *viz.*, .9315 at 60° F. The diluted alcohol was then mixed with one-third its volume of whisky. Being so recently made, these samples have a decidedly "raw" smell and taste.

From the middle portion of the distillate of the fifth experiment an artificial brandy and a rye whisky have been made in the same manner as the Bourbon, *viz.*, by dilution to the same alcoholic strength and mixture in the proportion of two-thirds alcohol to one-third liquor. The cognac brandy and rye whisky being old and of a delicate flavor, the artificial samples allow of the more accurate judging whether the alcohol imparts any disagreeable taste or smell.

COST OF TREATMENT.

Fifty dollars would be a very liberal estimate for the total cost of plant required for treating 10 gallons of methylated alcohol at one time.

A 10-gallon still, made of heavily-tinned copper, with column head and set of diaphragms, with block-tin condenser, costs	\$30.00
A Fletcher solid-flame gas-burner, consuming 35 cubic feet of gas per hour, costs (A kerosene or ordinary coal stove may be used, instead of gas, at less expense.)	2.00
Three stoneware filtering cylinders of 7½ gallons capacity, 34 inches high, 8½ inches wide, cost \$3.75 each	11.25
Four tin funnels, 1 gallon capacity, cost 30 cents each	1.20
Four tin cans, 5 gallons capacity, cost 33 cents each	1.32
Outfit of measures, United States standard	1.00
Thermometer .....	.75
Filter paper and rubber tubing	2.00

This estimate is evidently higher than ordinary practice would call for, being more suitable for the requirement of laboratory work.

On the basis of the results obtained in the fifth experiment, the treatment there indicated being pursued on 10 gallons of methylated alcohol at one time, the cost based on the actual retail price paid for the materials and \$50 for plant, and the profit may be stated as follows:

9 gallons of ethyl alcohol, 95 per cent., \$2.40—1.70, present tax, equals 70 cents per gallon	\$6.30
1 gallon wood naphtha, methyl alcohol	1.35
10 pounds bone-black, granular, 8 cents per pound .....	.80
1 ounce permanganate of potash, 8 cents per ounce .....	.08
2 pounds quicklime, 1 cent per pound .....	.02
Cost of 35 cubic feet of gas, for six hours, at \$1.25 per thousand .....	.26
1 per cent. cost of plant .....	.50

Total

9.31

Would yield—

3 proof-gallons methylated alcohol, at 50 cents	1.50
10.5 proof-gallons demethylated alcohol, at \$1	10.50

12.00

Profit

2.69

This profit would be further increased by the additional amount of methylated alcohol recovered from the saturated bone-black by distillation. The bone-black can be recharred and used over again, as is done in sugar refineries.

Wood charcoal may be used instead of bone-black, at a less cost for material, but in this case the filtration would have to be done under considerable pressure, as the finely-ground charcoal clogs the filter so as to make filtration under atmospheric pressure exceedingly slow and nearly impossible if the layer of charcoal is of any considerable thickness. Besides, the charcoal contains resins and other extractive organic matters which the alcohol dissolves in passing through it and imparts a decided taste to the filtrate. Bone-black, on the other hand, contains less organic matter, and so yields a more nearly tasteless product.

LIST OF EXHIBITS.

Accompanying this report are the following samples:

	Per cent. alcohol by volume.
1. Commercial 95 per cent. ethyl alcohol, specific gravity .823, at 62° F. = .8224, at 60° F.	93.40
2. Commercial methyl alcohol, wood naphtha, specific gravity .841, at 61° F.=.8407, at 60° F.	87.85
3. Methylated alcohol 90 per cent. ethyl + 10 per cent. methyl alcohols, specific gravity .825, at 62° F.=.8244, at 60° F.	92.75

First experiment.

	Per cent. alcohol by volume.
4. No. 3. Filtered over bone-black, specific gravity .825, at 62° F.= .8244, at 60° F	92.75
4a 1. No. 4. First portion of distillate, specific gravity .823, at 63° F.= .8221, at 60° F	93.45
4a 2. No. 4. First portion of distillate, last; specific gravity .823, at 63° F.=.8221, at 60° F	93.45
4b 1. No. 4. Middle portion of distillate, first; specific gravity .823, at 65° F.=.8215, at 60° F	93.60
4b 2. No. 4. Middle portion of distillate; specific gravity .825, at 64° F.=.8238, at 60° F	92.95
4b 3. No. 4. Middle portion of distillate, last; specific gravity .827, at 65° F.=.8255, at 60° F	92.45
4c 1. No. 4. Last portion of distillate, first; specific gravity .830, at 65° F.=.8285, at 60° F	91.55
4c 2. No. 4. Last portion of distillate, last; specific gravity .838, at 66° F.=.8365, at 60° F	89.15

Second experiment.

5A. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours and filtered through paper, specific gravity .823, at 65° F. =.8215, at 60° F	93.60
5. No. 3. Treated with 2.5 per cent. caustic lime and filtered over bone- black, then with .1 per cent. permanganate of potash for twenty-four hours, filtered through paper and bone-black, specific gravity .829, at 66° F.=.8272, at 60° F	91.95
5a. No. 5. First portion of distillate, specific gravity .828, at 62° F.= .8274, at 60° F	91.90
5b. No. 5. Middle portion of distillate, specific gravity .832, at 62° F.= .8314, at 60° F	90.75
5c. No. 5. Last portion of distillate, specific gravity .848, at 62° F.= .8474, at 60° F	85.75

Third experiment.

6. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered over bone-black, then with .2 per cent. permanga- nate of potash, and filtered over bone-black and distilled.	
6a. No. 6. First portion of distillate, specific gravity .831, at 62° F.= .8304, at 60° F	91.00
6b 1. No. 6. Middle portion of distillate, specific gravity .837, at 61° F.= .8367, at 60° F	89.10
6b 2. No. 6. Middle portion of distillate, last; specific gravity .844, at 61° F.=.8437, at 60° F	86.90
6c 1. No. 6. Last portion of distillate, specific gravity .850, at 63° F.= .8491, at 60° F	85.10
6c 2. No. 6. Contents of still, specific gravity .933, at 62° F.=.9324, at 60° F	51.00

Fourth experiment.

7. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered, diluted with 40 per cent. water, filtered over bone-black, treated with .1 per cent. permanga- nate of potash, and filtered over bone-black, specific gravi- ty, .827 at 63° F. = .8261 at 60° F	89.30
7a. No. 7. First portion of distillate, specific gravity .854 at 61° F. = .8537 at 60° F	83.60
7b 1. No. 7. Middle portion of distillate, first; specific gravity .862 at 61° F.=.8617 at 60° F	80.75
7b 2. No. 7. Middle portion of distillate, specific gravity .856 at 64° F. =.8548 at 60° F	83.20
7b 3. No. 7. Middle portion of distillate, last; specific gravity .870 at 60° F.=.8700 at 60° F	77.70
7c. No. 7. Contents of still, specific gravity .975 at 65° F. = .9735 at 60° F	22.45

Fifth experiment.

	Per cent. alcohol by volume.
8. No 3. Filtered over bone-black, treated with 2.5 per cent. caustic lime for forty-eight hours, filtered through paper and bone-black, treated with .2 per cent. permanganate of potash, filtered over paper and bone-black, specific gravity .834 at 60° F. = .8340 at 60° F.....	89.95
8a. 1. No. 8. First portion of distillate, specific gravity .827 at 64° F. = .8258 at 60° F.....	92.35
8a. 2. No. 8. First portion of distillate, middle; specific gravity .827 at 64° F. = .8258 at 60° F.....	92.35
8a. 3. No. 8. First portion of distillate, last; specific gravity .828 at 63° F. = .8271 at 60° F.....	91.95
8b. 1. No. 8. Middle portion of distillate, first; specific gravity .828 at 64° F. = .8268 at 60° F.....	92.05
8b. 2. No. 8. Middle portion of distillate, second; specific gravity .830 at 65° F. = .8285 at 60° F.....	91.55
8b. 3. No. 8. Middle portion of distillate, third; specific gravity .831 at 65° F. = .8295 at 60° F.....	91.30
8b. 4. No. 8. Middle portion of distillate, fourth; specific gravity .834 at 63° F. = .8331 at 60° F.....	90.20
8b. 5. No. 8. Middle portion of distillate, fifth; specific gravity .836 at 65° F. = .8345 at 60° F.....	89.75
8b. 6. No. 8. Middle portion of distillate, sixth; specific gravity .838 at 65° F. = .8365 at 60° F.....	89.15
8b. 7. No. 8. Middle portion of distillate, last; specific gravity .842 at 65° F. = .8405 at 60° F.....	87.90
8c. No. 8. Last portion of distillate, specific gravity .850 at 64° F. = .8483 at 60° F.....	85.25

Artificial liquors.

- Bourbon whisky, marked T, W, X, Y, and Z.
- Rye whisky, marked R.
- Cognac brandy, marked 8.

The ethyl alcohol used in these experiments would not pass the four principal tests called for by the Pharmacopœia, viz., with sulphuric acid, with caustic potash, with permanganate of potash, and with nitrate of silver, and it is very doubtful if any commercial alcohol would, because unobjectionable and unavoidable organic matter is absorbed from the barrels and the dust of refineries, etc. These tests are complementary and are directed to organic matters that are readily reduced by these reagents.

On applying these reagents to the middle distillates of the last experiment they were found to compare favorably with some redistilled cologne spirits taken for comparison.

The best test is undoubtedly that of excessive dilution with water and noting the odor and taste. This simple treatment seems to intensify the odor and taste of the impurity such as methyl or fusel oil.

WASHINGTON, September 15, 1888.

The necessary permission to publish having been obtained, the following letter from the Assistant Commissioner of Inland Revenue, of Ottawa, Canada, on the use of methylated alcohol, is herewith submitted for your consideration:

DEPARTMENT OF INLAND REVENUE,
Ottawa, October 25, 1888.

DEAR SIR: I beg to acknowledge the receipt of your communication of the 22d instant, calling my attention to the fact that the statement promised in my letter of the 19th ultimo had not been received. I certainly owe you an apology for the delay, and I now beg to express my regret at not being able to comply with your wishes at an earlier date, but owing to the absence of the Commissioner in British Columbia and the Northwest, my time has been so fully occupied that the matter escaped my notice.

I will now, however, endeavor to give you as much information as possible on the subject you wrote about, viz., demethylated alcohol.

I will first inform you that this Department permitted, for many years, the manufacture in bond of methylated spirits, the ingredients used being wood naphtha and grain alcohol in the following proportions, viz, 12 gallons of wood naphtha to 100 gallons of grain alcohol, not less than 60. O. P. by Syke's hydrometer. The alcohol was used in bond (free of duty), and the mixing was conducted under the supervision of an officer of this Department, and the methylated spirits produced paid an Excise duty of 15 cents per proof gallon.

The Department was subsequently awakened to the fact that this methylated spirits was capable of being demethylated and rendered potable, thus causing a serious loss to the revenue of the country.

The Department feeling satisfied, from the fact that alcohol vaporizes at from 175° to 180° F., and wood naphtha at about 144°, that demethylation was possible, repealed the provisions of the law permitting the manufacture of methylated spirits in bond, and undertook to supply the trade with a substitute therefor. This substitute is composed of a methylated spirit consisting of 25 per cent. of wood naphtha and 75 per cent. of grain alcohol, which is supplied only to varnish manufacturers and other persons engaged in the mechanical arts. The persons using this grade of methylated spirits give bonds in the sum of \$2,000 that such spirits shall be used solely for the purposes mentioned, and in the premises described, in their application. An inferior grade, consisting of equal parts of wood naphtha and grain alcohol, is supplied the trade without any restrictions as to its use.

Dr. Squibb, of Brooklyn, informed me in January last that from his own experience it was quite possible to free this methylated spirits from methyl, and make it quite clean and sweet and fit for potable purposes. This could be done, he asserted, by means of distillation, using a column, instead of an ordinary, still. He stated that the cost of demethylating was very trifling. I would suggest that you consult that gentleman, as the opinion of so eminent a chemist is of the greatest value.

I am not aware that Mr. Macfarlane has made any experiments as to demethylating alcohol, but will refer your letter to him in order that he may communicate with you on the subject.

That the spirits can be demethylated is beyond doubt, and that it has been used for potable purposes in this Country is clearly evident, and further, that in many instances it has been used in the preparation of medical prescriptions, which must be injurious to those using such medicines.

I note your kind offer to send me a report of the results of your experiments on demethylating alcohol, and shall be grateful to you for doing so.

Mr. Macfarlane will be home in a week or ten days, when your letter will be handed him.

I remain, dear sir, yours, respectfully,

W. J. GERALD,
Assistant Commissioner.

Hon. EDGAR RICHARDS,
Microscopist, Office of Internal Revenue,
Treasury Department, Washington, D. C.

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bour- bon whisky.	Rye whisky.	Alco- hol.	Rum.	Mis- cellane- ous.	Aggre- gate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas					10	10	
Georgia					2,260	2,260	Corn whisky.
Fifth Illinois		90				90	
Sixth Indiana		44				44	
Second Kentucky	269					269	
Fifth Kentucky	153					153	
Sixth Kentucky	47	40			92	179	Malt whisky.
Seventh Kentucky	98					98	
Eighth Kentucky	1,480					1,480	
Twenty-eighth New York					46	.46	Do.
Fourth North Carolina					911	911	Corn whisky.
Fifth North Carolina					1,617	1,617	Do.
Twenty-third Pennsylvania		53				53	
South Carolina					486	486	Do.
Second Tennessee					1,044	1,044	
Fifth Tennessee					11,130	11,130	
Fourth Texas					93	93	Do.
Sixth Virginia		1,230				1,230	
Total	2,047	1,457			17,689	21,193	
Losses by casualty during the year ended June 30, 1887.	231,964	14,560	3,837	221	41,098	291,680	

CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEAR 1888.

	Gallons.
1. Lost by fire	14,894
2. Lost by other casualty (breakage of packages)	604
3. Lost by flood	93
4. Lost by excessive leakage	971
5. Lost by excessive leakage or theft	882
6. Lost by theft	1,678
7. Seized for violation of law	1,992
8. Unaccounted for on discontinuance of warehouse	79
Total	21,193

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST SIXTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last sixteen calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1887, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1881	64,648,111	198,251
1873	12,917,462	9,901	1882	89,862,645	175,216
1874	15,817,709	124,602	1883	80,499,993	396,299
1875	18,367,253	81,493	1884	63,502,551	416,609
1876	12,984,896	99,102	1885	54,724,916	109,030
1877	13,258,794	7,487	1886	58,096,620	181,198
1878	14,028,773	29,913	1887	65,145,269	112,722
1879	19,212,470	2,465			
1880	31,363,869	14,620	Aggregate	619,594,723	1,987,307

Average loss, .33 of 1 per cent.

The loss during the six months ended June 30, 1888, was only 1,058 gallons, the stock on hand June 30, 1888, being 61,030,236 gallons

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1888.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES, JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		690						32,509	33,199	Corn.
First California	1,766						9,274		11,040	
Connecticut					16,357				16,357	
Georgia		1,031						50,293	51,324	Do.
First Illinois	70,759		4,205		5,808		29,753	752,634	863,119	Whisky.
Fifth Illinois	787,956	128,665	308,812		365	683	948,061		2,125,142	
Eighth Illinois		2,135	22,175				6,475	21,755	52,540	
Thirteenth Illinois	2,003								2,003	
Sixth Indiana	129,253	631,263	9,656					770,239	1,640,416	
Seventh Indiana	39,757	176	65,422					258,855	364,210	
Fourth Iowa	2,018								2,018	
Second Kentucky	3,056,839	28,081							3,084,870	
Fifth Kentucky	17,840,342	862,394	23,140			4,768		16,170	18,746,814	Malt whisky.
Sixth Kentucky	2,591,489	346,701	6,238	59,260	12,131			1,415,779	4,431,598	Do.
Seventh Kentucky	5,492,149	813,587	88					101,788	6,407,612	Copper-distilled and malt whisky.
Eighth Kentucky	2,852,303	229,281							3,081,584	
Maryland		3,973,641	532			16,072	158,067		4,148,912	
Third Massachusetts				651,926	27,368				679,294	
First Missouri	84,445	2,949	9,257		47		10,766	5,336	112,200	Corn whisky and whisky.
Sixth Missouri	163,400	8,163	57,978		1,662	1,000	163,960	9,899	406,062	
Nebraska	51,139	64,570	73,883				168,748		348,340	
New Hampshire				33,455					33,455	
Fifth New Jersey		281,991							281,991	
First New York			996		20,507	1,908	14,198	51,655	89,264	
Twenty-eighth New York	61,656	175,833	1,352	1,249	920		30,153		285,380	Malt whisky.
Fourth North Carolina		683		51				41,897	42,631	Corn whisky.
Fifth North Carolina								128,752	128,752	Do.
First Ohio	1,325,237	857,244	21,227		979		12,558	864,536	3,071,781	Copper-distilled corn, malt, and whisky.
Tenth Ohio	43,619	31,188							74,807	
Eleventh Ohio	23,196	3,947			72	102,929			130,144	
Eighteenth Ohio	5,705	57,952							63,657	
Oregon		12,039							12,039	
First Pennsylvania		929,999						602	930,601	Wheat and malt whisky.
Ninth Pennsylvania		443,982				2,955			446,937	

Twelfth Pennsylvania.....		61,058						61,058	
Twenty-third Pennsylvania.....	4,388	6,512,962						670,098	7,087,443
South Carolina.....								13,276	13,276
Second Tennessee.....		194						7,343	7,537
Fifth Tennessee.....		30,926						762,637	793,563
Fourth Texas.....								9,304	9,304
Sixth Virginia.....	97	173,162							173,259
West Virginia.....	18,630	695,926						14,344	728,900
First Wisconsin.....	21,028	15,067	1,741		2,845	5,280	3,194	8,880	58,035
Total.....	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
Remaining in warehouse, June 30, 1887.....	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269
	*	*	*	*	*	*	*	*	*

Corn whisky.

Do.

Rye malt and barley malt.
Kümmel, malt, and whisky.

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.
STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1887, AND JUNE 30, 1888, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cognole spirits.	Miscellaneous.	Total.
DR.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1886.....	35,860,623	15,549,588	760,076	789,701	77,921	186,103	983,246	4,439,363	58,096,621
Produced and bonded during the year.....	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599
Total.....	52,875,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
CR.									
Withdrawn on payment of tax during the year.....	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303
Lost by leakage or evaporation in warehouse.....	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681
Withdrawn for export during the year.....	217,800	47,535	883,886	755,147	3,470		284,385	31,690	2,223,913
Withdrawn for scientific purposes during the year.....	402	720	18,673				1,873		21,168
Withdrawn for transfer to manufacturing warehouse.....	1,621		13,919				211,737	1,929	220,206
Lost by casualties during the year.....	231,964	14,560	3,837	221				41,098	291,680
Remaining in warehouse June 30, 1887.....	40,891,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269
Total.....	52,875,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
DR.									
Remaining in warehouse July 1, 1887.....	40,891,717	*17,502,936	352,899	792,471	*81,396	179,665	497,178	4,937,007	65,145,269
Erroneous charge to casualty October, 1885, corrected this year.....	89								89
Erroneous charge to export in previous year corrected.....	5								5
Produced and bonded during the year.....	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	70,279,406
Total.....	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769
CR.									
Withdrawn on payment of tax during the year.....	12,190,013	5,148,244	10,487,938	1,114,544	863,288	1,044,586	28,289,687	11,403,511	70,541,811
Lost by leakage or evaporation in warehouse.....	1,280,040	692,070	3,123	22,698	1,469	8,368	8,626	192,933	2,209,327
Withdrawn for export during the year.....	170,830	172,232	283,687	800,534	568	6,952	67,344	12,058	1,514,205
Withdrawn for scientific purposes during the year.....	631	854	21,271				2,858		25,614
Withdrawn for transfer to manufacturing warehouse.....	2,705	389	25,817				48,789	1,901	79,061
Lost by casualty, etc. during the year.....	2,047	1,457						17,689	21,193
Remaining in warehouse June 30, 1888.....	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
Total.....	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769

* 4,224 gallons formerly improperly reported as "gin," were at the beginning of the year transferred to "rye whisky."

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1888.

Distilled spirits—	Quantity.	Total.
	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1887.....	65,142,487	
Outstanding balances on seven months export bonds.....	2,782	
Not actually in warehouse, claimed to have been lost by casualty.....	226,609	
Withdrawn for exportation, proofs of landing not received.....	4,126,474	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	10,608	
		69,508,960
Produced from July 1, 1887, to June 30, 1888.....		70,279,406
Total		139,788,366
Withdrawn from warehouse, tax-paid.....	70,541,811	
Tax paid on deficiencies in export bonds and casualties disallowed.....	8,405	
Exported, proofs of landing received.....	1,791,517	
Allowed for loss by casualty.....	108,670	
Withdrawn for scientific purposes and for the use of the United States.....	25,614	
Allowed for loss by leakage or evaporation in warehouse.....	2,209,335	
Allowed for loss by leakage in transportation for export, etc.....	4,046	
Withdrawn for transfer to manufacturing warehouse and received at warehouse.....	75,095	
		74,764,493
Withdrawn for exportation, proofs of landing not received.....	3,844,295	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse.....	15,040	
Not actually in warehouse, claimed to have been lost by casualty.....	131,520	
Outstanding balances on seven months export bonds.....	2,782	
All other spirits remaining in warehouse June 30, 1888.....	61,030,236	
		65,023,873
Total		139,788,366

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1884, 1885, 1886, 1887, and 1888:

Distilled spirits—	1884.	1885.	1886.	1887.	1888.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Actually in warehouses at beginning of fiscal year.....	80,499,993	63,502,551	54,724,916	*58,096,621	65,142,487
Produced during fiscal year.....	75,435,739	74,915,363	80,344,380	77,831,599	70,279,406
Total	155,935,732	138,417,914	135,069,296	135,928,220	135,421,769
Withdrawn tax-paid during fiscal year.....	78,342,474	67,649,321	69,096,900	66,183,303	70,541,811
Withdrawn for exportation during fiscal year.....	9,586,738	10,671,118	5,646,656	2,223,913	1,514,205
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc.....	4,503,969	5,372,559	2,229,120	2,375,735	2,335,735
Total	92,433,181	83,692,998	76,972,676	70,782,951	74,391,751
Remaining in warehouses at end of fiscal year.....	63,502,551	54,724,916	58,096,620	65,142,487	61,030,236

* Inclusive 1 gallon. Error corrected.

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the twenty fiscal years during which spirits have been stored in such warehouses.

It will be observed that the quantity in warehouse June 30, 1879, is more than five million gallons greater than that in warehouse June 30, 1878; also that subsequently the quantity increased rapidly from year to year until June 30, 1882, since which date the quantity has been reduced so as to average during the past five years a little more than sixty million gallons. The causes of these fluctuations have been pointed out in previous annual reports of this office, the tendency of legislation since 1871 having been to encourage the deposit of spirits in such warehouses.

The acts of Congress believed to have had such a tendency are the internal revenue laws passed on the following dates, viz:

June 6, 1872, raising the tax to 70 cents per gallon; March 3, 1875, raising the tax to 90 cents per gallon; March 28, 1878, (joint resolution) extending the bonded period to three years; May 28, 1880, authorizing allowance for loss in warehouse, etc.:

Date.	Quantity.	Date.	Quantity.
	<i>Gallons.</i>		<i>Gallons.</i>
Remaining June 30, 1869.....	16,685,166	Remaining June 30, 1879.....	19,212,470
Remaining June 30, 1870.....	11,671,886	Remaining June 30, 1880.....	31,363,869
Remaining June 30, 1871.....	6,744,360	Remaining June 30, 1881.....	64,648,111
Remaining June 30, 1872.....	10,103,392	Remaining June 30, 1882.....	89,962,645
Remaining June 30, 1873.....	14,650,148	Remaining June 30, 1883.....	80,499,993
Remaining June 30, 1874.....	15,575,224	Remaining June 30, 1884.....	63,502,551
Remaining June 30, 1875.....	13,179,596	Remaining June 30, 1885.....	54,724,916
Remaining June 30, 1876.....	12,595,850	Remaining June 30, 1886.....	58,096,620
Remaining June 30, 1877.....	13,091,773	Remaining June 30, 1887.....	65,145,269
Remaining June 30, 1878.....	14,088,773	Remaining June 30, 1888.....	61,033,018

NOTE.

The quantity of spirits, tax or duty paid, held by wholesale dealers and rectifiers October 1, 1888, was 14,828,371 gallons, the quantity so held October 1, 1887, being 14,614,959 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1 each year from 1878 to 1888, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	<i>Proof gallons.</i>	<i>Proof gallons.</i>	<i>Proof gallons.</i>
1878.....	14,480,393	11,401	14,491,794
1879.....	13,014,112	593,506	13,607,618
1880.....	11,666,991	626,692	12,293,683
1881.....	11,065,611	572,797	11,638,408
1882.....	11,505,434	583,992	12,089,426
1883.....	13,345,779	675,703	13,921,482
1884.....	15,139,715	524,491	15,664,206
1885.....	14,760,683	496,109	15,256,792
1886.....	15,523,226	534,094	16,057,320
1887.....	14,003,833	511,126	14,614,959
1888.....	14,341,056	487,315	14,828,371

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1884, 1885, 1886, 1887, AND 1888.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1884, 1885, 1886, 1887, and 1888, respectively :

States.	Gallons.				
	1884.	1885.	1886.	1887.	1888.
Alabama.....	2,400	1,847	190	.....	294
Arkansas.....	40,422	38,076	37,603	28,074	24,929
California.....	124,184	42,957	22,071	26,322	8,481
Colorado.....	.....	.....	.....	.....	.....
Connecticut.....	13,543	20,412	15,210	15,946	14,183
Delaware.....	.....	708	459	.....	.....
Georgia.....	39,220	41,958	36,981	32,506	54,544
Idaho.....	.....	.....	.....	.....	.....
Illinois.....	1,535,527	1,383,131	1,575,318	2,018,821	1,525,883
Indiana.....	968,910	1,239,890	1,290,801	1,241,119	1,392,774
Iowa.....	81,892	48,798	60,438	18,470	1,798
Kansas.....	11,020	12,676	9,216	.....	.....
Kentucky.....	35,351,017	29,558,919	34,079,071	39,609,736	31,338,206
Maryland.....	2,647,133	2,944,563	3,904,056	4,080,385	3,789,526
Massachusetts.....	542,832	537,851	638,863	656,649	581,431
Montana.....	2,796	446	.....	.....	.....
Missouri.....	262,340	208,600	309,142	343,342	295,010
Nebraska.....	130,942	81,913	158,990	195,254	96,404
New Hampshire.....	31,282	34,080	30,942	28,493	27,408
New Jersey.....	187,170	61,836	199,563	223,313	292,178
New York.....	302,127	439,547	528,604	423,118	289,903
North Carolina.....	189,362	88,953	126,961	121,995	183,064
Ohio.....	2,036,127	2,120,167	2,439,413	3,036,818	2,887,060
Oregon.....	8,383	16,058	18,078	19,967	14,277
Pennsylvania.....	6,723,169	6,140,093	6,629,889	7,740,718	8,048,906
South Carolina.....	17,262	10,149	14,631	16,257	13,854
Tennessee.....	1,408,658	1,133,955	992,961	735,678	811,020
Texas.....	7,033	8,498	11,538	8,483	7,853
Virginia.....	248,951	234,006	218,626	148,646	145,814
West Virginia.....	667,972	614,158	804,624	761,546	677,708
Wisconsin.....	167,563	94,113	60,579	96,721	37,037
Total.....	53,749,246	47,158,358	54,303,818	61,608,377	52,554,625

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cognole spirits.	Miscellaneous.	Total.
First California					88		88
Fifth Illinois	7,588		23,874		26,401		57,863
Second Kentucky	3,318						3,318
Fifth Kentucky	1,046						1,046
Sixth Kentucky	210					1,253	1,463
Seventh Kentucky	11,251	628					11,879
Eighth Kentucky	3,234						3,234
Maryland		5,610			17,928		23,538
Third Massachusetts				129,834			129,834
Sixth Missouri			5,176				5,176
First Ohio	220						220
First Pennsylvania		34					34
Twenty-third Pennsylvania		442					442
Total	26,867	6,714	29,050	129,834	44,417	1,253	238,135

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the years 1881 and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, 1887, and 1888:

Districts.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1st California	441	2,526	268	879				88
1st Illinois	94,309		6,660	6,629		6,899		
3d Illinois	52,036							
5th Illinois	879,486	30,388	125,771	49,532	100,167	270,980	43,889	57,863
8th Illinois	183,299				6,457			
1st Indiana								
4th Indiana			16,593					
6th Indiana					1,131	20,658	2,389	
7th Indiana	53,511	19,712	42,995					
2nd Iowa	125,267		91,070	93,617		32,538		
5th Iowa	167,792							
2d Kentucky		878	19,307	257,237	143,246			3,318
5th Kentucky		1,777	110,329	877,852	283,755	422	1,185	1,046
6th Kentucky		2,446	38,170	241,449	137,863	1,110	1,184	1,463
7th Kentucky	2,747	694	102,711	737,318	317,721	7,476	8,042	11,879
8th Kentucky			22,750	167,954	207,631			3,234
3d Maryland		11,230	28,261	57,857			1,134	23,538
3d Massachusetts	67,068	71,663	126,885	194,228	229,916	319,593	197,680	129,834
5th Massachusetts	227,407	337,868	451					
1st Missouri				905				
6th Missouri			436	5,151	3,937	28,079		5,176
Nebraska	16,698				893	7,828	52,102	
1st New York						456	1,304	
1st Ohio	28,515				425	78		220
3d Ohio	80,637							
6th Ohio			4,398	30,582	29,151			
1st Pennsylvania			3,864			118		34
9th Pennsylvania				6,517				
23d Pennsylvania		10,619	9,602	90,918	32,513	81		
23d Pennsylvania	292	3,772	1,848	40,893	21,145		9,406	442
5th Tennessee				4,750			14,128	
West Virginia				13,083		4,947		
1st Wisconsin					11,014			
Total	1,979,505	493,573	752,389	2,867,351	1,526,863	701,263	332,443	238,135

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1888:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1887:			
First district of California.....	436,846		
Fourth district of California.....	219,562		
Fourth district of North Carolina.....	1,768		
		658,176	
Transferred to other collectors and not accounted for July 1, 1887:			
First district of California, in transit to second district of New York.....	4,315		
Fourth district of California, in transit to first district of California.....	2,668		
Fourth district of California, in transit to second district of New York.....	13,667		
		20,650	
Removed for export and unaccounted for July 1, 1887:			
First district of California.....	1,756		
Fourth district of California.....	287		
		680,869	
Produced and bonded during the year:			
Produced and warehoused in first district of California.....	499,527		
Produced and warehoused in fourth district of California.....	263,488		
Produced and warehoused in tenth district of Ohio.....	10,089		
Produced in fourth district of California and first warehoused in first district of California.....	51,655		
Produced in fourth district of California and first warehoused in second district of New York.....	3,473		
Produced in first district of California and first warehoused in second district of New York.....	36,056		
Produced in fifth district of New Jersey and first warehoused in second district of New York.....	416		
		864,704	
Receipts from warehouses during the year:			
Received in warehouses of first district of California from warehouses in fourth district of California....	15,028		
Received in warehouse of second district of New York from warehouses in fourth district of California....	93,284		
Received in warehouse of second district of New York from warehouses in first district of California.....	58,271		
Received in warehouse of first district of Illinois from warehouses in first district of California.....	11,796		
		178,379	
		<u>1,043,083</u>	
		<u>1,723,952</u>	
Exported and accounted for during the year:			
First district of California.....	3,722		
Fourth district of California.....	23,087		
Second district of New York.....	955		
		27,764	
Removed, tax-paid, during the year:			
First district of California.....	217,965		
Fourth district of California.....	47,155		
Second district of New York.....	78,325		
Tenth district of Ohio.....	292		
Fourth district of North Carolina.....	292		
		344,029	

	Gallons.	Gallons.	Gallons.
Loss by regauge act of May 28, 1880:			
First district of California.....	9,218		
Fourth district of California.....	3,786		
Second district of New York.....	4,921		
Fourth district of North Carolina.....	18		
		17,943	
Loss by casualty:			
First district of California.....	45		
Fourth district of California.....	3		
		48	
			389,784
Removals from warehouses during the year:			
Shipped from warehouses in the first district of California to warehouse in the second district of New York.....	58,921		
Shipped from warehouses in the fourth district of California to warehouse in the second district of New York.....	91,859		
Shipped from warehouses in the fourth district of California to warehouses in the second district of New York.....	14,634		
		165,414	
Removed for exportation and unaccounted for June 30, 1888:			
First district of California.....	4,174		
Fourth district of California.....	3,158		
Second district of New York.....	1,081		
		8,413	
Transferred to other collectors and unaccounted for June 30, 1888:			
First district of California, in transit to second district of New York.....	170,524		
First district of California, in transit to first district of Illinois.....	9,552		
Fourth district of California, in transit to second district of New York.....	5,935		
		186,011	
Remaining in warehouse June 30, 1888:			
First district of California.....	535,006		
Fourth district of California.....	310,055		
Second district of New York.....	106,218		
First district of Illinois.....	11,796		
Tenth district of Ohio.....	9,797		
Fourth district of North Carolina.....	1,458		
		974,330	
			1,334,168
			<u>1,723,952</u>

Of the 864,704 gallons grape brandy bonded during the fiscal year, 535,583 gallons were produced in the first district of California, 318,616 gallons in the fourth district of California, 10,089 gallons in the tenth district of Ohio, and 416 gallons in the fifth district of New Jersey.

The total product bonded was 191,094 gallons more than in the previous year; the amount removed, tax-paid, was 60,735 gallons more, and the loss resulting from regauge under act of May 28, 1880, was 5,813 gallons more than in 1887.

Of the quantity in warehouses June 30, 1888, 535,006 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Haslett	187,320
No. 2. Juan Bernard	233,889
No. 3. George C. Carlon	15,052
No. 4. James M. Tiernan	67,348
No. 5. Snyder, Foss & Co.....	31,397

And 310,055 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. Thomas J. Clunie.....	65, 390
No. 2. Luther W. Burris.....	55, 818
No. 3. Frank Pellet.....	70, 153
No. 4. John Tivnen.....	20, 411
No. 5. Henry B. Shackelford.....	81, 580
No. 6. Albert E. Hatt, sr.....	16, 703

And 106,218 gallons were in the following warehouse in the second district of New York:

	Gallons.
No. 1. J. D. W. Sherman.....	106, 218

And 11,796 gallons were in the following warehouse in the first district of Illinois:

	Gallons.
No. 8. Hiram Sibley.....	11, 796

And 9,797 gallons were in the following warehouse in the tenth district of Ohio:

	Gallons.
No. 1. Hugo F. Engels.....	9, 797

And 1,458 gallons were in the following warehouse in the fourth district of North Carolina:

	Gallons.
No. 1. Benj. R. Taylor.....	1, 458

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1888.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1888, was 93,712,919 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses.....	53, 596, 498
In hands of wholesale liquor dealers.....	14, 828, 371
In hands of retail liquor dealers.....	25, 288, 050
Total.....	93, 712, 919

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1887, and June 30, 1888, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond and concerning which the proof of exportation required by law had not been furnished prior to the dates named therein:

	Pounds.
1. Removed and unaccounted for July 1, 1887:	
Tobacco, at 8 cents tax, removed under exportation bonds.....	1, 272, 432½
2. Removed during the year ended June 30, 1888:	
Tobacco, at 8 cents tax, under exportation bonds.....	13, 504, 227½
Total.....	14, 776, 660½
3. Exported and accounted for during the year:	
Tobacco, at 8 cents tax, under exportation bonds.....	13, 477, 543½
Tobacco, at 8 cents tax, paid on deficiencies.....	2, 445
Total.....	13, 479, 988½
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888.....	1, 296, 672
Total.....	14, 776, 660½

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars at \$3 per M.	Number of cigarettes at 50 cents per M.
1. Removed and unaccounted for July 1, 1887	101,000	12,200,500
2. Removed during the year ended June 30, 1888	1,432,625	180,769,800
Total	1,533,625	192,970,300
3. Exported and accounted for during the year ended June 30, 1888	1,469,125	180,265,800
Tax paid on deficiencies in export		60,000
Total	1,469,125	180,265,800
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888	44,500	12,704,500
Total	1,533,625	192,970,300

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	3		\$36.00		\$5,681.70		\$5,717.70
Boston	10			\$192.29			192.29
Milwaukee	176			6,252.70			6,252.70
New Orleans	32	\$86.56	268.25	181.31			536.12
New York	487	225.28		7,145.88	17,409.70	\$160.00	24,940.86
Philadelphia	4			242.34			242.34
Saint Louis	202			9,459.30			9,459.30
San Francisco	308	5,272.16	399.00	2,692.72	5,319.90		13,683.78
Total	1,222	5,584.00	703.25	26,166.54	28,411.30	160.00	61,025.09

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1888, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive					
Allowed, 1877	751	\$48,235.85	\$5,819.32		
Allowed, 1878	562	33,820.54	2,537.98		
Allowed, 1879	744	43,184.71	12,113.86		\$250.20
Allowed, 1880	872	35,153.86	22,314.02		1,094.97
Allowed, 1881	749	28,483.87	8,596.60	\$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36		1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60		5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80		901.75
Allowed, 1886	800		3,582.13	1.60	661.25
Allowed, 1887	877		5,270.54		968.62
Allowed, 1888	1,222		5,584.00		703.25

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive					\$6,673,845.00
Allowed, 1877	\$760.12			a\$277.11	55,092.40
Allowed, 1878	46.25	\$718.90			37,123.67
Allowed, 1879	533.69	1,426.92			57,509.38
Allowed, 1880	2,205.42		\$80.00	b888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00		40,849.26
Allowed, 1882	3,913.18	1,966.50	60.00		46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	c590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00		52,098.41
Allowed, 1885	16,192.71	3,705.30			23,362.22
Allowed, 1886	23,878.21	6,642.00			34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00		33,373.60
Allowed, 1888	26,166.54	28,411.30	160.00		61,025.09
Total					7,231,984.81

a Manufactured cotton exported prior to 1868.

b Machinery exported prior to 1868.

c Chairs exported prior to 1868.

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, are the first submitted which cover a full fiscal year.

The statements comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1888; also a summary of such operations by collection districts from November 1, 1886, to June 30, 1888, and by months covering the same period; also a statement of the quantity of oleomargarine in the United States June 30, 1888.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1888.

Third. A statement, by States and Territories and in aggregate, of all persons who paid taxes as manufacturers of and dealers in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes prior to May 1, 1887.

Fourth. A statement by districts of the number of retail dealers in oleomargarine doing business in April, 1887, and April, 1888, respectively.

Fifth. A statement as to the location of oleomargarine manufactories in April, 1888; also of wholesale dealers in oleomargarine at that time.

Sixth. A statement of production and use of oleo oil during the year ended June 30, 1888.

Seventh. The report of the analytical chemist.

Eighth. The report of the microscopist.

Ninth. A list of laws relating to oleomargarine now in force in European countries.

Tenth. Copies of laws relating to oleomargarine now in force in European countries.

Eleventh. Copies of letters and reports as to countries having no special laws on the subject of oleomargarine, but having general laws relative to food adulterations.

It appears from the subjoined tables that the average monthly production of oleomargarine during the fiscal year was 2,860,460 pounds, and that the average monthly production for the twenty months during which the law was in operation was 2,801,007 pounds; a slight increase for the year over that for the twenty months, due to the comparatively small quantity per month, 2,711,828 pounds, produced during the eight months ended June 30, 1887. It also appears that the average monthly quantity withdrawn from factories upon payment of the tax was as follows:

	Pounds.
During the fiscal year.....	2,707,430
During the twenty months ended June 30, 1888	2,661,636

The quantity withdrawn monthly for export also appears to have been as follows:

	Pounds.
During the fiscal year.....	140,516
During the twenty months ended June 30, 1888.....	120,536

As in the case of the production, there appears to have been a small increase in the average removals upon payment of the tax and for export during the fiscal year as compared with the average for the whole

period. The demand for consumption at home and abroad is increasing.

The month in which the greatest quantity is produced and withdrawn is the month of March, the quantity produced and withdrawn in March, 1887, being in excess of 3,500,000 pounds; the quantity produced in March, 1888, being in excess of 3,900,000 pounds, and the quantity withdrawn tax-paid in March, 1888, being in excess of 3,800,000 pounds.

The quantity produced and withdrawn was the lowest during July, 1887, the quantity then produced being a little more and the quantity withdrawn being a little less than 1,200,000 pounds.

While there was an increase in the production and distribution of oleomargarine during the fiscal year ended June 30, 1888, there was a falling off in the number of persons engaged in the business.

The number of persons in business during April, 1887, and April, 1888, was as follows:

	April, 1887.	April, 1888.
Manufacturers	32	29
Wholesale dealers	236	154
Retail dealers	3,929	2,279
Total	4,197	3,462

The falling off in the number of special-tax payers is due in a measure to the fact that manufacturers are dealing more directly with consumers, and this state of affairs is in turn doubtless largely due to prohibitory laws in populous States, which have driven out the manufacturers of and dealers in oleomargarine. But the principal cause of the falling off in the number of dealers, especially of retail dealers, is believed to be the extremely high rates of special taxes imposed by the law. (See page CXXXII of my report for the year ended June 30, 1887.) The decrease in the number of special-tax payers has, however, been a subject of great solicitude to this office, as it may be partly due to fraud. The statement as to the production and use of oleo oil shows that more than 27,000,000 pounds, out of a product during the year of 69,000,000 pounds of this substance, invented for the sole purpose of being used in the manufacture of a butter substitute, was neither exported nor used, as shown by reports received at this office, in the manufacture of oleomargarine. The question as to what actually becomes of this material will never be satisfactorily answered until the manufacturers thereof are compelled to account for it with the same particularity as they are required to account for the article subject to tax, and I renew the recommendations on this subject made in my last annual report. It is doubtless used in the manufacture of some food product, such, for instance, as cheese. It can not be economically used as a lubricant, in the face of the fact that its market price is nearly double the price of tallow.

The examination in laboratories of articles sold as butter, but suspected of being oleomargarine, has been found inadequate to meet the demands of a service covering a territory whose area is 3,611,849 square miles. Accordingly efforts have been made to secure reliable tests, which can be used on the spot where the suspected article is found. The simplest chemical test is doubtless to be obtained through the use of an instrument which will determine the specific gravity of the suspected fat; such, for instance, as the instrument described and recom-

mended by the analytical chemist of this Bureau in his report of October 10, 1887, published on pages CXLIV and CXLV of my report for the year ended June 30, 1887, and further described in his report of October 10, 1888, herewith. As it is necessary, however, in applying the specific gravity test to any suspected butter to melt the butter and carefully separate the fat from the other constituents, considerable delay and nice manipulation with the aid of conveniences not ordinarily at hand on the premises of the dealer are involved, and this office has not yet deemed it advisable to use such an instrument outside of the chemical laboratory. No such objection occurs in the use of a microscope with polarizing attachments. It is true that in some instances a melted butter may, in the view of the inexperienced observer, be classed as oleomargarine, but such instances are rare and readily remedied by a chemical analysis. On the other hand the instrument in the hands of an instructed person of average intelligence will almost infallibly indicate pure unmelted butter. Under the circumstances, therefore, this office has concluded to adopt a cheap and convenient form of microscope with polarizing attachments with which to make examinations of suspected butter in all parts of the country. The details of the plan under which the instrument has already been used in the principal cities of the United States, and the plan proposed for its continued use in the future, are fully set forth in the report of the microscopist of this office submitted herewith. It will be observed from this report that during a period of about two months over eleven thousand samples, representing the stock of over six thousand five hundred different dealers, were examined and reported upon. The great success of this undertaking, which is regarded as the greatest practical triumph of a scientific nature that has yet attended the administration of the oleomargarine law, has induced me to provide similar instruments to be used hereafter in all the collection districts of the United States.

In my report for the fiscal year ended June 30, 1887, considerable space was given to the consideration of the oleomargarine law not only as a revenue measure, but also as a measure intended to protect the people from imposition in the matter of an important article of food. Other views of the subject were also presented, and certain laws enacted by European countries were quoted as affording valuable suggestions in case it is proposed to modify the law, so as to render it more effectual either as a revenue measure, a protective measure, a sanitary measure, or as a prohibitory measure.

It was in view of their value in connection with an intelligent consideration of the subject that the copies of the most important of these European laws submitted herewith were procured. These laws and the regulations made pursuant thereto, as well as the reports as to countries not having special laws relating to oleomargarine, were procured through the courtesy of the Department of State, the representatives of the United States at the capitals of said countries, and of the representatives of the Governments themselves.

In their anxiety to supply this office with every statutory and regulatory provision relating to the subject, several representatives of foreign Governments have forwarded laws and regulations for the prevention of the adulteration of food and drugs. It is anticipated that these laws and regulations will prove of great value in the administration of the act of Congress approved by the President October 12, 1888.

I take great pleasure in acknowledging the receipt of these evidences of friendliness to this country, and of interest in matters which greatly concern the physical well-being of the whole human family.

The following table shows the quantity of oleomargarine in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1888:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Oleomargarine.	Pounds.	Pounds.
Stock on hand July 1, 1887.....	175, 299	
Removed for export and remaining unaccounted for July 1, 1887.....	56, 701	
		232, 000
Produced during the year.....		34, 325, 527
Total		34, 557, 527
Withdrawn from factories, tax-paid.....	32, 489, 165	
Lost or destroyed in manufactories.....	9, 563	
Withdrawn from manufactories for export and accounted for.....	1, 331, 223	
		33, 829, 951
Removed for export, not accounted for June 30, 1888.....	411, 676	
Remaining in manufactories June 30, 1888.....	315, 900	
		727, 576
Total		34, 557, 527

OPERATIONS IN OLEOMARGARINE FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

The following statement, by districts, shows the quantity of oleomargarine, in pounds, produced from November 1, 1886, the day on which the law took effect, to June 30, 1888, the quantity withdrawn during that period, tax-paid, or for export, the quantity lost or destroyed in manufactories, and the stock remaining in factories June 30, 1888:

Districts.	From November 1, 1886, to June 30, 1887.			
	Produced.	Tax-paid.	Exported.	Lost or destroyed.
Colorado.....	308, 593	306, 969		
Connecticut ^a	196, 378	148, 572	47, 806	
First Illinois.....	10, 549, 297	10, 272, 299	200, 680	20, 793
Eleventh Indiana ^b	2, 784, 183	2, 734, 607	9, 040	
Sixth Indiana.....				
Kansas.....	1, 262, 584	1, 247, 032		
Third Massachusetts.....	594, 541	573, 194		
First New York.....	1, 053, 086	852, 029	200, 271	786
Second New York ^c	766, 365	766, 365		
Twenty-eighth New York ^d	97, 433	95, 002		
Eleventh Ohio.....	80, 164	80, 164		
Eighteenth Ohio.....	587, 082	586, 708		1
First Pennsylvania.....	489, 913	216, 073	266, 735	920
Twenty-second Pennsylvania ^e	99, 302	99, 194		108
Twenty-third Pennsylvania ^e	112, 171	111, 814		357
Rhode Island ^f	2, 713, 535	2, 653, 547		28, 262
Total	21, 604, 627	20, 743, 569	724, 532	51, 227

^aReceived June 30, 1887, 31,726 pounds from Rhode Island.

^bConsolidated June 30, 1887, with sixth district, Indiana; 40,536 pounds transferred.

^cCeased production in March, 1887.

^dCeased production in April, 1888.

^eCeased production in April, 1887.

^fConsolidated June 30, 1887, with Connecticut district; 31,726 pounds transferred.

Districts.	From July 1, 1887, to June 30, 1888.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30 1888.
Colorado	266,365	264,841	.....	.....	3,148
Connecticut <i>a</i>	6,719,021	6,202,803	396,989	4,957	140,598
First Illinois	17,876,127	17,602,148	242,204	5,206	82,094
Sixth Indiana	3,935,316	3,828,544	4,521	.....	42,787
Kansas	1,848,040	1,856,774	.....	.....	7,818
Third Massachusetts	657,712	655,330	16,591	.....	7,138
Twenty-eighth New York <i>b</i>	99,677	102,108	.....	.....	.....
Eleventh Ohio	142,364	139,914	.....	.....	2,450
Eighteenth Ohio	1,358,452	1,357,363	.....	.....	1,462
First Pennsylvania	1,428,453	380,340	1,025,893	.....	28,405
Total	34,325,527	32,489,165	1,686,198	9,563	315,900
Add amounts from November 1, 1886, to June 30, 1887	21,694,627	20,743,569	724,532	51,227	.....
Grand total	56,020,154	53,232,734	2,410,730	60,790	315,900

a Received June 30, 1887, 31,720 pounds from Rhode Island.
b Ceased production in April, 1888.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED AND WITHDRAWN TAX-PAID FOR EXPORT AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

Month.	Quantity produced.	Withdrawn tax-paid.	Lost or destroyed.	Withdrawn for export.	On hand June 30, 1888.
1886.					
On hand November 1	<i>Pounds.</i> 181,000	.....	.....	.....	.....
November	3,188,261	2,986,241	10,878	6,747	.....
December	3,073,263	2,956,827	296	67,189	.....
1887.					
January	2,804,096	2,720,235	3,056	144,535	.....
February	2,779,855	2,716,759	9,182	60,500	.....
March	3,568,254	3,512,138	12,472	96,499	.....
April	2,839,358	2,780,307	6,866	149,838	.....
May	1,885,027	1,769,954	2,210	136,523	.....
June	1,375,423	1,301,108	6,267	62,701	.....
July	1,208,638	1,170,130	1,191	33,240	.....
August	2,425,226	2,296,238	601	110,990	.....
September	2,703,256	2,568,007	262	68,917	.....
October	3,082,935	2,915,016	1,979	92,201	.....
November	3,003,715	2,862,321	.....	148,899	.....
December	3,256,028	3,120,393	.....	78,500	.....
1888.					
January	3,058,955	2,918,868	.....	117,781	.....
February	3,057,149	3,003,515	.....	126,168	.....
March	3,940,727	3,824,672	2,998	155,761	.....
April	3,273,453	3,062,396	1,537	251,994	.....
May	3,186,127	2,817,292	.....	327,726	.....
June	2,130,318	1,980,311	995	174,021	.....
On hand June 30, 1888 .....	.....	.....	.....	.....	315,900
Total	56,020,154	53,232,734	60,790	2,410,730	315,900

REPORT ON THE FINANCES.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES
JUNE 30, 1888.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers.....	14,020	315,900
In hands of wholesale dealers.....	10,416	259,393
In hands of retail dealers (estimated).....	42,553	1,000,000
Total	66,989	1,575,293

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED
JUNE 30, 1888.

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama.....			\$606 00		\$606 00
Arkansas.....			728 00	\$1,212 24	1,940 24
Colorado.....	\$5,327 36	\$600 00	464 00	760 00	7,151 36
Connecticut.....	124,532 10	4,550 00	17,098 00	6,560 00	152,740 10
Florida.....			80 66	240 00	320 66
Georgia.....			299 88	360 00	659 88
First Illinois.....	354,669 08	5,100 00	27,842 00	8,980 00	396,591 08
Fifth Illinois.....			1,361 00	920 00	2,281 00
Eighth Illinois.....			1,384 00		1,384 00
Thirteenth Illinois.....			264 00	280 00	544 00
Sixth Indiana.....	78,535 76	600 00	2,120 00	1,480 00	82,735 76
Seventh Indiana.....			352 00		352 00
Third Iowa.....			28 00		28 00
Fourth Iowa.....			108 00	240 00	348 00
Kansas.....	37,768 54	1,200 00	1,632 00	40 00	40,610 54
Second Kentucky.....			152 00		152 00
Fifth Kentucky.....			1,436 00	1,440 00	2,876 00
Sixth Kentucky.....			2,430 00	480 00	2,910 00
Seventh Kentucky.....			280 00		280 00
Eighth Kentucky.....			56 00		56 00
Louisiana.....			800 00	920 00	1,720 00
Maryland.....			582 00	440 00	1,022 00
Massachusetts.....	12,983 24	600 00	18,462 00	10,280 00	42,325 24
First Michigan.....			9,798 00	9,880 00	19,678 00
Fourth Michigan.....			1,428 00	2,120 00	3,548 00
First Missouri.....	.04		2,062 00	3,920 00	4,982 04
Sixth Missouri.....	4 06		5,100 00	4,620 00	9,724 06
Montana.....			344 00	2,100 00	2,444 00
Nebraska.....			398 00	480 00	878 00
New Hampshire.....			1,946 00	540 00	2,486 00
First New Jersey.....			324 00		324 00
Fifth New Jersey.....			1,258 00	480 00	1,738 00
New Mexico.....			470 00	560 00	1,030 00
Second New York.....			40 00		40 00
Twenty-eighth New York.....	1,993 54		24 00		2,017 54
First Ohio.....			5,136 00	1,280 00	6,416 00
Tenth Ohio.....			648 00		648 00
Eleventh Ohio.....	2,799 28	1,100 00	1,592 00		5,491 28
Eighteenth Ohio.....	27,171 10	1,600 00	4,306 00	1,460 00	34,537 10
Oregon.....			256 00	900 00	1,156 00
First Pennsylvania.....	7,571 00	1,800 00	760 00		10,131 00
Ninth Pennsylvania.....			104 00		104 00
Twelfth Pennsylvania.....			66 00		66 00
Twenty-third Pennsylvania.....			4,252 00	2,200 00	6,452 00
Second Tennessee.....			164 00	360 00	524 00
Fifth Tennessee.....			1,336 00	960 00	2,296 00
Third Texas.....			152 00	1,160 00	1,312 00
Fourth Texas.....			444 00	1,240 00	1,684 00
Second Virginia.....			242 00		242 00
Sixth Virginia.....			4 00		4 00
West Virginia.....			92 00		92 00
First Wisconsin.....			1,196 00	804 00	2,000 00
Second Wisconsin.....			748 00	1,680 00	2,428 00
Total	653,355 10	17,150 00	123,258 54	70,376 24	864,139 88

STATEMENT BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF, AND DEALERS IN, OLEOMARGARINE.

States and Territories, as constituted July 1, 1887, for the collection of internal revenue.	Manu- facturers of oleo- marga- rine.	Whole- sale deal- ers in oleomar- garine.	Retail dealers in oleomar- garine.*	Total.
Alabama		1	9	10
Arkansas		3	21	24
California <i>a</i>		1		1
Colorado <i>b</i>	1	3	18	22
Connecticut <i>c</i>	7	12	288	307
Florida		1	2	3
Georgia		1	8	9
Illinois	10	23	590	623
Indiana	1	5	32	38
Iowa		1	1	2
Kansas	2	1	38	41
Kentucky		4	98	102
Louisiana <i>d</i>		3	11	14
Maryland <i>e</i>		2	15	17
Massachusetts	1	25	330	356
Michigan		23	204	227
Minnesota	0	0	0	0
Missouri		17	115	132
Montana <i>f</i>		4	14	18
Nebraska <i>g</i>		2	8	10
New Hampshire <i>h</i>		1	29	30
New Jersey		2	35	37
New Mexico <i>i</i>		2	18	20
New York	1		14	15
North Carolina	0	0	0	0
Ohio	4	6	209	219
Oregon <i>k</i>		2	4	6
Pennsylvania	3	3	110	116
South Carolina	0	0	0	0
Tennessee		2	32	34
Texas		5	13	18
Virginia			5	5
West Virginia			5	5
Wisconsin		11	44	55
Total for special-tax year 1888	30	166	2,316	2,512
Total for special-tax year 1887	37	287	3,416	3,720
Total for special-tax year 1887, including all who did business one or more months	37	288	6,977	7,302

* Found by dividing total receipts by rate of tax for full year.
a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and the counties of Accomack and Northampton, in Virginia.

f Including the Territories of Idaho and Utah.
g Including Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washing-
ton.

NUMBER OF RETAIL DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1887,
AND APRIL, 1888.

Districts.	April, 1887.	April, 1888.	Districts.	April, 1887.	April, 1888.
Alabama	11	18	Nebraska	8	5
Arkansas	68	31	New Hampshire	33	38
Colorado	85	17	First New Jersey	49	7
Connecticut	425	384	Fifth New Jersey	132	36
Florida	10	8	New Mexico	33	22
Georgia	12	8	First New York	71	3
First Illinois	720	726	Twenty-eighth New York	25	8
Fifth Illinois	37	46	Fourth North Carolina	2	0
Eighth Illinois	85	52	First Ohio	109	141
Thirteenth Illinois	13	13	Tenth Ohio	10	8
Sixth Indiana	22	40	Eleventh Ohio	46	55
Seventh Indiana	17	13	Eighteenth Ohio	101	111
Fourth Iowa	1	7	Oregon	0	8
Kansas	57	66	First Pennsylvania	179	22
Second Kentucky	12	13	Ninth Pennsylvania	3	4
Fifth Kentucky	43	51	Twenty-third Pennsylvania	318	129
Sixth Kentucky	64	66	Second Tennessee	3	8
Seventh Kentucky	11	9	Fifth Tennessee	2	10
Eighth Kentucky	1	2	Third Texas	12	5
Louisiana	19	23	Fourth Texas	20	16
Maryland	33	23	Second Virginia	19	4
Third Massachusetts	411	405	Sixth Virginia	1	1
First Michigan	227	267	West Virginia	1	12
Fourth Michigan	82	61	First Wisconsin	31	32
First Missouri	21	59	Second Wisconsin	27	27
Sixth Missouri	157	144			
Montana	30	15	Total	3,929	3,279

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE
DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1888.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
Alabama	Birmingham	0	1	1
Arkansas	Fort Smith	0	1	1
Arkansas	Little Rock	0	1	1
Colorado	Denver	1	2	3
Colorado	Aspen	0	1	1
Connecticut	Providence, R. I.	5	10	15
Connecticut	Pantucket, R. I.	1	0	1
Connecticut	New Haven	1	2	3
Florida	Jacksonville	0	1	1
First Illinois	Chicago	9	18	27
Fifth Illinois	Peoria	0	2	2
Thirteenth Illinois	Cairo	0	1	1
Sixth Indiana	Hammond	1	0	1
Sixth Indiana	Indianapolis	0	5	5
Fourth Iowa	Council Bluffs	0	1	1
Kansas	Kansas City	2	0	2
Fifth Kentucky	Louisville	0	3	3
Sixth Kentucky	Covington	0	1	1
Louisiana	New Orleans	0	3	3
Maryland	Baltimore	0	2	2
Third Massachusetts	Cambridge	1	0	1
Third Massachusetts	Boston	0	12	12
Third Massachusetts	Fall River	0	3	3
Third Massachusetts	Lowell	0	3	3
Third Massachusetts	Worcester	0	2	2
Third Massachusetts	Lawrence	0	1	1
Third Massachusetts	Salem	0	1	1
Third Massachusetts	Gloucester	0	1	1
Third Massachusetts	Springfield	0	1	1
First Michigan	Detroit	0	4	4
First Michigan	Haughton	0	1	1
First Michigan	Bay City	0	3	3
First Michigan	Saginaw	0	2	2
First Michigan	East Saginaw	0	1	1
First Michigan	Hancock	0	1	1
First Michigan	Escanaba	0	2	2
First Michigan	Bessemer	0	2	2
First Michigan	Ironwood	0	1	1

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE, ETC.—Continued.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
First Michigan	Grayling	0	1	1
Fourth Michigan	Grand Rapids	0	4	4
Fourth Michigan	Muskegon	0	1	1
First Missouri	Saint Louis	0	7	7
Sixth Missouri	Kansas City	0	7	7
Sixth Missouri	Willow Springs	0	1	1
Sixth Missouri	Saint Joseph	0	1	1
Montana	Butte City	0	2	2
Montana	Helena	0	1	1
Montana	Salt Lake (Utah)	0	1	1
Nebraska	Omaha	0	2	2
New Hampshire	Portland (Me.)	0	1	1
Fifth New Jersey	Jersey City	0	2	2
New Mexico	Albuquerque	0	1	1
New Mexico	Las Vegas	0	1	1
Twenty-eighth New York	Buffalo	1	0	1
First Ohio	Cincinnati	0	3	3
Eleventh Ohio	Columbus	1	0	1
Eighteenth Ohio	Cleveland	3	2	5
Eighteenth Ohio	Youngstown	0	1	1
First Pennsylvania	Philadelphia	3	0	3
Twenty-third Pennsylvania	Pittsburgh	0	3	3
Fifth Tennessee	Memphis	0	2	2
Third Texas	El Paso	0	2	2
Fourth Texas	Dallas	0	1	1
Fourth Texas	Fort Worth	0	2	2
First Wisconsin	Oshkosh	0	1	1
First Wisconsin	Milwaukee	0	2	2
First Wisconsin	Green Bay	0	1	1
Second Wisconsin	Ashland	0	2	2
Second Wisconsin	Chippewa Falls	0	1	1
Second Wisconsin	Eau Claire	0	1	1
Second Wisconsin	Hayward	0	1	1
Total		29	154	183
Manufacturers of and wholesale dealers in oleomargarine, doing business in April, 1887		32	236	268

STATEMENT OF PRODUCTION AND USE OF OLEO-OIL DURING YEAR ENDED JUNE 30, 1888.

State or Territory.	Dis-trict.	Oleo-oil produced.	Oleo-oil used in oleomargarine.
		<i>Pounds.</i>	<i>Pounds.</i>
Colorado			88,634
Connecticut			2,545,172
Illinois	1	37,696,050	5,155,588
Indiana	6		1,801,656
Kansas		790,966	689,537
Maryland		654,479	
Massachusetts	3	1,699,360	324,714
Missouri	6	186,990	
New York	3	17,949,900	
Do	28	686,050	20,795
Ohio	11		49,935
Do	18		597,726
Pennsylvania	1	7,670,000	992,043
Do	23	2,290,000	
Total		69,623,795	12,265,800
Exported fiscal year ended June 30, 1888			30,146,695
Used otherwise than in the manufacture of oleomargarine			27,211,400
Total		69,623,795	69,623,795

REPORT OF THE ANALYTICAL CHEMIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Chicago, Ill., October 10, 1888.

SIR: During the past fiscal year the following samples of supposed oleomargarine and adulterated butters were officially submitted for analyses at this laboratory, besides numerous other examinations were made for revenue collectors and agents for information, that were not official seizures.

No.	By whom submitted.	Specific gravity (10° C.).	Vol. $\frac{N}{10}$ Na OH (Reichert's process).	Per cent. of insoluble fatty acids (Hehner's method).	Remarks.
114	F. Barnum, collector first district Missouri.	0.861	c. c. 0.36	Per cent. 94.70	Oleomargarine.
115	R. Stone, collector first district Illinois	0.868	12.10	87.80	Butter.
116	do	0.868	13.30	87.20	Do.
117	F. Barnum, collector first district Missouri.	0.862	0.80	95.10	Oleomargarine.
118	R. Stone, collector first district Illinois	0.866	11.00	88.80	Butter, old and rancid.
119	do	0.868	15.00	87.50	Butter.
120	do	0.867	12.60	88.20	Do.
121	do	0.862	1.00	95.50	Oleomargarine.
122	J. K. Roberts, collector district Maryland.	0.861	0.45	95.60	Do.
123	do	0.861	0.45	95.50	Do.
124	Office Internal Revenue, Washington, D. C.	0.867	11.20	88.80	Butter, old and rancid.
125	J. F. Wohlgamot, deputy collector eighth district Illinois.	0.876	11.50	88.00	Butter.
126	A. Hickley, deputy collector eighth district Illinois.	0.867.5	13.90	87.10	Do.
127	do	0.867	12.10	87.80	Do.
128	R. Stone, collector first district Illinois	0.867	12.10	87.80	Do.
129	J. E. Dennis, deputy collector district Connecticut.	0.867	13.70	87.50	Do.
130	R. Stone, collector first district Illinois	0.868	12.50	87.80	Do.
131	O. Scott, deputy collector eighth district Illinois.	0.866	12.40	87.80	Do.
132	do	0.867	12.90	87.80	Do.

The marked falling off in the number of samples submitted, in comparison with that of last year, is very probably in a great measure to be attributed to the salutary effect the law and the convictions procured under it have had upon the "butter mixers;" also in part to the fact that the past year had been a very favorable one for dairy products, making the price of pure butter too low to offer sufficient inducements to run the risks of adulteration. Another reason may be that the revenue collectors and agents have not as yet become sufficiently expert with the microscopic instrument adopted by the Bureau for preliminary examinations.

In support of my suggestion in last year's report with regard to Dr. Koenig's specific gravity test, for preliminary examinations, I have translated part of an article on the subject by Professor Sell, of the Berlin University, and a member of the German imperial board of health, and take the liberty to annex it hereto as part of my report.

DETERMINING THE SPECIFIC GRAVITY OF BUTTER FAT AT 100° C., AFTER KOENIG'S METHOD, AS A BASIS FOR REGULATING AND CONTROLLING TRAFFIC.*

There can hardly be any doubt in the minds of those having directed their attention to the present public discussion relative to the traffic in milk, butter, and its artificial substitutes as to the fact that sooner or later it will become incumbent upon the competent authorities of the different countries within the pale of civilization to require of their experts the formulation of certain regulations, based upon the rules of science, for the guidance of executive officers, supplying the latter with the means of controlling the traffic in question in accordance with late experiences, and to the end of insuring a legitimate and honest basis for the same.

In view of this, the advisability of giving especial attention to Koenig's method for determining the specific gravity of fats at a temperature of 100° C., and regarding its availability for the object in question, will scarcely be disputed by experts desirous of supplanting that which may be good and useful by that which proves to be better, and who are prepared to aid, with the scientific material at hand, in effectively opposing certain undeniable evils of the traffic as now practiced.

* Ueber Kunstbutter, Dr. Eugen Sell, Berlin, 1886.

Seven years have elapsed since this process was first made known by its originator, and during that period it has been repeatedly tested by different parties. The good results obtained through the experiments by many competent chemists of acknowledged authority, and the favorable opinions given by them regarding this process, have been enumerated on page 26 of this book, in the article on artificial butter, etc.

The board of health, acting solely upon its own experience, without hesitancy fully concurred in these opinions.

The board, immediately upon publication of the process by its originator, took steps for testing the same by making numerous experiments with reference to its value.

* * * For the purpose of entering upon these experiments it was primarily necessary to obtain data as to the specific gravity of pure milk, butter, beef fat, and lard; the necessary material for which was partly personally prepared and partly procured from such reliable sources that left no doubt as to its purity.

The results, which were subsequently fully confirmed by a further series of tests, are given in the following (Table I):

TABLE I.

Specific gravity at 100° C. of—			
Butter.	Beef fat.	Lard.	Oleomargarine.
0.867 to 0.868	0.859	0.860 to 0.861	.....
0.868	0.859	.....	0.860
0.867	0.859	0.860	.....
0.867	0.866	0.861	.....
0.867	0.860	0.860	.....
0.867	0.859	0.860 to 0.861	.....
0.867	0.860	0.860	.....
0.866	0.860 to 0.861	.....	0.859
0.868	0.859	0.860 to 0.861	.....
0.867	.....	.....	0.859 to 0.860
0.866	0.860	.....	0.860
0.867	0.860	.....	0.859

By these figures it is shown, and they are in accordance with other data in our possession, that the specific gravity of butter fat fluctuates between 0.866 and 0.868, and it may be here incidentally mentioned that the figures 0.865 were not found in the above and other series of tests that were made by the health authorities.

The figures relating to beef fat and hog's lard agree in the main with observations made by others.

As to the samples of oleomargarine obtained directly from the press, the specific gravity of which at 100° C. no data was found in the current literature on the subject, it will be seen that there is no deviation from that of beef fat.

Mixtures were then made of pure butter with German artificial butter, composed of oleomargarine, milk, and peanut oil, and of butter with beef fat and lard, respectively. The component parts were subjected to Koenig's method at 100° C., showing the following results:

The milk butter	0.867 to 0.868
The artificial butter	0.861
The beef fat	0.859
The hog's lard	0.860

The specific gravity of different mixtures at 100° C. was found as compiled in the following table, viz:

TABLE II.

1. 90 per cent. pure butter with 10 per cent. artificial butter	0.865 to 0.866
2. 75 per cent. pure butter with 25 per cent. artificial butter	0.865
3. 66.6 per cent. pure butter with 33.3 per cent. artificial butter	0.864 to 0.865
4. 50 per cent. pure butter with 50 per cent. artificial butter	0.863 to 0.864
5. 25 per cent. pure butter with 75 per cent. artificial butter	0.862 to 0.863
6. 10 per cent. pure butter with 90 per cent. artificial butter	0.860 to 0.861
7. 72 per cent. pure butter with 28 per cent. hog's lard	0.865
8. 90 per cent. pure butter with 10 per cent. beef fat	0.866
9. 80 per cent. pure butter with 20 per cent. beef fat	0.864 to 0.865
10. 70 per cent. pure butter with 30 per cent. beef fat	0.863 to 0.864

Respectfully submitted.

LOUIS C. STARKEL,
Analytical Chemist, Internal Revenue Bureau.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue,
Washington, D. C.

REPORT OF THE MICROSCOPIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, July 10, 1888.

SIR: I have the honor to submit my first annual report of the work done in the laboratory since July 1, 1887.

During the past year 141 samples have been received and analyzed. Of this number 39 were substances submitted by collectors of internal revenue for your decision under sections 14 and 15 of the act of August 2, 1886; 24 of which proved, on analysis, to be oleomargarine, 1 oleo oil, and the remainder butter. From twelve of the largest oleomargarine factories samples were procured of the different ingredients used, with the exception of salt, milk, cream, and annatto or other coloring matter, and the different grades of oleomargarine made by them. These samples consisted of 9 creamery butters, 12 neutral lards, 12 oleo oils, 4 cotton-seed oils, 3 sesame oils, 16 oleomargarines, 8 dairy butterines, and 6 creamery butterines; also, 5 samples of annatto were sent; a total of 75 samples. In addition, 7 more samples of cotton-seed oil, 2 of cotton-seed stearin, and 6 of an artificial food-product were procured from other parties. A sample of creamery butter and dairy butterine were purchased in the local market, for comparison. Ten miscellaneous samples, consisting of beers, whiskies, etc., were likewise analyzed.

METHODS FOR THE DETERMINATION OF BUTTER AND BUTTER SUBSTITUTES.

The examination of a fat may conveniently be divided into two parts:

- (1) For the determination of its physical properties; and
- (2) For the determination of its chemical properties.

Physical properties.

The melting point of a fat was at one time considered quite an essential determination to establish the difference between a butter and an oleomargarine, but it did not take the manufacturers of the artificial product long to produce an admixture which would melt at the same temperature as genuine butter. While the differences between the melting points of the various ingredients used for the production of artificial butter and genuine butter are noticeable, these ingredients are not used by themselves for butter. Consequently this method has fallen into disuse.

The microscopic examination of the fresh sample is purely a negative test. That is to say, that a sample of fresh genuine butter, when examined under the microscope with the aid of polarized light, and with or without the employment of a selenite plate to color the field of vision, gives a perfectly homogeneous field.

The difference between a fresh unmelted butter and oleomargarine—which is always made in whole or in part of melted fats—is readily and quickly detected by this means, owing to the bright white particles with which the whole field is illuminated when melted fats are present. It is true that genuine butters are sometimes accidentally melted, so that while the presence of melted fat is not a sure indication that the article is oleomargarine, their entire absence in the article found in the markets removed from the place of manufacture is a very strong indication that it is butter.

Boiled or "ladle-packed" butter, made from old, rancid butter, melted and churned with a small quantity of milk, and very rancid butter, may sometimes be mistaken for oleomargarine, but by having a slide of oleomargarine or butterine ready for comparison, the difference is readily perceived. Such inspection is quickly and easily performed without previous preparation of the sample, and a large number of samples can be examined in a short time. The hard fats, palmitin and stearin, exist in a state of solution in the globules of a fresh sample of butter and in the fats of living animals. Upon being melted and cooled these hard fats separate out in the form of acicular crystals, which polarize light, owing to their being double-refracting bodies. The use of the microscope for the purpose of observing the presence of melted fats in a fresh sample was first brought to the attention of chemists in 1873 in an article "On Butter," by Dr. J. Campbell Brown, republished in the *Chemical News*, vol. 28, page 1, from the *Liverpool and Manchester Medical and Surgical Reports*, 1873, wherein he described the appearance of the characteristic globules of fat, the granular masses of curd, and the cubical crystals of salt in genuine butter, the presence of stearic acid, stearin, or palmitin being recognized by single fusiform crystals or star-like aggregations of acicular crystals.

The specific gravity of a body is the weight of that body as compared with the weight of an equal volume of another body assumed as the standard. For solids and liquids this standard is distilled water. All determinations are made at known temperatures, generally either 15° C., or 15.5° C. (60° F.). However, on this point there is no uniformity, and results are stated, water at 4° C.—the point of maximum den-

sity—at 15° C., at 15.5° C., at 37.8° C., (100° F.), at 40° C., or at 100° C., the boiling point of water, being taken as unity by different analysts.

The higher temperatures are generally used for substances like fats, which are liquid at these and solid at the lower temperatures. This is apt to cause confusion in the way the results are stated, the "actual density," as it is called, being preferable; here the substance under examination is compared with the weight of an equal volume of water at the temperature at which the determination is made. The result as given in Tables I and II, page CLIII, Annual Report of the Commissioner of Internal Revenue, 1887, and in the tables in this report, of the different specific gravities, are the actual densities at the temperature specified. In Table III, page CLIV (report above cited), the results are stated with water at 15.5° C. and 37.8° C. as unity. For fats the determination should be carefully performed in specific gravity bottles, furnished with a delicate thermometer stopper, as giving the most accurate results. The use of the Westphale balance for this determination, made at the temperature of boiling water, though the temperature of the fats melted in a water bath rarely exceeds 95° C., may also be recommended.

When the specific gravity is expressed at the "actual density" at 40° C. the density of pure butter-fat ranges from .909 to .913, being rarely below .911; butterine, .904 to .908; oleomargarine, .903 to .905; oleo-oil, .902 to .903; neutral lard, .903 to .904; cotton-seed oil, .911 to .914; and sesame oil, .911. Any admixture of cotton-seed or sesame oil tends to increase the density of oleomargarine, but there is, of course, a practical limit to their employment as ingredients of artificial butter. It is evident that the determination of the specific gravity of the melted fat affords a useful indication as to whether it is butter or not, and a means of simply estimating the proportion of foreign fat contained in adulterated samples. The determination of the specific gravity alone is not sufficiently reliable to justify the positive condemnation of a sample as adulterated, or even to prove it to be approximately genuine, but taken in connection with the results of the chemical examination, it helps to clinch the whole matter together and allows of a positive judgment being pronounced.

Chemical properties.

The recognition of foreign fats in butter is dependent on the peculiar constitution of genuine butter-fats, and it is therefore necessary to separate the water, salt, curd, etc., from the fatty matter of the sample to obtain it in a fit condition for further examination. For this purpose the sample is heated in a suitable vessel till the fat is melted and the curd and salt have settled to the bottom. The fat is then filtered, and when thus obtained is ready for the chemical determinations.

Numerous methods of examining butter for foreign fats have been devised, but many are worthless for their intended purpose, unless the sophistication has been of the grossest character. The three methods that have received the most support from analysts and yielded the best and most uniform results are those known as Reichert's, Koettstorfer's, and Hehner and Angel's. These are based on the more or less complete quantitative determination, by treatment with a caustic alkali, either of the soluble and insoluble fatty acids together, or of either of the classes separately.

Hehner and Angel were the first, in 1874, to devise a reliable method for analyzing butter-fats. Their original process involved only the estimation of the insoluble fatty acids; and although it is not as capable of giving a sharp distinction between genuine and adulterated butter as some of the latter modifications, yet in cases of gross adulteration, or the almost complete absence of genuine butter-fat, it affords a means of arriving at a perfectly reliable result. It is, however, a lengthy operation, involving much manipulation, and consequently is liable to errors, the tendency being toward loss of the insoluble acids.

It may briefly be described as follows: A certain quantity of the fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat; the excess of alcohol is driven off by evaporation; the resulting soap is dissolved in water and decomposed by the addition of a dilute mineral acid, and the insoluble fatty acids are collected on a filter and well washed with boiling water until all the soluble (volatile) fatty acids are removed. The very readily soluble butyric acid being first removed, and afterwards the small amount of fatty acids which are soluble with more difficulty, and which, therefore, remain, at first, mixed with the insoluble acids; the soluble acids are then determined in the wash water with a standard solution of caustic alkali; and finally the insoluble acids are dried and weighed. Ordinary fats, consisting of mixtures of stearin, palmitin, and olein yield, on saponification, fully 95 per cent. of fatty acids, of which all but a small quantity are insoluble in water. Butter-fat, owing to the larger proportion of soluble (volatile) fatty acids, which range from 4.5 per cent. to nearly 7 per cent., yields from 86.5 per cent. to 89 per cent. of insoluble fatty acids. A sample ought scarcely to be considered adulterated unless the insoluble acids exceed 89.5 per cent. This method yields trustworthy and concordant results only when the conditions of opera-

tions are rigorously the same, and different observers may get somewhat different results with the same sample. The result is to some extent dependent upon the method of washing, and the quantity and temperature of the water employed. It may likewise be influenced by the mode of drying of the washed fatty acids, as by long continued heating their weight is liable to increase owing to oxidation.

For these reasons, as well as the length of time demanded for a determination, this method has generally been abandoned in favor of the more reliable and quicker procedure of the Reichert process.

Koettstorfer's method (saponification equivalent).—This is based upon the fact that butter-fat contains a larger proportion of the fatty acids that have a low-combining molecular weight than most of the other mixtures of glycerides which may be used for butter substitutes, and consequently requires a greater amount of an alkali to effect saponification. A certain quantity of the filtered fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat in a closed bottle.

When completely saponified the contents of the bottle are cooled, an indicator, such as phenol phthalein, added, and the amount of alkali neutralized ascertained by the addition of a standard solution of acid. The results are expressed in the number of milligrams of the fat which would be decomposed by one cubic centimeter of a normal solution of any alkali, and are conveniently designated saponification equivalents of the fat. The expression of the neutralizing power of fats in saponification equivalents has the advantage of being applicable to the results of saponification by any alkali, whilst the percentage of caustic potash required for complete saponification is not directly comparable with the figures obtained when soda is the alkali employed. This process is excellent for the rapid preliminary examination of butter and butter substitutes. Butter may vary from 235 to 269; lard, tallow, and other fats, used for butter substitutes, give from 270 to 290 as the saponification equivalents. Cocoa-nut oil, however, gives results slightly below genuine butter, and it is quite possible to prepare a mixture of this oil and oleomargarine that will give results almost identical with that afforded by pure butter. (Moore in Chemical News, December, 1884.) Its presence would be shown by the other tests, and in all probability this oil is not used for this purpose, certainly not in any of the oleomargarine factories in this country, as its strong taste and smell would readily be detected.

Reichert's method.—In this process advantage is taken of the facts that the quantity of soluble acids in a mixture of fats bears a direct relation to the quantity of genuine butter present, and that if the aqueous solution of a saponified fat is decomposed by an acid and heated to boiling, the greater portion of the soluble acids escapes with the watery vapors, and can be collected and determined in the distillate.

This process is arbitrary in every detail, as no attempt is made to distill all the fatty acids over, but taking a definite amount of the melted and filtered fat—2.5 grams—every time, saponifying it with the same quantities of caustic potash and alcohol, driving off the alcohol, diluting and acidifying with the same quantities of water and acid, boiling and taking the same quantity of distillate, a sufficient uniformity of results can be obtained on which to base an opinion. Its reliability has been confirmed by those who have had occasion to use it, and it is almost universally adopted as the best single test for distinguishing butter from other fats.

Reichert concluded from his experiments that 2.5 grams of genuine butter-fat require, on an average, 14 cubic centimeters of decinormal alkali to neutralize the volatile fatty acids, and his results have been substantially verified by very numerous experiments of many different chemists. Investigation has led to the general adoption of 12 cubic centimeters as the minimum for butter made on a large scale.

In this as well as the other two methods, blank determinations containing no fat, but simply the chemicals used, should always be carried on simultaneously with the analysis of the fat under examination and the proper correction made for any acidity developed in the chemicals by the manipulation performed. It is easy to obtain results from known mixtures of butter and oleo-oil, neutral lard, etc., that will agree closely with theory, where the constituents employed have been determined by preliminary experiment, but in the case of an unknown sample, where the separate examination of the constituents is impossible, a slight admixture of foreign fats might be practiced and escape detection by the chemical results. On a commercial scale, however, this admixture of foreign fats would be practiced with larger amounts than 10 per cent. or 15 per cent. to be profitable. The best creamery butterine, put up by one of the largest factories in this country, whose analysis is given in Table II, p. CLIX, is readily distinguishable from genuine butter. In the lower grades of oleomargarine, containing the minimum quantity of milk and cream, the results of the analysis approach more and more to the composition of the predominating constituent.

Mr. A. H. Allen, president of the Society of Public Analysts, in his testimony before the English Select Committee on the Butter Substitutes Bill, stated that a very superior butter would stand a certain admixture with oleomargarine which analysis would not be able to detect. That under favorable conditions from 5 to 8 per cent. of such an ad-

mixture could be detected, but there might exist instances where as much as 15 to 20 per cent. of oleomargarine were added to the butter without the analyst being able to definitely state it as a fact with sufficient certainty for a court. That the differences of specific gravity, of the percentages of the soluble and insoluble acids (Hehner and Angel's method), and the difference of the melting points would fail to detect as much as 33 to 40 per cent. of the adulteration, as they do not go far enough, and the two tests on which he would rely to detect small admixtures of foreign fats are those known as Koettstorfer's and Reichert's methods.

In adopting and using two physical and two chemical methods of examination of the samples of butter and oleomargarine received, I have employed the microscopic and specific gravity determinations and followed Koettstorfer's and Reichert's methods as giving the most reliable results, with the least manipulation and consequent source of errors, and in the shortest time. My object being to determine the nature of the substance under examination with as little delay as possible. (For details see Bulletin No. 16, Division of Chemistry, Department Agriculture, 1887, pages 68 to 72. Methods of analysis for dairy products adopted by the Association of Official Agricultural Chemists.) Each sample was analyzed in quadruplicate, by each method, and the necessary blank determination carried on simultaneously.

TABLES OF ANALYSES.

The following tables give the analyses of the various samples of butter and oleomargarine received from collectors of internal revenue, together with the different ingredients used by twelve of the largest factories and the various grades of oleomargarine made in them. These latter samples were received directly from the factories, together with a statement of the various proportions in which the manufacturers used the different ingredients to obtain the resulting product. I propose during the coming year to continue this investigation until samples have been received from all the factories. In addition to the chemical analysis a microscopical examination was made of the solid fats used as ingredients, in order to ascertain whether they contained any harmful organisms, but none were found.

Table III shows the range in composition of the various samples of oleomargarine and of the ingredients used in the twelve factories.

TABLE I.—ANALYSES OF SUBSTANCES SUBMITTED FOR EXAMINATION BY COLLECTORS OF INTERNAL REVENUE.

Serial No.	Sample marked—	Place whence received.	Specific gravity at 40° C.	Saponification equivalent.	Vol. N NaOH for 2.5 grams.	Microscopic examination.	Proved to be—
5	Oleo 1.....	Boston, Mass.....	.90352	285.4	0.190	Variegated field; melted fats.....	Oleomargarine.
6	Oleo 2.....	do.....	.90357	287.5	0.264	do.....	Do.
7	Oleo 3.....	do.....	.90353	282.3	0.253	do.....	Do.
8	Oleo 4.....	do.....	.90420	282.5	0.309	do.....	Do.
9	Oleo 5.....	do.....	.90377	286.0	0.304	do.....	Do.
10	Oleo 6.....	do.....	.90402	285.3	0.343	do.....	Do.
11	Oleo 7.....	do.....	.90359	285.5	0.362	do.....	Do.
12	Oleo 8.....	do.....	.90366	283.6	0.441	do.....	Do.
13	Oleo 9.....	do.....	.90422	283.6	0.418	do.....	Do.
14	Oleo 10.....	do.....	.90391	285.1	0.277	do.....	Do.
21	Oleo.....	Newark, N. J.....	.90205	284.9	0.082	do.....	Oleo oil.
25	Oleomargarine No. 1.....	Fort Smith, Ark.....	.91025	244.7	12.820	Homogeneous field.....	Butter.
26	Oleomargarine No. 2.....	do.....	.90998	247.7	12.640	do.....	Do.
55	Package No. 1.....	Baltimore, Md.....	.90516	285.8	0.087	Variegated field; melted fats.....	Oleomargarine.
56	Package No. 2.....	do.....	.90508	286.0	0.086	do.....	Do.
57	Package No. 3.....	do.....	.90491	291.6	0.080	do.....	Do.
62	10-pound package.....	Providence, R. I.....	.90354	285.3	1.129	do.....	Do.
68	Oleomargarine No. 1.....	Chicago, Ill.....	.99945	256.4	10.020	Homogeneous field.....	Butter; rancid.
69	Oleomargarine No. 2.....	do.....	.91034	257.5	10.870	do.....	Do.
70	Oleomargarine No. 3.....	do.....	.90980	248.8	10.840	do.....	Do.
68	Oleomargarine.....	Newark, N. J.....	.90448	286.4	0.234	Variegated field; melted fats.....	Oleomargarine.
89	Ashford, pure Jersey.....	Covington, Ky.....	.90291	287.3	0.340	do.....	Do.
90	Butter.....	Philadelphia, Pa.....	.90457	291.5	0.231	do.....	Do.
103	Oleomargarine.....	Baltimore, Md.....	.90466	286.4	0.615	do.....	Do.
119	do.....	Newark, N. J.....	.90478	286.1	0.336	do.....	Do.
120	Butter.....	Brooklyn, Anne Arundel Co., Md.....	.90450	283.5	0.415	do.....	Do.
127	do.....	Baltimore, Md.....	.90426	287.0	0.546	do.....	Do.
128	do.....	do.....	.90432	285.5	0.513	do.....	Do.
129	do.....	New York.....	.90977	252.1	12.672	do.....	Butter; rancid.
130	do.....	do.....	.90965	252.6	12.647	do.....	Do.
131	do.....	do.....	.91001	251.6	12.654	do.....	Do.
132	do.....	do.....	.91064	247.4	14.301	do.....	Do.
133	do.....	do.....	.91038	248.7	13.665	do.....	Do.
134	do.....	do.....	.91018	248.7	13.173	do.....	Do.
137	do.....	New Haven, Conn.....	.91044	248.9	12.623	do.....	Do.
138	do.....	do.....	.90868	258.3	11.105	do.....	Do.
139	do.....	Baltimore, Md.....	.90342	285.6	0.282	Variegated field; melted fats.....	Oleomargarine.
140	do.....	do.....	.90354	285.9	0.218	do.....	Do.
141	do.....	Wilkes Barre, Pa.....	.91127	243.9	14.500	Homogeneous field.....	Butter.
58	do.....	Purchased Washington, D. C.....	.91958	254.2	11.274	do.....	Do.
59	Creamery butterine.....	do.....	.90460	280.3	2.218	Variegated field; melted fats.....	Oleomargarine.

TABLE II — ANALYSIS OF INGREDIENTS AND DIFFERENT GRADES OF OLEOMARGARINES, RECEIVED DIRECT FROM THE FACTORIES.

Serial No.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.	Serial No.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
Oleo oil.					Butter—Continued.				
29	A.....	.90268	284.6	.000	84	C.....	.90985	248.1	12.640
33	B.....	.90193	286.4	.000	86	D.....	.90962	253.6	11.980
38	C.....	.90247	285.3	.000	61	E.....	.91084	250.3	11.130
41	D.....	.90263	285.6	.000	48	E.....	.90963	257.5	11.620
45	E.....	.90226	285.8	.000	78	E.....	.91032	255.6	11.198
51	F.....	.90207	284.9	.000	93	K.....	.90985	255.7	10.792
63	G.....	.90171	287.0	.096	106	M.....	.90978	250.4	12.947
77	H.....	.90195	286.8	.207					
91	K.....	.90216	287.9	.158					
98	L.....	.90198	285.0	.148					
104	M.....	.90211	288.0	.000					
113	N.....	.90210	288.4	.000					
Neutral lard.					Oleomargarine.				
30	A.....	.90372	285.9	.000	83	A.....	.90389	286.0	0.589
34	B.....	.90364	284.6	.000	81	B.....	.90356	286.4	.716
39	C.....	.90379	285.1	.000	87	D.....	.90442	285.3	.620
42	D.....	.90343	285.5	.000	71	F.....	.90526	287.2	.276
46	E.....	.90376	285.9	.000	72	F.....	.90505	287.1	.284
52	F.....	.90369	286.0	.000	66	G.....	.90522	286.0	.349
64	G.....	.90334	287.7	.000	73	H.....	.90318	287.3	.297
76	H.....	.90358	287.5	.208	94	K.....	.90326	284.6	.500
92	K.....	.90370	288.2	.000	100	L.....	.90323	284.2	.205
99	L.....	.90353	287.1	.000	101	L.....	.90300	287.2	.272
105	M.....	.90362	287.4	.000	107	M.....	.90340	286.0	.417
114	N.....	.90362	286.9	.000	108	M.....	.90317	287.6	.175
					109	M.....	.90338	284.5	.882
					115	N.....	.90340	285.7	.698
					116	N.....	.90333	285.8	.712
					117	N.....	.90303	286.6	.199
Cotton-seed oil.					Dairy butterine.				
31	A.....	.91118	285.7	.090	79	E.....	.90350	286.8	1.020
43	D.....	(*)	287.1	.000	67	G.....	.90361	286.5	1.160
53	F.....	.91130	286.2	.000	74	H.....	.90427	279.4	1.915
97	L.....	.91082	289.1	.135	95	K.....	.90375	282.9	1.463
					110	M.....	.90374	283.4	1.158
					111	M.....	.90377	283.9	1.002
					112	M.....	.90418	282.2	1.568
					118	N.....	.90367	283.4	1.224
Sesame oil.					Creamery butterine.				
32	A.....	.91034	294.5	.000	85	C.....	.90480	275.8	3.397
35	B.....	.91173	294.9	.000	49	E.....	.90508	275.4	2.550
47	E.....	(*)	290.7	.000	65	G.....	.90750	266.1	7.577
					75	H.....	.90501	276.1	3.076
					96	K.....	.90416	280.4	1.973
					102	L.....	.90516	277.5	3.476
Butter.									
82	A.....	.90924	250.9	11.234					
89	B.....	.91128	263.5	12.350					

* Not enough for a determination.

TABLE III.—EXTREMES IN COMPOSITION OF SAMPLES OF OLEOMARGARINE, AND INGREDIENTS.

Oleomargarine.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.	Ingredients.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
Oleomargarine:				Oleo oil:			
Average, 39 samples . . . . .	.90397	286.0	0.370	Average, 13 samples . . . . .	.90216	286.2	.053
Highest . . . . .	.90526	291.6	0.882	Highest . . . . .	.90268	288.4	.207
Lowest . . . . .	.90291	282.3	0.080	Lowest . . . . .	.90171	284.6	.000
Dairy butterine:				Neutral lard:			
Average, 9 samples . . . . .	.90378	284.9	1.293	Average, 12 samples . . . . .	.90362	286.6	.017
Highest . . . . .	.90427	286.8	1.915	Highest . . . . .	.90379	288.2	.208
Lowest . . . . .	.90350	282.2	1.002	Lowest . . . . .	.90334	284.6	.000
Creamery butterine:				Cotton-seed oil:			
Average, 7 samples . . . . .	.90519	275.9	3.467	Average, 8 samples . . . . .	.91198	285.7	.089
Highest . . . . .	.90750	280.4	7.577	Highest . . . . .	.91403	289.1	.171
Lowest . . . . .	.90416	266.1	1.973	Lowest . . . . .	.91082	283.3	.000

Several samples having been received of an artificial food product, composed principally of the beef stearin left after pressing out the oleo oil in the manufacture of that product and cotton-seed oil, for analysis, I collected from various sources samples of cotton-seed oil, both crude and refined, and some cotton-seed stearin. Through the courtesy of one of the large firms in Chicago, samples of refined oil were blown for some time, and the resulting product together with the original oil was sent here for analysis. The results obtained are given in the following table:

TABLE IV.—Analyses of cotton-seed oil.

Serial No.	Description.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ Na OH for 2.5 gms.
3	Crude cotton-seed oil . . . . .		.91302	283.3	.171
2	Refined cotton-seed oil . . . . .		.91403	283.3	.147
16	"Off quality yellow oil" . . . . .		.91136	285.2	.080
19	"Prime white oil" . . . . .		.91214	285.9	.088
31	Refined cotton-seed oil	A.	.91118	285.7	.090
43	do	D.	(*)	287.1	.000
53	do	F.	.91130	286.2	.000
97	do	L.	.91082	289.1	.135
15	Cotton-seed stearin . . . . .		.90939	284.2	.092
54	Cotton-seed stearin, yellow . . . . .		.90949	284.1	.083
16	"Blown cotton-seed oil:"				
17	"Off quality yellow oil" . . . . .		.91136	285.2	.080
18	No. 16 blown two weeks at 30° C. . . . .		.93912	269.0	1.010
18	No. 16 blown two weeks at 30° C., then twenty-four hours at 100° C. . . . .		.96104		1.505
19	"Prime white oil" . . . . .		.91214	285.9	.088
20	No 19 blown sixteen hours at 100° C . . . . .		.92271	275.8	.513
1	} Cotton-seed compound . . . . .		.90932	289.5	.190
121			.90977	287.2	.199
122			.90950	288.4	.392
123			.90873	286.9	.400
124			.90835	286.4	.000
125			.90884	286.2	.000

* Not enough for analysis.

The effect of the prolonged oxidation is to raise the specific gravity of the oil and to lower its percentage of insoluble acid, as shown by the saponification equivalent and Reichert's method. These blown oils were thick and had quite an agreeable, small and nutty flavor. It is very questionable whether they could be used in the manufacture of oleomargarine.

AMERICAN METHODS OF MANUFACTURING OLEOMARGARINE.

The following ingredients enter into the manufacture of oleomargarine as pursued in this country: Oleo oil, neutral lard, some liquid vegetable oil, as cotton seed, sesame, or peanut; butter, in the higher grades, cream and milk, together with salt, and annatto or other coloring matter. A brief statement of the general system pursued in the preparation of the ingredients, and of the finished products, may not be uninteresting. Very few of the oleomargarine manufacturers make their own oleo oil or neutral lard, and none of them refine or crush the vegetable oils used in the lower grades of oleomargarine, but buy them in the open market, these materials being now well established commercial products.

The manufacture of oleo oil is generally carried on in connection with the large slaughter and packing houses situated in or near the principal cities, where every effort is made to utilize all portions of the cattle slaughtered. The caul and suet fats are removed from the freshly slaughtered beeves and placed in tanks filled with water at 75° to 85° F., where they remain from two to three hours before being transferred to other tanks containing ice water. By this procedure the fats are gradually deprived of their animal heat and the danger of their becoming sour is avoided, as would happen if the mass of fat was suddenly chilled by being placed directly in ice water. The caul, long or slaughter fat, is kept separate from the suet fat, which yields an inferior grade of oil.

A Texan steer will yield on an average 65 pounds of caul and suet fats, from which are obtained 28 pounds (43 per cent.) oleo oil, 21 pounds (32 per cent.) oleo stearin, and 12 pounds (20 per cent.) high grade tallow. The chilled fats having been thoroughly washed to remove any blood that may be present, are then sent to the rendering tanks. These are generally in a separate building from the slaughter-house. Fat from cattle slaughtered late in the afternoon is generally kept in the ice-water tanks over night before being rendered; thus no fat is more than twelve or fourteen hours on hand, and the great majority less than four hours, before it is rendered. The fat is fed into choppers or hashers, revolving at a high rate of speed, from which it issues through fine sieves directly into the rendering tank. This is a large steam-jacketed upright kettle of 2,000 to 5,000 pounds capacity, provided with revolving blades driven by suitable machinery. Steam being turned on in the jacket, the hashed fat is fed continuously into the tank and kept in motion by the stirrer. When the tank is full and the contents thoroughly melted, the temperature being 120° to 155° F., the stirrer is removed, and the water and scrap allowed to settle. The clear fat is drawn off from the top, and run into the graining or seeding cars of 400 to 600 pounds capacity, where it is allowed to chill. The temperature of the room in which these cars are stored is maintained at 85° to 95° F. The fat in chilling naturally solidifies gradually; the hardest variety, the stearin, being the first to form a thin crust on top and sides. In from one to three days the whole contents of the car will be in a semi-solid condition. This fat is free from all "greasy" taste. The car containing the semi-solid fat is taken to the press-room, which is maintained at a temperature somewhat below that of the seeding-room, viz., 70° to 80° F., where it is dipped out by ladle and poured on a stout linen cloth, placed in a suitable depression on a wooden revolving table, and after the cloth is properly folded so as to make a rough bag, it is transferred to the metal plate of a screw-press. A dozen of these cloth bags cover the surface of a plate. When one plate is covered, another one is let down and filled.

When the press is filled, pressure is gradually applied by means of an endless chain revolving a screw; the expressed "oil" constitutes the "oleo-oil." This liquid fat is conducted, still hot, from the press into barrels or cars, where it is allowed to cool. The finished product is nearly colorless, tasteless, and at ordinary temperatures is a soft, granular fat, rather than an oil. The hard fat remaining in the filter bags is removed from the press and forms the beef- or oleo-stearin, which is used either for making "refined lard," by the addition of cotton-seed oil, or sold to the soap and candle makers.

The manufacture of "neutral lard" is conducted by essentially the same machinery and at about the same temperature employed in the manufacture of "oleo-oil." Only the leaf fat of freshly-slaughtered hogs is used. A hog yields from 5 to 15 pounds of leaf lard, averaging 9 pounds; 100 pounds of which yield 90 pounds "neutral." The "neutral," however, is not pressed to extract the stearin, but is run directly from the rendering tank into a very strong iced brine, where it remains for about twenty-four hours, when it is removed and placed on shelves to drain. The "neutral" is a white, slightly granular, tasteless, solid fat. The skimmings and scrap from the lard-rendering kettles are strained, and the fat, about 2 per cent. of the original charge, obtained from them added to the steam-rendered product. Several factories, however, use the ordinary steam and kettle-rendered lards, and not "neutral." Great cleanliness is observed throughout both processes, and there is very little manual handling, machinery being used as much as possible, and the fat carefully guarded from any source of contamination.

The by-products of oleo-oil and neutral, viz: stearin, tallow, and lard, are standard merchantable articles. Only fresh and sweet fats are used, and tanks, etc., are thoroughly cleaned before use, as a small amount of fat, if allowed to adhere to the apparatus, is liable to decompose in such a way as to spoil the succeeding batch of materials worked up.

Though there may be slight differences in the details, the range of temperature, size of tanks, etc., pursued by the different manufacturers, the general procedure is as above described, the object being to obtain a neutral fat, melting at butter temperatures.

The vegetable oils are prepared by crushing the seeds, etc., and subjecting the crushed mass to hydraulic pressure, or by extracting the oil by carbon bisulphide or other solvent. The crude oil thus obtained is refined to remove the coloring matter by treatment with mineral acids and subsequent neutralization by alkalis, and chilling and pressing, whereby a product is obtained of a light straw-color and bland taste.

The butter used is always selected for its high flavor and taste and is generally obtained direct from the creamery. Owing to the granular character of oleo-oil it becomes necessary to add some softer and smoother fat; and neutral lard and cottonseed or other similar vegetable oil, are added for the purpose of making the mixture more closely approach the consistency of butter. The proportions in which these ingredients are used vary with the seasons of the year, the grade desired, and the formulas of the manufacturers. The charge of milk or cream, however, is the same for all grades manufactured by any particular factory, and varies from 10 to 20 per cent. The milk or cream is allowed to become slightly sour.

The churn used is steam-jacketed, of 1,200 to 2,500 pounds capacity, and the whole operation of churning is conducted at a temperature of 85° to 105° F., insuring the melting and thorough mixture of the solid fats used, thus differing from ordinary creamery practice. The oleo-oil and neutral lard are melted in separate kettles at a temperature of about 90° F. The charge of milk or cream is first run in and the paddles kept in motion until the butter begins to form. Then the charge of melted oleo-oil is added and stirred. When this is well incorporated the neutral lard is run in, and finally the annotto, to give the desired butter color. The butter is added either directly into the churn, being first melted, or it is worked into the oleomargarine after it is taken from the churn. The temperature is carefully regulated, being about 85° F. at the beginning and gradually increasing to 105° F. at the end, when the whole charge has the appearance of a yellowish, creamy fluid. From twenty to ninety minutes are occupied in the churning. The whole melted charge, after it has been sufficiently churned to thoroughly incorporate all the ingredients, is run either directly into tanks containing chopped ice and constantly stirred, or is met by a stream of ice-water as it issues from the churn. The object is to give the melted mass a fine grain by this sudden cooling. The chilled mass is removed from the tanks and placed on wooden trays to drain. Here the salt is added and allowed to work itself in, which generally takes from twelve to twenty-four hours. The salted mass is then thoroughly worked by mechanical rollers, to remove the buttermilk and water, following the general practice of creameries in this and subsequent operations of packing, etc.

Oleomargarine is placed on the market either "solid packed" or in prints or rolls. Four grades are generally made, known as "dairy" and "extra dairy oleomargarine," "creamery," and "extra creamery butterine," the last two containing from 10 to 25 per cent. of the best creamery butter. In the lower grades, from 25 to 60 per cent. of neutral lard, from 20 to 50 per cent. of oleo-oil, from 5 to 25 per cent. of vegetable oils, and in some cases from 2 to 10 per cent. of butter, with 10 to 20 per cent. of milk or cream, are the proportions used. Some factories employ no vegetable oils in their oleomargarine, preferring to use a larger proportion of neutral lard with a small amount of butter to obtain the desired butter consistency. In the higher grades the proportions of oleo-oil are reduced, the vegetable oils are discarded, and creamery butter is used to make up the charge.

THE USE OF THE MICROSCOPE AS A PRACTICAL TEST FOR OLEOMARGARINE.

A convenient and cheap form of microscope, which had been in use about ten years, having been fitted with the necessary polarizing attachments, consisting of two Nicol prisms of Iceland spar, first used in 1828; and having been procured in sufficient numbers, about the middle of April, I was instructed to proceed to Philadelphia and New York and assist the local revenue officers in the examination of samples of butter collected in those cities. This investigation was afterward extended to other cities, in May and June, and samples of all grades of butter handled by retail butter dealers were collected and examined, the object being to ascertain to what extent and by whom oleomargarine was sold without complying with the law. The following cities and towns were visited: New York, Philadelphia, Brooklyn, Jersey City, Newark, Paterson, Elizabeth, Hoboken, Boston, Cincinnati, Indianapolis, Chicago, Mil-

waukee, and in Michigan, Ishpeming, Marquette, Houghton, Hancock, Red Jacket, Escanaba, and Menominee. The principal cities and towns in New York and Pennsylvania, and the cities of Baltimore, Washington, Hartford, and New Haven were visited and the samples examined by the revenue agents connected with those districts. The method of procedure was generally as follows: On a certain day all the division deputy collectors in the city and vicinity in which the examination was to be made were detailed with instructions to visit the stores of all, if possible, retail dealers in butter, except those who had paid the special tax as dealers in oleomargarine, and to obtain a sample of each grade of butter dealt in. For this purpose each deputy was furnished with a wooden box containing a gross of half-ounce specimen tubes, with the necessary number of gum labels and blank forms for noting addresses, etc., of the dealers visited. At the end of the day the samples collected were brought to the office and placed in an ice-chest. From two to three days were devoted to this canvass. The samples were examined as soon as possible after they were received, and any specimen found showing the presence of melted fats was at once thoroughly investigated, and the dealer's store visited, and the goods detained, etc. Most of these cases proved on investigation that the so-called butter had been bought from a regular oleomargarine dealer or received direct from the factory.

The following table shows the number of samples of butter that have been examined in the different localities and the number found to be oleomargarine :

TABLE V.—SHOWING NUMBER OF SAMPLES OF BUTTER EXAMINED.

Locality.	Number of samples.	Representing stock of dealers.	Number of oleomargarine.
Philadelphia, Pa.....	656	288	2
Brooklyn, N. Y.....	632	346	5
New York, N. Y.....	2,998	1,862	3
Jersey City, N. J.....	234	145	2
Newark, N. J.....	280	175	1
Paterson, N. J.....	122	64	7
Hoboken, N. J.....	84	49	0
Elizabeth, N. J.....	103	77	1
Boston, Mass.....	1,181	595	2
Lowell, Mass.....	59	19	4
Salem, Mass.....	57	28	0
Cincinnati, Ohio.....	651	424	6
Indianapolis, Ind.....	233	152	2
Chicago, Ill.....	719	346	2
Milwaukee, Wis.....	574	362	0
Baltimore, Md.....	228	142	1
Washington, D. C.....	149	89	0
Four towns in Connecticut.....	822	478	1
Eighteen towns in Pennsylvania.....	599	456	19
Eleven towns in New York.....	596	426	0
Eight towns in Upper Michigan.....	182	98	4

From a personal inspection of the large retail dealers in the cities visited, I am convinced that whatever prejudice may have existed, however erroneously, against oleomargarine, when the law first went into effect, has now for the most part disappeared, and the article is demanded and bought on its own merits, by an increasing number of consumers. Some of these stores sell from one-half to one ton per week, even in spring when butter is cheap, in quantities of less than 10 pounds to any one person at one time, put up in packages duly branded with the word "oleomargarine," as required by the law and regulations. Cities like Boston with nearly two hundred and Chicago with four hundred retail dealers in oleomargarine give some idea of how extensively artificial butter is dealt in.

In the lumber and mining regions of the Upper Peninsula of Michigan the large grocery stores deal in oleomargarine to a much greater extent than butter, as their customers prefer it, owing to its keeping in a sweet and palatable condition for a much longer time. The great lumber firms buy it direct from the factories for their camps in winter.

Fully 10 per cent. of the butters examined were unfit for human consumption, being exceedingly rancid, and in many cases actually putrid.

The use of borax as an antiseptic was common with this class of butters.

NEED OF NEW LABORATORY.

The present laboratory is entirely too small and inadequate for the purpose, and is so crowded with the necessary apparatus for proper chemical and microscopical examinations of samples as to leave very little floor room. I therefore would repeat

my former recommendation: "That an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expense for chemicals and apparatus; and for the purchasing, collecting, and forwarding of samples for analysis; and the salaries of two assistants and one messenger in the laboratory."

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

LIST OF FOREIGN STATES HAVING SPECIAL LAWS AGAINST BUTTER SUBSTITUTES.

Sweden. Decree, October 2, 1885.
France. Act, March 14, 1887.
Russia. Rules, June 7, 1887.
Germany. Act, July 12, 1887.
England. Act, August 23, 1887.
Denmark. Act, April 5, 1888.

LIST OF FOREIGN STATES HAVING NO SPECIAL LAWS ON THE SUBJECT, BUT GENERAL LAWS RELATING TO FOOD ADULTERATION.

Austria-Hungary. (Special law under consideration)
Belgium.
Italy.
Netherlands.
Switzerland. Local cantonal laws.

LAWS AND REGULATIONS OF SWEDEN.

[Translated from the Swedish and published in the Return of Board of Trade; London, Sept. 1, 1887.]

His Majesty's gracious decree relating to a control on the trade in margarine or artificial butter. (Given at the Palace of Stockholm, October 2, 1885.)

We, Oscar, by the grace of God, King of Sweden, Norway, the Goths and the Vandals, make known that, on the proposal of the Diet and several agricultural societies, and after the administrative committee of the agricultural academy, the board of commerce, and the general administration of customs have been heard on the subject, we have, with regard to a control on the trade in margarine or so-called artificial butter, found it good to ordain as follows:

SECTION 1. By margarine is understood in this enactment artificial butter of every kind, in the composition of which is included any fat not produced from milk.

SEC. 2. (Paragraph 1.) Margarine intended for sale, whether manufactured in this country or imported from abroad, shall be kept in a vessel on which the word "margarine" is marked in a durable and distinct manner and so as to be easily seen.

Should any vessel arrive from abroad without such a mark, and be reported to contain margarine, the article shall not be delivered from the customs until the vessel has by the care either of the owner of the article or of the official of the Crown been properly marked.

(Paragraph 2.) In any shop where margarine is kept for sale a notice to that effect shall be posted up in a suitable place.

(Paragraph 3.) When exported margarine shall be kept in vessels marked in the manner as prescribed in paragraph 1, and the article shall also be declared in the shipping and freight documents as margarine.

SEC. 3. (Paragraph 1.) Any person who sells margarine, or keeps it for sale, but not in a vessel marked as prescribed in section 2, paragraph 1, shall be subject to a fine of not less than 50 and not exceeding 500 kronor.

(Paragraph 2.) Any one infringing the regulation enacted in section 2, paragraph 2 shall be liable to a fine not exceeding 50 kronor.

Paragraph 3.) Whoever exports or tries to export from the country margarine not kept in vessels as prescribed in section 2, paragraph 1, or not declared in the shipping

and freight documents as margarine, shall be punishable by a fine of not less than 100 Kronor exceeding 1,000 Kronor.

SEC. 4. Of fines imposed in pursuance of this statute, one-third falls to the Crown and two-thirds fall to the prosecutor. In case of a special informer he shall be entitled to half the prosecutor's share.

In the case of insufficient assets for the full payment of the fines they shall be substituted pursuant to the provisions of the common law.

SEC. 5. Offenses against the provisions contained in this enactment shall be prosecuted before a police court, where there is one established; but otherwise, before a police office, or where there is none, before a common court, and with reference to complaints against the decisions of a court or police office in these cases, the general provisions relating to appeals in criminal cases shall be observed.

SEC. 6. With reference to the punishment of any person selling margarine for natural butter the provisions of the common criminal law shall be observed.

SEC. 7. (Paragraph 1.) It is the duty of the public prosecutor to prosecute offenses against this enactment, and to see that all vessels in which margarine is kept are properly marked, and where the owner omits to do so to attend to the marking.

(Paragraph 2.) If there be any reason to suppose that any article arrived from abroad or entered at the custom-house for exportation shall consist of margarine, although the vessel in which it is kept be not marked as prescribed in section 2, paragraph 1, it will be the duty of the customs immediately to report the fact to the public-prosecutor, in order that he may be able to take such measures as may be deemed necessary.

SEC. 8. (Paragraph 1.) In case any article is suspected of being margarine, although not kept in a vessel as prescribed, the public prosecutor shall be entitled to take a sample of it. Such sample, however, in so far as it refers to any article under the care of the customs, shall not be taken before a permit is granted. The samples shall be taken with proper care so as not unnecessarily to cause any damage either to the article or the vessel.

(Paragraph 2.) The sample, which ought to weigh about 50 grams, shall be taken in the presence of two witnesses and be sealed with the seal of the prosecutor, upon which, for the sake of ascertaining the quality of the article, it shall be sent to a competent analyst.

SEC. 9. (Paragraph 1.) The agricultural institute of the kingdom, and the chemical stations established by the agricultural societies by means of grants from the state for the benefit of agriculture and industrial pursuits, are competent to make examinations as stated in section 8, and to give certificates accordingly. Any person conversant with the subject, who has been authorized by the provincial government to undertake similar examinations, shall likewise be considered equally competent.

(Paragraph 2.) Directions as to the mode of performing examinations, and forms of certificates, are given by the administrative committee of the agricultural academy.

SEC. 10. The fees for examinations and certificates founded on the same shall be paid at the following rates:

	Kronor.
For the examination of a single sample.....	12
For the examination of two samples delivered at the same time.....	20
For the examination of every sample beyond the first two, when several samples are delivered at the same time, extra.....	5

SEC. 11. The expense of the examination shall be paid by the person who has demanded the examination, and when it has been performed by virtue of the command of an authority, by the provincial government. Unless the owner of the article, by the decision of the court, be ultimately required to pay the expense, an application for the repayment of the amounts paid by the provincial government shall be made to the civil department (home office) before the end of the month of January every year, and his Majesty will, with regard to any expense paid by a public prosecutor, take into consideration, at the suggestion of the governor of the district, whether the prosecutor, in any particular case, ought to be exempt from the expense, and the same paid out of the public purse.

SEC. 12. For any marking performed by the prosecutor he shall be entitled to charge the owner of the article in account.

This enactment shall come into force on November 1st, 1885.

The which all whom it may concern shall obediently observe. In further verification whereof, we have hereto subscribed our name with our own hand and caused our royal seal to be affixed.

Palace of Stockholm, this 2d day of October, in the year 1885.

(Signed :)
(Countersigned :)

OSCAR. [ROYAL SEAL.]
E. VON KRUSENSTJERNA.

[Translation.]

Public notice issued by the administrative committee of the Agricultural Academy relating to the examination of Margarine, given in Stockholm, 13th of October, 1885.

Since His Majesty, in a gracious decree of 2d October, 1885, relative to the control over the trade in margarine or artificial butter, has ordained that prescriptions as to the mode of ascertaining whether a sample delivered consists of butter or margarine, and that a form of a certificate respecting the quality of the article shall be communicated by the administrative committee of the Royal Agricultural Academy, the committee have prescribed the subjoined rules and form to be in force until further notice.

Stockholm, 13th October, 1885.

On behalf of the administrative committee of the Agricultural Academy.

PEHR EHRENHEIM.
CHRISTIAN LOVÉN.

PREScriptions RESPECTING THE MODE OF MAKING THE EXAMINATION.

The method that should be applied at the chemical examination in question, and which is described below, is founded on the fact that volatile fatty acids soluble in water are found in butter to a much greater extent than in margarine, and the object of the examination, therefore, is to determine the exact quantity of these acids contained in the sample which is to be examined, and for that purpose the following mode of procedure is to be adopted:

(1) About 10 grams of the sample delivered for examination are weighed and melted in a small cup at a gentle heat. When the contents have cooled a little, 25 cubic centimeters of pure ether are added, and they are then stirred until all the fat is dissolved. The cup is then covered with a watch glass, and left at rest until all the undissolved substances have sunk to the bottom, when the ethereal solution is to be strained through a dry filter. It is to be observed that the solution, on being poured out from the cup, must not be accompanied by any sediment.

(2) The ether is to be removed from the perfectly clear filtrate by evaporation at so gentle a heat as not to boil, upon which the residue is to be dried for half an hour in an air-bath at 100° centigrade.

(3) Rather more than 2.5 grams of the fat, which is still warm, and has been cleared from any extraneous admixtures in the above-named manner, are to be poured off along a narrow glass rod into an accurately-tared glass retort with thin sides, capable of containing 200 cubic centimeters. The retort shall be left in the weighing room, which shall be locked up, until the fat has again assumed a solid form, when as much of the weighed fat is to be removed, by means of a glass rod, as will make the retort contain exactly 2.5 grams of fat.

(4) The fat is then to be saponified in the retort by being heated with 5 cubic centimeters of alcoholic potash lye, prepared by dissolving 20 grams of pure hydrate of potash in 100 cubic centimeters of pure alcohol of 70 per cent. The retort and its contents shall be heated over a small flame (a wreath-shaped gas flame to be preferred), and the fat will then be perfectly saponified in a minute or two.* Upon that, the retort shall be swung for a brief moment over the flame, when the greater part of the alcohol will evaporate.

(5) The last residue of alcohol is then to be removed by connecting the retort with a water air-pump by means of a doubly perforated india-rubber stopper in which are two glass tubes, and sucking a current of air through the retort, which in the mean time is kept in a cup of briskly boiling water until the soap has assumed a solid form and no longer rises when the air in the retort † is rarefied by the closure of one of the glass tubes while the pump is in operation.

* If the fat saponified is real butyric, a distinct smell of ether of butyric acid will be perceived, which, on the contrary is not the case when common margarine is saponified.

† Butyric soap puffs up considerably on the rarefaction of the air, and may easily fill up the whole retort. Margarine soap, under the same circumstances, rises but little or not at all. The alcohol must be perfectly expelled, for even though but a very small portion remain, volatile ethers will be formed at the following distillation with phosphoric acid, and under the influence of the same. Such ethers are not altered at the titration of the distillate with alkali. If they were, the result would be that the quantity of the volatile fatty acids contained in the distillate would turn out too low.

(6) When the residue, or soap, is thus entirely cleared from alcohol and dissolved in 50 cubic centimeters of water, a few pieces of pumice stone* of the size of peas shall be put in, and upon that add 20 cubic centimeters of a solution of pure phosphoric acid of 1.124 specific weight, at 15° centigrade, containing 15 per cent. of anhydrous phosphoric acid. The retort is then to be connected by means of a perforated india-rubber stopper with a glass tube,† nearly 1 meter long by 10 millimeters wide, cut off obliquely at both ends, and twice elbowed, the central part of which may be cooled by means of a current of cold water, which is made to flow through a Liebig cooling tube of glass. The retort resting in a sloping position on a metallic gauze, is to be heated over a flame, which shall be so adjusted that only one cubic centimeter shall distill over in a minute. During the distillation the glass tube shall be kept cool by means of a current of cold water. When the distillate,‡ which is to be collected in a small graduated cylinder, is exactly 50 cubic centimeters, the distillation is brought to a close.

(7) In order to remove the non-volatile acids insoluble in water which may follow during the distillation, and either fasten in the elbowed glass-tube§ or flow down in small quantities into the distillate,|| the distillate shall be strained in a funnel, through a filter about 60 millimeters in diameter, which has been soaked in water, then the graduated cylinder and filter shall be washed with 50 cubic centimeters of distilled water.

(8) The solution, which, as plainly appears from the above, will make 100 cubic centimeters, and then contain only the volatile fatty acids soluble in water that were contained in the sample examined, has two drops of a diluted solution of phenolphthalein in alcohol added. It is then to be titrated with one-tenth normal solution of alkali, prepared from hydrate of alkali as free as possible from carbonic acid, and standardized with one-tenth normal sulphuric acid with the same re-agent as an indicator, until a final re-action appears by the fluid assuming a lasting rose color. The number of cubic centimeters of the alkaline solution consumed will be a scale as to the volatile acids contained in the fat examined, and thus it can be determined whether the substance examined is butter or margarine. But it is to be remembered that at least 10 cubic centimeters of the alkaline solution¶ will be needed for the saturation of the volatile acids in butyrim, whereas a much smaller quantity is required for the saturation of the same acids in margarine.

* The pumice stone will prevent a hard jolting, which otherwise would be unavoidable on the boiling of the fluid.

† The glass tube will answer the purpose best if it be bent at obtuse angles 20 centimeters from one end and 10 centimeters from the other. The 20 centimeters section of the tube is to be joined to the retort and on account of its length it will afford the particles which, during the boiling of the fluid may possibly, by spattering, get into the glass tube, a good opportunity of again flowing into the retort.

‡ If the sample consists of butter the distillate will have a strong smell of butyric acid, but, on the contrary, if it consists of margarine, a tallowish smell will be emitted.

§ After every distillation the tube should, therefore, be rinsed with boiling water, and it should be occasionally thoroughly cleaned with ether.

|| When butter is tested these fatty acids float in the shape of small drops of fat on the surface of the distillate, and they do not assume a solid form in the temperature of common dwellings. On the testing of margarine these fatty acids settle either high up in the top of the elbowed funnel in the shape of a shaggy or woolly ring, or else on the surface of the distillate in the shape of white solid groups.

¶ The quantity of volatile acids contained in butyrim is by no means invariable; it varies, on the contrary, very much, and seems to be mainly depending upon a more or less advanced period of lactation with the animal that produces the fat, for the butyrim obtained from cows that have newly calved contains a far greater quantity of volatile acids than does that obtained from animals that have been in milk for a longer period. The smallest quantity of volatile fatty acids is found in butter from cows that have been milked for a long time. The above-named quantity of 2.5 grammes of butyrim may require for the saturation of the volatile acids contained in it as much as 17 cubic centimeters of one-tenth normal alkali—indeed, sometimes still more; 14 cubic centimeters are generally needed, but never less than 10 cubic centimeters. Any fat, therefore, that, at an examination made as above stated, is found to require less than 10 cubic centimeters of one-tenth normal solution of alkali is not butter, but margarine, more or less mixed with butter. The fine tallow composing the raw material for the preparation of margarine, consumed, at the tests that have been made, only a very small quantity or 0.6 cubic centimeters of normal alkali. But margarine prepared from the same kind of tallow, which always contains some butyrim, in consequence of the manner it is prepared in, consumed a rather larger quantity of normal alkali. For the purpose of showing the number of cubic centimeters that have been consumed at the examinations of some different sorts of margarine, it may be mentioned that the following sample of Dutch margarine consumed: a=1.05, b=1.30, c=1.35, d=1.88, e=1.42, f=1.42, g=1.65, h=1.67 cubic centimeters,

(9) No re-agents needed for the examination must contain any acids that may volatilize during the distillation and thus cause too great a consumption of alkali at the titration. Only such re-agents as are, in consequence of the manner of preparing them, already free from acids of that kind are, therefore, to be used, and for the same reason a hydrate of potash prepared from sulphate by means of a hydrate of baryta should be selected; and of ether, alcohol, and phosphoric acid, the best products obtainable in the market should be chosen. For safety sake all the re-agents needed for the examination ought moreover to be tested. For that purpose 25 cubic centimeters of the ether and 5 cubic centimeters of the alcoholic potash-lye are to be measured into a retort, and all the ether and alcohol are to be expelled; the residue is to be dissolved, 20 cubic centimeters of the solution of phosphoric acid are then to be added and 50 cubic centimeters to be distilled off. Then a test is to be made as to how much of one-tenth normal alkali will be needed at the titration of the distillate with phenolphthalein as an indicator. If the re-agents are free from volatile acids a lasting rose color will appear when a drop or two of the alkaline solution are added. In the opposite case more will be needed. If it is accurately ascertained by another trial how much of one-tenth normal alkali will be required on account of defective purity of the re-agents, a corresponding correction may be applied at the examinations made with the same re-agents.

FORM OF CERTIFICATE AS TO THE QUALITY OF THE ARTICLE.

At the request of* (1) , I have examined a sample of butter suspected of being margarine. When delivered to me it was kept in (2) , and provided with the following superscription: " " and seal unopened and marked with the letters . Since cubic centimeters of one-tenth normal alkali were consumed (3), for the saturation of the volatile fatty acids soluble in water which were contained in 2.5 grammes of melted pure fat of the above-named sample; and since at a similar procedure with butter prepared from cow's milk alone, never less than 10 cubic centimeters are used, I hereby declare the above-named sample to be (4)

The chemical examination was made strictly in accordance with the prescriptions issued by the administrative committee of the Agricultural Academy in Appendix No. 60 to "Collection of Swedish Laws," 13th October, 1885, and none but perfectly suitable re-agents, previously tested, were used. Part of the sample delivered, properly melted and marked and provided with my seal, will be kept by me for two months, in the event of a new examination being considered necessary (5)

[Translation.]

LAW RELATING TO THE TRADE IN ARTIFICIAL BUTTER.

We, Oscar, by the grace of God, King of Norway, Sweden, the Goths, and the Vandals, make known: That the resolution of the 17th of June this year, passed by the regular Storthing now assembled, has been submitted to us, worded as follows:

SECTION 1. In this law margarine stands for butter from any source or of any composition, when fat, not produced from milk, enters into the composition.

SEC. 2. When margarine is kept for sale in this country, or exported to foreign parts, it shall be packed in a vessel (packing-box) provided with a mark determined by the King. When margarine is exported to foreign parts it shall also be distinctly indicated as such in the shipping and clearance documents.

SEC. 3. When butter is imported from abroad, the consignee shall distinctly report whether the article be pure or mixed with margarine. In the event of his not being fully informed in that respect, the article shall not be delivered until it has been

Norwegian margarine consumed: $i=2.38$, $k=3.50$ cubic centimeters. The latter, from Pellerin and Fils' manufactory in Christiania, consequently contained a far greater quantity of butyrine than did the former. If the quantity of one-tenth normal alkali required by pure tallow be deducted from the quantity required by margarine, and if it be assumed at the same time that butyrine generally consumes 14 cubic centimeters, which no doubt will be very near the mark, the above-named samples of margarine may be estimated to have contained about: $a=3.0$, $b.d=5.0-5.5$, $e.f=6.0$, $g.h=7.5$, $i=13.0$, and $k=21.5$ per cent. of real butyrine.

*At the above-mentioned figures are inserted: at (1), name occupation, profession, or title and address; at (2), a short description of vessel and packing; at (3), the quantity of one-tenth normal alkali consumed, expressed in cubic centimeters, the whole numbers being indicated with letters and figures, and the first decimal also denoted with a comma and a figure; for instance, "Five or accurately 5,4"; at (4), either "butter" or "margarine"; at (5), address, date and year, and the name, occupation, profession or title of the person who made the chemical examination.

officially examined, in the manner and in accordance with the prescriptions to be observed in the case referred to in section 5, but in any case the examination shall be made at the expense of the consignee. In cases where margarine is imported in vessels not provided with the mark prescribed, the article shall not be delivered until the deficiency be remedied. The expenses in that case shall be defrayed by the consignee.

SEC. 4. Wherever a trade in margarine is carried on, signs shall be put up in suitable places indicating the business in a distinct and conspicuous manner.

SEC. 5. Where it is suspected that the prescriptions referring to margarine have not been observed, the police or custom authorities shall cause an examination to be made, and for that purpose they shall be entitled to take samples of the article suspected. The examination as to whether the article in question shall be regarded as margarine (section 1) or not, shall be made by the proper Government department in the manner prescribed. The expenses on account of the examination, if it be proved that the suspicion was well founded, shall be borne by the offender, but in the opposite case they shall be paid out of the public funds.

SEC. 6. Infringements of this law shall be punishable by fines from 20 kronor to 1,500 kronor, and shall be prosecuted before the police court.

SEC. 7. This law shall come into operation on the 1st of January, 1887.

Therefore, we have accepted and confirmed, and we hereby accept and confirm this resolution as a law.

Given at Christiania 22d June 1886, under the great seal of the Kingdom.

By order of his most Gracious Majesty.

[SEAL.]

(Signed) J. SVERDRUP.
 J. STANG.
 J. R. SVERDRUP.
 A. SORENSSEN.
 HAUGLAND.
 B. KILDAL.
 H. R. ASTRUP.

(Signed) LEHMANN.

[Translation.]

ORDER IN COUNCIL OF THE 14TH OF DECEMBER, 1886.

Pursuant to section 2 of the law of the 22d of June, 1886, relative to the trade in artificial butter, it is provided that—

Instead of the rules contained in the royal mandate of the 20th of November, 1886, which are hereby revoked, from the 1st of January, 1887, the following provisions shall apply with regard to the marking of vessels (packing boxes) in which butter is kept for sale in this country or exported to foreign countries:

Every vessel shall be provided on the outer sides with two marks of the shape and size as shown by the annexed sketch. The marks, which are to be placed diametrically opposite each other, near the upper edge of the vessel, shall, on wooden vessels, be branded, and on vessels of any other material be painted in a lasting black color.



Length of mark = 17.0 centimeters.
 Height of mark = 7.0 centimeters.
 Height of letters = 1.7 centimeters.

H. Ex. 2—24

[Translation.]

RULES FOR CARRYING OUT THE EXAMINATIONS, ETC., REFERRED TO IN SECTION 5; COMPARE SECTION 3 OF THE LAW OF THE 22D JUNE, 1886, RELATIVE TO THE TRADE IN ARTIFICIAL BUTTER.

[Drawn up by the Home Department on the 14th of December, 1886.]

1. Of the article that is to be examined a sample of about 70 grams shall be taken in the presence of two witnesses and be put into a clean, dry glass vessel, which shall be provided with the seal of the proper authority, and be marked and sent to a competent chemist. In case the article in any individual butter vat be found heterogeneous, two samples shall be taken, so that either of them shall appear to be of a different kind from the other. The examination, the object of which is to determine the quantity of volatile acids contained in the butter, it being much greater in butyric than in other fats, is carried out in the following manner:

2. About 15 grams of butter are put in a small glass vessel, in a vapor bath or air bath at 100 degrees centigrade, until the sediment is separated from the melted fat, which then, without being accompanied by any essential portion of the sediment, is strained through a small filter into a dry glass vessel. During the filtration the glass vessel, filter, and funnel ought to remain in the warm bath. The melted fat must be filtered clear and free from any drops of serum or particles of salt.

3. 2.5 grams of the melted fat are weighed out into a retort holding from 150 to 200 cubic centimeters, which may be conveniently done by measuring off in the dry and weighed retort about 3 cubic centimeters melted fat by means of a pipette. When the fat is perfectly congealed the surplus is removed with a glass rod, so that the exact quantity mentioned remains in the retort.

4. To the fat in the retort is added an alcoholic solution of soda or potash, which is prepared each time by mixing 20 cubic centimeters of pure alcohol (free from any acid) of 87 per cent. by volume (0.84 specific gravity) with two cubic centimeters of a watery solution of the purest hydroxide of sodium or hydroxide of potassium (as free as possible from carbonic acid) in which 100 cubic centimeters contain, respectively, 40 or 50 grams of hydroxide.* The retort is then heated in a sloping position in a water bath, when the saponification will soon take place. When most of the alcohol is evaporated, the heating being continued, and the soap begins to froth, the remainder of the alcohol can be conveniently expelled by closing the retort with a stopper furnished with two glass tubes. The retort is then lowered a little in the water bath, when a current of air, by means of the water air-pump or otherwise, is sucked through the retort until all the alcohol is removed.† At the same time the india-rubber tube which is attached to the glass tube, by means of which the air gets into the retort, ought frequently to be squeezed, so that a rarefaction of the air in it will be produced. Since the admission of carbonic acid may have some influence on the result, the current of air ought to be freed from this substance by passing through a tube filled with soda lime or the like before it enters the retort.

5. Add to the soap exactly 40 cubic centimeters of water and it will then, after a short heating over a water bath (when no noticeable evaporation must take place), dissolve; then add some pieces of heated pumice stone of the size of hemp seeds, and exactly 20 cubic centimeters of diluted sulphuric acid, prepared by mixing 100 cubic centimeters of pure H_2SO_4 with 1,000 cubic centimeters of water, the retort should be immediately attached to a distilling apparatus, which, for the sake of preventing any loss, ought to consist of a whole tube, not joined, about 10 millimeters in width, bent into the shape of an obtuse angle in two places. The long and straight central part of the tube is surrounded by a Liebig cooling tube. One of its branches, that on which the retort is fixed, ought to be about 20 centimeters long, and the other should be brought down into the receiver. The ends of both the branches ought to be cut off in an oblique direction. As a receiver, one may use either a 50 cubic centimeter glass flask, or a narrow graduated cylinder, which, besides being accurately provided with the 50 cubic centimeter mark, may for convenience' sake be divided for every 10 cubic centimeters.

The distillation is performed by heating the retort in a slanting position on a metallic gauze by means of a small flame, while cold water is flowing in through the cooling tube, so that, at an even rate, it will be furnished in the course of three-

* This method will be more convenient, especially when frequent examinations occur, than to weigh the hydroxide each time, for in that case it would have to be dissolved directly in alcohol of 80 per cent. by volume. An alcoholic solution that has been kept ready prepared ought not to be used.

† A perfect removal of the alcohol is necessary as otherwise ethers may be formed during the distillation, which at the process of titration will cause a smaller consumption of alkali.

quarters of an hour or one hour. The distillation is stopped when the distillate is exactly 50 cubic centimeters.

6. The distillate, which generally contains solid fatty acids that have been carried along with it, is strained through a small filter into a flat-bottomed retort. The receiver and filter are washed with 50 cubic centimeters of warm water in two or three portions. The filtered fluid is to be titrated with one-tenth normal solution of soda or potash, a few drops of an alcoholic solution of phenolphthalein having previously been added, until the red color produced no longer vanishes, not even after some delay.

7. From many experiences it may be assumed that a distillate from 2.5 grams of fat from unmixed natural butter, produced in the manner above mentioned, will consume for its saturation at least 12 cubic centimeters of one-tenth normal solution of alkali, so that a smaller consumption will indicate an admixture of extraneous fats.

8. The re-agents should be tested as to their acid contents, if there be any, which, in that case, may volatilize during the distillation and increase the consumption of alkali. For that purpose the alcohol is evaporated in a retort in a water bath employing the same quantity of alcoholic solution as was used for the saponification, and finally by a thorough suction of air free from carbonic acid, then 40 cubic centimeters of water and 20 cubic centimeters of the diluted sulphuric acid are added, and 50 cubic centimeters are distilled off. The distillate is titrated after being diluted with 50 cubic centimeters of water. For its saturation it ought not to require more, or only a little more, of a solution of alkali than 100 cubic centimeters the distilled water alone requires.

Consequently it is necessary to pay particular attention to the correctness of the titrated solution of alkali used, especially when the boundary number is approached.

It may be remarked that some soft kinds of glass when used yield perceptible quantities of alkali to distilling fluids, especially in the beginning.

9. The following rates are fixed for the examination and the attestation founded on the same:

	Kr.
For the examination of a single sample.....	15
For the examination of two samples delivered at the same time.....	25
For the examination of every sample over and above the first two when several are delivered at the same time, additional.....	8

LAW AND REGULATIONS OF FRANCE.

[Translated from the Journal Officiel de la République Française of March 15, 1887.]

LAW CONCERNING THE REPRESSION OF FRAUDS COMMITTED IN THE SALE OF BUTTERS.

The Senate, etc.

TITLE I.—*For the repression of frauds in the sale of butter.*

ARTICLE 1. It is forbidden to expose, to place on sale or to sell, to import or to export, under the name of butter, any margarine, oleomargarine, and, generally, all substances intended to replace butter, as well as the compounds of margarine, fat, oil, and other substances with butter, whatever may be the quantity these compounds contain of it.

ART. 2. Those shall be punished with an imprisonment of from six days to six months and with a fine of from 50 to 3,000 francs, who knowingly shall have violated the provisions of article 1.

At all events, those shall be presumed to have known of the adulteration of the merchandise who are not able to indicate the name of the seller or commission merchant.

ART. 3. The substances or the compounds fraudulently exposed, sold, or placed on sale, imported or exported, remaining in the possession of the delinquent shall be confiscated conformably to article 5 of the law of the 27th of March, 1851.

ART. 4. The courts may always order that any sentences of condemnation pronounced in accordance with the provisions of article 2, shall be, by extracts or literally, published in the journals which they shall designate, or posted in the places or markets where the fraud has been committed, as well as on the doors of the house or warehouses of the delinquent, and also on those of the mayoralty of the domicile of the latter, and this always at the expense of the condemned.

ART. 5. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed and the sentence always published and posted.

TITLE II.—As to the sale, transportation, and exportation of margarine, of oleomargarine or edible fats.

ART. 6. Every retail dealer in margarine, oleomargarine, or any substances or compounds intended to replace butter, must inform the purchaser that the substance or compound sold by him is not butter, by delivering it in a vessel, flask or wrapper, bearing in plain characters the words: "Margarine, oleomargarine, or edible fats."

ART. 7. Every manufacturer, wholesale dealer, commission merchant, or consignee of margarine, of oleomargarine, or of similar substances, shall be required to place them in wooden packages [fûts] or receptacles marked in plain characters, printed or branded, with the words: "Margarine, oleomargarine, or edible fats."

ART. 8. Manufacturers, dealers, commission merchants, or consignees of margarine, oleomargarine, or of similar substances, shall indicate in their invoices, way-bills, bills of lading, etc., for each invoice of merchandise of this class, that the merchandises thus forwarded are sold as margarine, oleomargarine, edible fat.

Every carrier and every transportation company, by land or water, must repeat this designation on their books, invoices, and declarations or manifests.

ART. 9. Those who shall have violated the provisions of articles 6, 7, and 8, paragraph 1, as above, shall be punished with an imprisonment of from six days to one month and with a fine of from 25 to 1,000 francs, or with one of these two penalties only.

Carriers or transportation companies, by land or water, who shall have violated the provisions of the second paragraph of article 8, shall be punished with a fine of from 25 to 500 francs.

ART. 10. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed.

General regulations.

ART. 11. A regulation of the public administration shall determine the method and the conditions of the verification to which it may be necessary to proceed chiefly in regard to merchandise in transit by the custom-house officers, or by the collectors of indirect taxes; who shall proceed to this verification without cost and without impediment or delay to the dispatch of the butters.

This regulation of the public administration shall be drawn up within a period of three months, without this delay in any way affecting the execution of the present law, in all cases where the application of the said regulations is not necessary.

ART. 12. The provisions of article 463 of the penal code are applicable to the misdemeanors forbidden and punished by the present law.

The present law, etc., approved March 14, 1887.

DECREE OF THE 8TH OF MAY, 1888.*

[Bearing regulations of the public administration determining the method and the condition of the verification of butters, to which it may be necessary to proceed, chiefly in regard to merchandises in transit, by custom-house officers or by collectors of indirect taxes, etc. Art. 11, law of 14th March, 1887.]

ARTICLE 1. Employés of indirect taxes, of custom-houses, and of tolls, as well as officers charged with the supervision of halls and market places legally commissioned and sworn in, are authorized to obtain samples of butters which are exposed, placed on sale, transported, imported or exported, in order to ascertain their purity.

Carriers, as well as the directors and agents of transportation companies, by land and water, are required to raise no obstacle to the requisitions for taking samples and to exhibit their way-bills, receipts, bills of lading and declarations of which they may be the bearers.

Each taking of a sample is verified by a special affidavit (*procès-verbal spécial*).

ART. 2. When the taking of the sample is done at the establishment of a retail dealer, of a wholesale dealer, of a commission merchant, of a consignee, or in the hands of a carrier, these persons are required to make known the name and residence of the person from whom they obtained the merchandise.

If the dealer, commission merchant, consignee or carrier is not willing or is not able to indicate the name and address of the party from whom he obtained the merchandise, as likewise if he refuses to sign the affidavit (*procès-verbal*), mention must be made of it in the said affidavit.

* Journal Officiel. 16th May, 1888.

ART. 3. The samples taken by the officers indicated in article 1 are, in presence of the holders, shut up in the vessels or flasks, hermetically closed and sealed, and immediately transmitted to one of the experts designated in each department by the prefect.

Mention of these circumstances is made in the affidavit.

ART. 4. Pure butters, mixed butters, margarines, oleomargarines, and edible fats forwarded by dispatch should be contained in closed receptacles, and should indicate in plain characters the production and the nature of the merchandise.

On their arrival at the custom-house bureau, the packages are weighed, corded, and stamped with lead, and they are delivered to the carrier or transportation company, by land or water, charged with their transmittal a certificate to accompany them to the bureau of export.

The certificate shall specify the detention allowed for re-exportation.

ART. 5. The ministers of the interior, of agriculture, and of finances are charged, each one in that which concerns him, with the execution of the present decree.

LAWS AND REGULATIONS OF RUSSIA.

[From Return of Board of Trade; London, September 1, 1887.]

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose:

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the import shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "Margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare, that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

For the non-observance of the above regulations the minister of imperial domains proposed the imposition of fines varying from 100 to 1,000 rubles (£10 to £100), and that the vendors of butterine as genuine butter should be punished by imprisonment from one to three months.

These proposed regulations, on being submitted to the medical council of the ministry of the interior for their opinion, were generally approved by that body. They, however, suggested that the substance to be employed in dyeing butterine should be the root of the alkanet plant and alkanine, which are not injurious to health, would not affect the taste of the butterine, and of which, moreover, only a small quantity is necessary for coloring purposes. The council further recommend that the police and inspectors of manufactories should, in case of doubtful products, be empowered to take samples of them, with a view of submitting them to chemical analysis, the expense of such test to be paid by the dealer in the article analyzed.

The medical council, moreover, considered that it would be desirable, in order to prevent misunderstandings, to modify the wording of points 1, 4, 5, and 6 in the following manner:

(1) All artificial butter, prepared from grease or tallow, even though it be improved

by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all these, both great and small, sold in retail shall be of uniform shape (for instance, brick shape).

(5) Each piece shall bear on it, in deeply indented characters, the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm, and of the contents—i. e., margarine. If the cases or firkins have an outside packing, this shall also be dyed red, and bear on it the same inscription.

As regards the proposed fines, the medical council considered that they should not exceed 100 rubles (£10), or at the utmost 200 rubles (£20), and that confiscation of butterine should follow the imposition of a fine; also, that the punishment for selling margarine for genuine butter should, on first offense, be visited by a fine, and that imprisonment be only awarded in aggravated cases, or when the offender is not able to pay a money penalty.

As a further modification in detail, the council suggested that the proposed law be brought into operation after a certain fixed period, in order to allow the manufacturers of oleomargarine to wind up their business; and that at the expiration of the period of notice the manufacture of oleomargarine as a food product should cease entirely, it being shown by competent medical authorities that continued consumption of spurious butter in combination with food not unfrequently produces intestinal catarrh.

On re-assembling for the next winter session, the Council of the Empire will take into consideration the proposed regulations of the minister of Imperial domains on this important subject, together with the suggested amendments of the medical council thereon, with a view to legislative enactment and enforcement.

JOHN MICHELL.

ST. PETERSBURG, June 7, 1887.

[See pages CXXXV and CXXXVI, Report of Commissioner of Internal Revenue for 1887.]

LAWS AND REGULATIONS OF GERMANY.

[Translated from the German Imperial Law Gazette, p. 375.]

A LAW TO REGULATE THE TRADE IN SUBSTITUTES FOR BUTTER, APPROVED JULY 12, 1887.

We, William, by the Grace of God, etc., decree in the name of the Empire, and with the consent of the Bundesrath and Reichstag, as follows:

SECTION 1. The business localities and other sale places, including market-stalls, where margarine is professionally sold or offered for sale, must have the inscription "sale of margarine" indelibly marked on them in a conspicuous place. By "margarine" in the sense of this law is to be understood all preparations similar to milk-butter, whose fatty substances are not exclusively derived from milk.

SEC. 2. The admixture of butter with margarine, or other edible fats, for the purpose of trading with such mixtures, and further the professional sale or offering for sale of the same, are prohibited.

This provision does not apply to the addition of butter-fat derived from the employment of milk or cream in the manufacture of margarine, provided that not more than 100 specific parts (Gewichtstheile) of milk, or 10 parts of cream to 100 parts of fatty substances not derived from milk, are employed.

SEC. 3. The vessels and outer coverings in which margarine is professionally offered for sale or sold must bear in a conspicuous place a clear and indelible inscription, containing the designation "margarine." If margarine is professionally sold or offered for sale in entire barrels or chests, the inscription must, in addition, give the name or firm of the manufacturer. If margarine is professionally sold or offered for sale in separate pieces, these must be in the form of cubes, and have an inscription stamped on them giving their description as "margarine," and the name or firm of the seller, unless they are provided with a covering bearing such inscription. The federal council is empowered to issue further detailed enactments to be published in the Imperial "Gesetzblatt," for the due carrying out of the provisions in sections 1, 2, and 3 of this law.

SEC. 4. The provisions of this law do not apply to products of the kind indicated in section 1 which are not meant for human food.

SEC. 5. Infringements of the provisions of this law or of the enactments to be published by the federal council under section 3 are to be punished by fines up to 150 marks or by arrest.

If the offense is repeated, the sentence shall be a fine not exceeding 600 marks, arrest or imprisonment not exceeding three months. This provision shall not apply in case three years have elapsed since the date on which the penalty for the previous offense was completed or remitted.

In addition to the penalty, judgment may be given to seize the articles sold or offered for sale in violation of the provisions of this law, whether the articles in question belong or not to the person sentenced.

If the prosecution or condemnation of a particular person is not practicable judgment to seize the goods may be given independently.

SEC. 6. The provisions of the law relating to the traffic in articles of food and drink and consumption of 14th May, 1879 (Reichsgesetzblatt, page 145), remain unaffected. The provisions in sections 16 and 17 of the same law are equally applicable to infringements of the provisions of the present law.

SEC. 7. The present law comes into force on the 1st October, 1887.

[Imperial Law Gazette, No. 43, 1887.]

No. 1754.—*Publication concerning regulations for the execution of the law on the traffic in substitutes for butter of November 12, 1887.*

For the execution of the regulations contained in section 3, clause 1 to 3, of the law concerning the traffic in substitutes for butter, of July 12, 1887 (Imperial Law Gazette, page 375), the Federal Council, in accordance with section 3, clause 4, of this law, has concluded to supplement the regulation under No. 1 of the publication of July 26, 1887 (Imperial Law Gazette, page 383), by the following additional regulation:

In round or elliptical vessels, the cover of which has a greatest diameter of less than 35 centimeters, the length of the framing surrounding the inscription "Margarine" may be diminished to 15 centimeters.

Berlin, November 12, 1887.

For the Imperial Chancellor.

VON BOETTICHER.

LAW AND REGULATIONS OF GREAT BRITAIN.

[From an official copy.]

50 and 51 Vict.]

MARGARINE ACT, 1887.

[Ch. 29.

CHAPTER 29.—An Act for the better Prevention of the Fraudulent Sale of Margarine (23d August, 1887).

Whereas it is expedient that further provision should be made for protecting the public against the sale as butter of substances made in imitation of butter, as well as of butter mixed with any such substances:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Margarine Act, 1887.

2. This Act shall come into operation on the 1st day of January, 1888.

3. The word "butter" shall mean the substance usually known as butter, made exclusively from milk or cream, or both, with or without salt or other preservative, and with or without the addition of coloring matter.

The word "margarine" shall mean all substances, whether compounds or otherwise, prepared in imitation of butter, and whether mixed with butter or not, and no such substance shall be lawfully sold, except under the name of margarine, and under the conditions set forth in this Act.

4. Every person dealing in margarine, whether wholesale or retail, whether a manufacturer, importer, or as consignor or consignee, or as commission agent or otherwise, who is found guilty of an offense under this Act, shall be liable on summary conviction for the first offense to a fine not exceeding £20, and for the second offense to a fine not exceeding £50, and for the third or any subsequent offense to a fine not exceeding £100.

5. Where an employer is charged with an offense against this Act he shall be entitled, upon information duly laid by him, to have any other person whom he charges as the actual offender brought before the Court at the time appointed for hearing the charge, and if, after the commission of the offense has been proved, the employer proves to the satisfaction of the Court that he had used due diligence to enforce the execution of this Act, and that the said other person had committed the offense in question without his knowledge, consent, or connivance, the said other person shall be summarily convicted of such offense, and the employer shall be exempt from any penalty.

6. Every person dealing in margarine in the manner described in the preceding section shall conform to the following regulations:

Every package, whether opened or closed, and containing margarine, shall be branded or durably marked "Margarine" on the top, bottom, and sides, in printed capital letters, not less than three-quarters of an inch square; and if such margarine be exposed for sale, by retail, there shall be attached to each parcel thereof so exposed, and in such manner as to be clearly visible to the purchaser, a label marked in printed capital letters not less than $1\frac{1}{4}$ inches square, "Margarine"; and every person selling margarine by retail, save in a package duly branded or durably marked as aforesaid, shall in every case deliver the same to the purchaser in or with a paper wrapper, on which shall be printed in capital letters, not less than a quarter of an inch square, "Margarine."

7. Every person dealing with, selling, or exposing, or offering for sale, or having in his possession for the purpose of sale, any quantity of margarine contrary to the provisions of this Act, shall be liable to conviction for an offense against this Act, unless he shows to the satisfaction of the court before whom he is charged that he purchased the article in question as butter, and with a written warranty or invoice to that effect, that he had no reason to believe at the time when he sold it that the article was other than butter, and that he sold it in the same state as when he purchased it, and in such case he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor unless he shall have given due notice to him that he will rely upon the above defense.

8. All margarine imported into the United Kingdom of Great Britain and Ireland, and all margarine whether imported or manufactured within the United Kingdom of Great Britain and Ireland, shall, whenever forwarded by any public conveyance, be duly consigned as margarine; and it shall be lawful for any officer of Her Majesty's Customs or Inland Revenue, or any medical officer of health, inspector of nuisances, or police constable, authorized under section 13 of the Sale of Food and Drugs Act, 1875, to procure samples for analysis if he shall have reason to believe that the provisions of this Act are infringed on this behalf, to examine and take samples from any package, and ascertain, if necessary, by submitting the same to be analyzed, whether an offense against this Act has been committed.

9. Every manufactory of margarine within the United Kingdom of Great Britain and Ireland shall be registered by the owner or occupier thereof with the local authority from time to time in such manner as the Local Government Boards of England and Ireland and the Secretary for Scotland respectively may direct, and every such owner or occupier carrying on such manufacture in a manufactory not duly registered shall be guilty of an offense under this Act.

10. Any officer authorized to take samples under the Sale of Food and Drugs Act, 1875, may, without going through the form of purchase provided by that Act, but otherwise acting in all respects in accordance with the provisions of the said Act as to dealing with samples, take for the purpose of analysis samples of any butter, or substances purporting to be butter, which are exposed for sale, and are not marked Margarine, as provided by this Act; and any such substance not being so marked shall be presumed to be exposed for sale as butter.

11. Any part of any penalty recovered under this Act may, if the Court shall so direct, be paid to the person who proceeds for the same, to re-imburse him for the legal costs of obtaining the analysis, and any other reasonable expenses to which the Court shall consider him entitled.

12. All proceedings under this Act shall, save as expressly varied by this Act, be the same as prescribed by sections 12 to 28 inclusive of the Sale of Food and Drugs Act, 1875, and all officers employed under that Act are hereby empowered and required to carry out the provisions of this Act.

13. The expression "local authority" shall mean any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875.

22,450.]

MARGARINE ACT, 1887.

[22d December, 1887.

Registration of Manufactories.

To the Owners and Occupiers for the time being of Manufactories of Margarine in England and Wales to which the Margarine Act, 1887, applies; to the several Local Authorities under the said Act for the time being in England and Wales; and to all others whom it may concern.

Whereas by Section 9 of the Margarine Act, 1887 (which will come into operation on the 1st day of January, 1888), provision is made for the Registration with the Local Authority of every Manufactory of Margarine (as defined by the said Act) in England

and Wales from time to time in such manner as We, the Local Government Board, may direct;

And whereas by Section 13 of the said Act the expression "local authority" is defined as meaning "any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875," and the local authorities authorized to appoint a public analyst under the last-named Act are as follows, namely: In the City of London and the Liberties thereof the Commissioners of Sewers of the City of London and the Liberties thereof, and in all other parts of the Metropolis the Vestries and District Boards acting in execution of the Act for the better local management of the Metropolis; the Court of Quarter Sessions for every County; and the Town Council of every Borough having a separate Court of Quarter Sessions, or having under any General or Local Act of Parliament, or otherwise, a separate Police Establishment:

Now, Therefore, We, the Local Government Board, hereby Order and Direct as follows:

ARTICLE 1.—Every owner or occupier of a Manufactory of Margarine in England and Wales who shall make application to the proper local authority for a Certificate of Registration under the said Margarine Act, 1887, shall, in his application, state the following particulars:

- (a) The name and address of the owner or occupier making the application.
- (b) The situation of the manufactory.
- (c) The name and address, or names and addresses, of the owner or owners, or occupier or occupiers carrying on the manufacture.

Every such application shall be signed by the person making the same, or by some one acting on his behalf.

ART. 2. If the application is in due form, the local authority shall cause the Manufactory to be registered by entering in a book the particulars of the application for registration; and thereupon a Certificate, in the Form A, set forth in the Schedule hereto, shall be issued by the local authority to the person applying for the same.

ART. 3. Where any change occurs in the persons carrying on the manufacture, written notice thereof shall be given by the owner or occupier of the Manufactory to the local authority, and the Register shall thereupon be amended by making therein the requisite alteration, and an indorsement shall be made by the local authority on the certificate in accordance with the Form B set forth in the said Schedule.

ART. 4. This Order shall come into operation on the 1st day of January, 1888, and shall remain in force until We shall otherwise direct.

SCHEDULE.

FORM A.

Certificate under the Margarine Act, 1887 (50 & 51 Vict., c. 29).

This is to certify that the Manufactory known as the _____, situate at _____, at which the manufacture of Margarine is at present carried on by _____, the owner (or occupier) thereof, has been duly registered by [here insert the name of the local authority within whose District the Manufactory is situate] in accordance with the provisions of the Margarine Act, 1887, in that behalf, on the application of _____.

Dated this _____ day of _____, in the year 188-.

(Signed)

_____,
Clerk to the [here insert name of Local Authority].

FORM B.

Endorsement on Certificate in case of Change in Persons carrying on the Manufacture.

This is to certify that _____ has been duly registered as the owner (or occupier) carrying on the manufacture of Margarine in the within named Manufactory in the place of _____.

Dated this _____ day of _____, in the year 188-.

(Signed),

_____,
Clerk to the [here insert name of Local Authority].

Given under the Seal of Office of the Local Government Board, this 22d day of December, 1887.

[L. s.]

CHAS. S. RITCHIE, *President.*
HUGH OWEN, *Secretary.*

Secy. Customs. No. $\frac{18659}{1887}$.General Order $\frac{4}{1888}$.CUSTOM-HOUSE,
London, 7th January, 1888.

SIR: With reference to the provisions of the Margarine Act, 50 & 51 Vic., C. 29, copies of which were forwarded in G. O. $\frac{188}{87}$; the only directions which the board deem it necessary at present to issue for the guidance of their officers are the following:

If, on information, any reasonable ground is entertained for the belief that an importation of Butter is other than it purports to be, the Surveyors in London, or Collectors at Outports, will not detain the goods if properly entered but report the facts to the Board, together with the name and address of the consignee of the goods. Beyond this no notice is to be taken, under the Margarine Act, of the way in which Packages, entered as containing Margarine, are marked on importation.

No Samples are to be taken at importation until further orders.

I am, sir, your obedient Servant,

E. GOODWYN.

To the COLLECTOR.

LAWS AND REGULATIONS OF DENMARK.

A LAW REGULATING THE MANUFACTURING AND SELLING OF MARGARINE, ETC.

[Translated from the Danish; U. S. Legation, Copenhagen.]

§ 1. The word "Margarine" is used in this law to designate all articles resembling butter, whatever be their origin, mixture or compound, provided any fat has been added which was not produced from milk.

§ 2. Any person intending to manufacture margarine shall file his purpose with the chief of police in his district, and at the expense of the manufacturer the chief of police shall publish an announcement thereof in "Berlingske Tidende" in Copenhagen, and also in the papers most widely circulated in the jurisdiction of the manufacturer. The manufacturer shall keep a book showing his products and sales, and the margarine shall be packed by the manufacturer in firkins or tubs of a shape distinctly different from the usual butter firkins, and marked with the word "Margarine," both firkin and mark being subject to the regulations of the minister of the interior. Margarine shall not be manufactured under any other name.

It shall be unlawful for any producer of butter to manufacture margarine or to make any compound thereof with butter or to permit any one else to engage in this business on his premises. Compounds for private use not made on the premises of the dairies are not included in this prohibition and are not within the purview of this law.

§ 3. Dealers—both wholesale and retail—in margarine shall keep the article in margarine firkins or tubs (§ 2). For smaller quantities, to be kept in shops as samples or for sale at retail, the minister of the interior will prescribe small packages, marked in a manner to be easily seen by the purchaser with the word "Margarine." Margarine must not be offered for sale under any other name. When margarine is not delivered to the buyer in a firkin or tub of the kind above described, then the package (jar, box, paper, etc.) wherein the goods are delivered shall be made and marked in accordance with directions to be given by the minister of the interior. If the buyer fetches the article in his own firkin or tub, the dealer shall place on the top of the margarine a piece of paper prescribed by the minister of the interior and marked with the word "Margarine." In every shop in which margarine is kept for sale there shall, in accordance with instructions to be given by the minister of the interior, be put up in a conspicuous place a notice with letters at least 3 inches size: "Margarine for sale here."

The selling of margarine on the market places and in ships is prohibited. Margarine shall be shipped only in margarine firkins or tubs.

§ 4. The manufacturing, importing, exporting, or selling of margarine containing more than 50 per cent. of butter shall be unlawful, and the offender will be punished in accordance with § 14, section 1 of this act.

The outside of every margarine package (§ 2) shall be marked with the name of the manufacturer, and with the percentage of butter in the article contained in the package, in the manner to be described by the minister of the interior, and any violation of this regulation will be punished with a fine. Retail dealers in margarine must sell only from packages on which the percentage of butter and the name of the manufacturer are stamped.

When the margarine contains less than the above percentage of butter the offender will be punished according to § 14, section 2 of this act.

§ 5. It shall be unlawful to manufacture, import, export, or deal in margarine which has a darker yellow color than No. 9 in the six scaled color plates A-F, presented by the minister of the interior. The necessary regulations in this respect will be published by the minister of the interior.

The coloring of margarine for private use is not prohibited by this law.

§ 6. The minister of the interior may, if he finds it necessary, prohibit all export of margarine from Denmark.

The violation of this paragraph will be punished according to § 14, section 2 of this act.

§ 7. It shall be unlawful to export, or import, or ship margarine in any other than margarine firkins, tubs, or packages.

Any person engaged in exporting or importing butter or margarine, or in the packing of butter or margarine, shall file notice thereof with the police, who shall keep a record of the notices filed. Books shall be kept showing the amount of import, and the amount of margarine sold in the whole firkins, according to regulations to be prescribed by the minister of the interior.

§ 8. Contracts, invoices, bills of lading, and similar documents that relate to margarine, shall be stamped or headed "Margarine."

Any person neglecting to do this shall be punished with a fine; and if the document in question is made out for a foreign country said fine shall not be less than 100 kroner, the fine to be paid by the author of the document if he be subject to Danish laws, or by the receiver if he does not report the fact to the police at once after receiving the goods.

§ 9. In Denmark, oleomargarine must be sold only in packages, the form of which, prescribed by the minister of the interior, will differ from that of butter or margarine packages, and which are to be marked with the word "Oleomargarine" and the name of the manufacturer. Any person manufacturing or dealing in oleomargarine must, in accordance with prescriptions to be issued by the minister of the interior, keep a book showing what has been produced, or bought, or sold.

Violations of this paragraph will be punished with fines.

§ 10. The business referred to by this law shall be under the surveillance and control of three officers appointed by the minister of the interior, one for Copenhagen and two for the rest of Denmark. Their salaries and contingent expenses for travel, for assistance, for chemical analysis, and for procuring samples are to be fixed in the annual budget. Said officers will receive full instructions in regard to their duties from the minister of the interior, and shall be required to make an annual report to the minister of the interior.

§ 11. The officers of control shall have access to every manufactory of margarine or oleomargarine, to every dairy, to every store or stock of butter or margarine, and to every shop where butter or margarine is offered for sale, and shall have the right to take samples at the current price and to examine the books mentioned in §§ 2, 7, and 9. Such samples are from time to time at regular intervals to be submitted to chemical analysis even when there is no suspicion of crime committed or intended. Appropriations for this purpose are to be made in the annual budget. An unjustified refusal to deliver samples shall be punished with a fine of not less than 10 and not more than 500 kroner.

§ 12. This act and paragraph 47 and § 278, section 1, and the penal clause in § 277 of the Penal Code shall by regulation of the minister of the interior in clear print be posted in places that are conspicuous and easy of access in every manufactory and shop embraced in this law and in every dairy where hired help is employed. Violations of this paragraph shall be punished with fines.

§ 13. The chemical and microscopic analysis found necessary by the officers of control shall be made as far as practicable at the government laboratories. The necessary funds for such analysis will be appropriated in the annual budgets.

§ 14. Any person adulterating butter or passing margarine as butter will be punished according to § 278, section 1, of the Penal Code, omitting section 2 of said paragraph.

Violations of the provisions in §§ 2 and 5 will be punished with imprisonment (Penal Code, § 25), or when fraudulent intent can be established, with fines of not less than 200 and not more than 4,000 kroner. When the offense has been committed three or more times the offender will be punished with imprisonment and fines as stated. A violation of the provisions of §§ 3 and 7 are punished in the same manner, except that the fines may be as low as 100 kroner, and that the importer of margarine in other than margarine packages may clear himself of responsibility if he within twenty-four hours after receiving the goods reports the matter to the police and delivers the imported articles.

The unlawful goods are then to be confiscated and the proceeds from the sale thereof are to be paid one-third to the informer—officers of control here excepted—and in Copenhagen two-thirds to the city treasury, while outside of Copenhagen the two-thirds go to the poor fund.

§ 15. Decisions according to §§ 4 and 14 of this act involving imprisonment or a higher grade of punishment, or, if the offender has previously been fined for violations of this law, will be published by the police and the name of the offender and the nature of his offense will be stated. The judge will state in the rendering of his decision that such publication is to be made. In Copenhagen these facts will be published in the "Berlingske Tidende," and outside of Copenhagen in the papers most widely circulated within the jurisdiction. The expenses of the publication will be considered as a part of the costs of the trial.

§ 16. Violations of §§ 4 (section 2), 8, 9, 11, and 12 will be tried in the police courts; but violations of §§ 8 and 9 must always be followed by a sentence and can not be dismissed with a warning or with a voluntary payment of fine.

§ 17. This act shall go into effect on the first day of May, 1888, and shall remain in force for two years from that date. On the Faeroes (Faroe Island) this law shall not go into effect before it has been there proclaimed by royal mandate and with the modifications required by the peculiar situation of these islands.

Approved, April 5, 1888.

NOTE BY TRANSLATOR.—An inconsistency will be found in § 4 of this act. I have consulted the minister of the interior in regard to it, and he informs me that the last three lines of the paragraph were added by mistake and will, in his opinion, be disregarded by the courts. As the minister of the interior understands the act, margarine may contain less than 50 per cent. of butter, but not more. As the law now stands margarine must contain neither more nor less than 50 per cent. of butter.

R. B. ANDERSON.

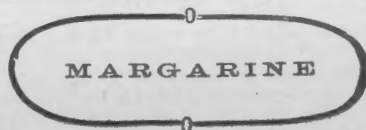
[Translated from the Danish.]

OFFICIAL NOTICE IN REGARD TO THE FORM, MARKING, ETC., OF MARGARINE PACKAGES.

In accordance with the act of April 5, 1888, in regard to the manufacturing of and dealing in margarine, etc., the following regulations are to be observed:

1. The margarine tubs (§ 2, etc., of the act) are to be oval in form, so that the circumference of any part parallel with the bottom describes an ellipsis whose length is $1\frac{1}{4}$ times that of the width. Externally, both on the cover and on the bottom and on the sides, the margarine tubs are to be furnished with the following mark:

[Length of mark = 6 inches; height of mark = $2\frac{1}{16}$ inches; height of letters = $\frac{1}{4}$ inch.]



in black, put on in full size and in a conspicuous manner. Below each mark shall be stated the percentage of butter in the margarine, in the following manner: "Amount of butter, — per cent.," for which words the same kind of letters are to be used as those in the above mark, but of half the size. The figures put in the blank spaces must correspond in size and distinctness to the letters. Below this stamp shall be given, in letters of the same character and size, the name or firm of the manufacturer.

2. Packages in which smaller quantities are kept in shops as samples or to be sold in retail, jars, paper packages, and the like, wherein margarine is delivered to the customers, shall have the same oval form as the margarine tubs (No. 1), and externally, on the sides parallel with the bottom, they are to be marked with the word "Margarine," in letters of the same character and size as those prescribed in No. 1, and underneath the percentage of butter contained in the margarine, and the name or firm of the manufacturer are to be given in the same manner.

The same marks are to be put in a conspicuous manner on paper or similar material used in packing the margarine, or for putting over the margarine when the purchaser fetches it in his own tub.

3. For the posters "Margarine for sale here", to be put up in shops dealing in margarine, the letters must be of the same kind as those prescribed for the margarine tubs and they must be at least 3 inches in height. The words are to be in black on a white background, and are to be written on two lines, the first line containing "Margarine" and the second "for sale here," leaving a space of 2 inches between the lines.

4. The oleomargarine tubs shall have the form of a frustum of a cone, the height of which shall be at least one and one-eighth times that of the greatest diameter of the bottom, and on the sides shall be found the word "Oleomargarine" in letters of the same size and character as those prescribed for the mark of the margarine tubs.

5. The books to be kept in accordance with §§ 2, 7, and 9 are to be arranged by schedules fixed by the ministry of the interior, and must not be taken into use before

they have been properly authorized in Copehagen and in the cities by the magistrate and in the rural districts by a subordinate officer of the Government.

Printed copies of the above schedules and printed copies of the margarine act, etc., to be hung in accordance with § 12 of the act may, until May 1, 1888, be had without pay in Copenhagen, at Schultz's office, and outside of Copenhagen from the chiefs of police.

6. The regulations herewith published shall be in force from May 1, 1888, when the act of the 5th instant, in regard to the manufacturing and sale of margarine, goes into effect. On that date will become null and void the notice of the ministry of the interior dated April 11, 1885, concerning firkins for artificial butter.

THE MINISTRY OF THE INTERIOR.

APRIL 12, 1888.

OFFICIAL NOTICE CONCERNING THE COLOR OF MARGARINE.

[Translated from the Danish.]

The color referred to in § 5 of the act of May 5, 1888, in regard to the manufacturing and sale of margarine, will be found represented as No. 9 in the six tables herewith inclosed, and marked with the letters A-F.

MINISTRY OF THE INTERIOR.

MAY 17, 1888.

COLOR PLATES PERTAINING TO THE OFFICIAL NOTICE OF THE MINISTRY OF THE INTERIOR DATED MAY 17, 1888, IN REGARD TO THE COLOR OF BUTTER.

Instructions for the use of the color tables.

The determination of the color of a sample of margarine should be made by daylight and in the following manner:

From a sample taken out by the butter tester is cut with a knife a small piece, one-eighth of an inch in diameter, and in such a manner as to leave a plain surface where it was cut. The examiner stands with his back to the window and holds the plates perpendicularly before him and in such a manner that he does not himself cast a shadow on them, and so that the sun does not shine on the plates.

The color is then selected in the plates which most resemble the margarine sample, beginning the comparison with Table D. If the sample is found to be more reddish than the colors found in D, it is to be compared with Table C, and if still more reddish, with B, and finally with A. If on the other hand it is found to be more yellowish than the colors in D, it is to be compared with E, and if not found in E, with F. The table having thus been found which contains the same color as the margarine sample, the strength of the color may be determined by moving the sample up and down along the plate. That part of the plate which is neither lighter nor darker than the margarine sample will then determine the color of the margarine, which is thereupon indicated by first giving the letters of the table, and then the number on the table opposite the color found, for example, D 9, D 7, etc.

NOTE.—These plates are not reproduced in this report.

REPLIES TO INQUIRIES AS TO LAWS IN FORCE IN AUSTRIA-HUNGARY.

No. 81.]

UNITED STATES LEGATION,
Vienna, August 20, 1888.

SIR: I have the honor to inclose two copies of translation of a note received from the ministry of foreign affairs in reply to inquiries made as to the laws in force in the Austro-Hungarian Empire relating to artificial butter. These inquiries were made by this legation in accordance with instructions contained in Department circular under date of July 10, 1888, and from the inclosed reply it would appear that there are at present no special laws in regard to the manufacture and sale of artificial butter in the Austrian Empire, though some legislation on the subject is in preparation.

I have the honor to be, sir, your obedient servant,

A. R. LAWTON.

Hon. THOMAS F. BAYARD,
Secretary of State, Washington, D. C.

[Translation.]

In reply to the esteemed note of July 27, No. 30, the imperial and royal ministry of foreign affairs has the honor to inform the honorable legation that intelligence has been received from the ministry of the interior showing that there are no special sanitary laws in this part of the empire relative to the manufacture and sale of artificial butter. Its sale, however, is under the supervision of the market-police, who have to guard against any attempts to sell adulterations made of doubtful ingredients and to pass them off for butter made from milk. Also to see that no butter be brought to market and offered for sale in a state endangering the public health.

Nor do the laws of Hungary contain any special paragraphs regulating the question. The general regulations in force, however, relative to adulteration of provisions, are also applied to butter.

A law limiting the manufacture and sale of artificial butter, however, is being prepared.

Vienna, August 16, 1888.

For the minister of foreign affairs.

M. PASETTÉ.

To the honorable LEGATION OF THE UNITED STATES.

REPLIES TO INQUIRIES AS TO LAWS OF BELGIUM.

No. 393.]

LEGATION OF THE UNITED STATES,
Brussels, October 4, 1888.

SIR: Referring to your circular of July 10, 1888, asking for copies of all laws and regulations in force in Belgium relating to artificial butter, I have the honor to transmit herewith a note I have received from the Belgian minister of foreign affairs on this subject, in reply to my request for copies of such laws and regulations.

I have, etc.,

LAMBERT TREE.

HON. THOMAS F. BAYARD.

The Minister of Foreign Affairs to Lambert Tree.

[Translation.]

MINISTRY OF FOREIGN AFFAIRS,
Brussels, September 29, 1888.

MR. MINISTER: By your note dated July 25 last, your excellency has kindly asked on the part of your Government for two copies of all laws and regulations in force in Belgium concerning artificial butter.

I have the honor to inform your excellency that in our country the surveillance of the wholesomeness of provisions and drinks is confided to the communal administrations. These make police regulations on this matter or they may abstain from doing so.

The Government can only intervene by way of counsels and circulars. The penal code contains, it is true, a certain number of provisions punishing adulterations with severe penalties, but the minister of the interior and of public instruction, esteeming that the search for and the ascertaining of these frauds are not sufficiently organized, recognizes that there exists incontestably a grave hiatus which it belongs to the Government to fill.

Hence the intention of Mr. De Volder is to submit shortly to Parliament a project of law authorizing the Government to take itself, by general administration regulations, the measures of inspection and surveillance necessary to assure the repression of adulterations of provisions and drinks destined for consumption.

I will take care, Mr. Minister, to transmit to you, when they shall be published, the text of the project of law in question, and the parliamentary documents relative thereto.

I seize this occasion, Mr. Minister, to renew, etc.

For the Minister.

BON LAMBERMONT,
Secretary-General.

Mr. LAMBERT TREE,
Brussels.

REPLY TO INQUIRY AS TO LAWS OF ITALY.

No. 225.]

LEGATION OF THE UNITED STATES,
Rome, August 13, 1888.

SIR: In answer to the inquiries contained in your circular letter of July 10, 1888, respecting the laws and regulations now in force in the Kingdom of Italy relating to artificial butter, I have the honor to report that thus far the Italian Government has not attempted, either by law or by royal decree, to regulate the manufacture or sale of artificial butter. The minister of agriculture, commerce, and industry has recently submitted the matter to the council of agriculture, and this has charged one of the Government chemists with the duty of reporting on the best and simplest methods to distinguish genuine from artificial or adulterated butter. It is not intended, as I understand, to prohibit or interfere with the production or sale of oleomargarine or other forms of artificial butter, but simply as far as possible to protect the public against fraud and imposition.

I have the honor to be, sir, your obedient servant,

J. B. STALLO.

The Hon. T. F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF THE NETHERLANDS.

No. 12.]

UNITED STATES LEGATION,
The Hague, August 24, 1888.

DEAR SIR: I have received a reply from the Government of The Netherlands informing me that no laws have been passed in this country bearing directly upon the fabrication of butter, but that the sale of oleomargarine, or any artificial imitation of any other food product, under false representations and with the knowledge that it was not what the purchaser supposed he was buying, would constitute a crime under the penal code, and would be punishable by imprisonment.

I am, dear sir, your obedient servant,

R. B. ROOSEVELT.

Hon. THOMAS F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF SWITZERLAND.

No. 229.]

LEGATION OF THE UNITED STATES,
Berne, August 15, 1888.

SIR: Referring to your circular letter of July 10, 1888, instructing this legation to furnish the Department with copies of all laws and regulations now in force in Switzerland relating to artificial butter, I have the honor to report that there is no federal law regulating the manufacture or sale of artificial butter. Only in a few cantons does there exist either cantonal or municipal laws appertaining to the same, although as a rule there prevails throughout Switzerland general cantonal laws and local police regulations touching the falsification or adulteration of provisions, without any specific mentioning of artificial butter. The only specific laws relating to butter, so far as I have been able to ascertain, are as follows:

In the canton of Berne it is provided that sellers of victuals or articles of consumption, which have in them artificial products (artificial wine, artificial butter, etc.,) even if they are claimed only for their own use, must be made known through bills posted up at the business house, and a failure to do so is subject to a fine of 5 to 100 francs.

In the canton of Zurich artificially prepared articles of food shall never be offered for sale or brought into traffic under the names and marks belonging only to genuine natural wares.

Preparations resembling milk butter, the fatty constituents of which do not come exclusively from milk, shall be marked "Artificial butter." Other grease intended for use shall be marked according to its origin.

The preparation as well as sale of such article of food is subject to the immediate control of the local sanitary authorities.

Contraventions of the provisions of this ordinance, where no mistake has occurred, shall be punished by a police fine not to exceed 1,000 francs.

Canton of St. Galle.—Fats (Fettwaaren) which are used in trade as a means of nourishment, and qualified as necessities of life shall be marked so that the pur-

chaser and consumer may be sufficiently enlightened in regard to their origin and composition.

As butter, there must be marked only on that made from milk, without the addition of any foreign ingredient, pure butter.

As artificial butter, every preparation resembling milk butter, the fat property of which is not exclusively produced from milk; but such compositions must contain at least 25 per cent. of pure butter.

Certain other fats used in consumption, which contain less than 25 per cent. of milk butter, or none at all, as hog, beef, and mutton fats, etc., or mixtures of the same, dare not be identified with artificial butter, but must be marked conformably to their origin.

These marks alone are binding as well for the wholesale as for the retail trade, and must also be applied to bills and invoices.

In order not to deceive consumers and assayers at the places of sale the vessels must bear the marks of their contents in a clearly distinct manner, "Butter," "Artificial butter," or the above-named kinds of fat. In the same way those fats offered for sale in these places must be made known to the public by placards.

The control of all fats (Fettwaaren) exercised by the proper authorities extends not only over products intended for sale, but also over their preparation and the places and tools used therefore.

Violations of these rules will be punished by the municipal authority, through its police department, with a fine not exceeding 150 francs.

In case of repetition the matter will be brought before the court commissioners, who shall extend the fine as high as 300 francs, besides a confiscation of the goods.

I am, sir, your obedient servant,

BOYD WINCHESTER.

Hon. T. F. BAYARD,
Secretary of State, Washington, D. C.

ADULTERATION OF FOOD AND DRUGS.

THE ACT TO PREVENT THE MANUFACTURE OR SALE OF ADULTERATED FOOD OR DRUGS IN THE DISTRICT OF COLUMBIA.

Under the provisions of sections 11 and 12 of an act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia, approved October 12, 1888, any health officer, inspector of nuisances, or food inspector of the District may submit samples of food or drugs to this office for analysis, and purchasers of food or drugs are also entitled to so submit the articles purchased. The Commissioner of Internal Revenue is required to cause such analysis to be made under such rules and regulations as may be prescribed by the Secretary of the Treasury. This office is also authorized by section 16 of said act to declare from time to time certain articles or preparations to be exempt from the provisions of the act.

In view of the additional duties imposed upon me as above stated, I have procured a report from the microscopist of this office on the subject of food adulterations, which is herewith submitted. Copies of European laws on the subject, and a list of publications relating to the adulteration of food and drugs and allied subjects prepared by him, are likewise submitted.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, October 16, 1888.

SIR: I have the honor to submit the following report on adulterations of foods.

The adulteration of alimentary substances has been practiced from the most ancient times, and numerous laws and regulations have been adopted in various countries to check and prohibit such sophistications.

France has taken the lead in protecting consumers of food from adulterations, and in 1802 the Conseil de Salubrité was established in Paris. In England as well as in France, Germany, and other Continental countries laws against the adulteration of individual articles, such as tea, coffee, beer, and wine have been passed since the Middle Ages. The first general Act was not passed in England till 1860, and this was amended in 1872. However, they were found unsatisfactory, and the Sale of Food and Drugs Act was passed in 1875, and further amended in 1879 in the endeavor to

obtain a workable law. This latter law is now in force, though the third and fourth sections of the act relating to the mixing, coloring, staining, or powdering of any article of food so as to injure health, or in the case of drugs so as to injure their quality, are practically of no value and unenforced because the fifth section provides that guilty knowledge is essential to the proof of the offense, and no prosecution, unless supported by very exceptional circumstances, would be successful under these sections. Sections six to nine are the ones that are found workable, and provide that no person shall sell foods or drugs, with certain exceptions, to the prejudice of the purchaser; shall not abstract any constituents of food, and that compound foods or drugs must be in accordance with the demands of purchase, though with these sections again a large loop-hole for the escape of offenders is provided in section eight, which states that a legible descriptive notice that the article sold is a mixture exonerates the seller.

In this country in 1877 several of the State boards of health united, viz: Those of New York, New Jersey, Massachusetts, and Michigan, and at their instance laws formulated on the English law were passed, and annual reports are now made by these boards on the results of the examinations of their chemists on the adulterations of foods and drugs practiced in their several States.

On June 26, 1848, an act was passed by Congress to secure the purity of imported drugs, and is still in force. Its efficacy is directed principally towards Peruvian bark and opium.

The tea adulteration law was passed by Congress March 2, 1883, and on August 2, 1886, the oleomargarine law was passed, defining butter and butter substitutes.

The following list of the most common adulterants met with in the principal food products is compiled from the reports of the State Boards of Health, the returns of the English Inland Revenue Department, and of the Report of the Municipal Laboratory of Paris.

FOOD PRODUCTS AND THEIR CHIEF ADULTERANTS.

Food products.	Adulterants.
Milk.....	Water, removal of cream, addition of cotton-seed or oleo oil to skim milk.
Butter.....	Water, salt, foreign fats, artificial coloring matter.
Cheese.....	Lard, oleo oil, cotton-seed oil.
Flour, bread.....	Other meals, alum.
Baker's chemicals.....	Starch, alum.
Canned foods.....	Metallic poisons.
Tea.....	Exhausted tea leaves, foreign leaves, tannin, indigo, Prussian blue, turmeric, gypsum, soapstone, sand.
Coffee.....	Chicory, peas, beans, rye, corn, wheat, coloring matter.
Cocoa and chocolate.....	Sugar, starch, flour.
Beer.....	Artificial glucose, malt and hop substitutes, sodium bicarbonate, salt, antiseptics.
Wines, liquors.....	Water, spirits, artificial coloring matter, flintitious imitations, aromatic ethers, burnt sugar, antiseptics.
Sirup.....	Glucose.
Honey.....	Glucose-sirup, cane sugar.
Confectionery.....	Glucose, starch, artificial essences, poisonous pigments, terra alba, gypsum.
Olive oil.....	Cotton-seed and other vegetable oils.
Vinegar.....	Water, sulphuric acid.
Pickles.....	Salts of copper.
Spices.....	Flour, starches of various kinds, turmeric.

An inspection of this list shows that the great majority of substances used for adulterants are not injurious to health; the public is cheated but not poisoned. They consist for the most part in the willful and fraudulent addition of substances which do not exist in the normal product, or are only found there in an appreciably lower proportion. Another large class consists of simple alterations by the willful and fraudulent subtraction of some substance that is normally present in the product, and which is not found in the abnormal product, or only in an appreciably lower proportion.

The number of substances used that are positively injurious to health is small, and they generally make their presence felt by the prompt manner in which dangerous symptoms manifest themselves in the consumer. Such are the arsenic, copper, lead, and other metallic poisonous salts that are sometimes used for artificial colors in candies, pickles, etc.

The use of antiseptics, such as salicylic acid, sulphite of soda, borax, etc., for the prevention of fermentation in improperly prepared foods, is daily becoming more frequent. These deserve mention as being additions to foods of a class of substances used to cloak carelessness in manufacture, and producing, in many cases, deleterious effects on the human economy. The addition of such antiseptics as salicylic acid to food products is prohibited in France and Germany, though in the latter country such

use is allowed when the food product is exported to countries where such addition is not prohibited.

It seems to be a popular impression that any substance used as an adulterant of, or a substitute for, a food product is to be avoided as itself being injurious to health. Such impression is erroneous in nearly every case. Oleomargarine, for instance, is a mixture of milk, cream, butter, suet fat, lard, cotton-seed oil in the lower grades, and salt, with a very small proportion of the coloring matter, annatto, used by farmers to produce the rich golden tint in their butters. The greatest cleanliness is observed throughout its manufacture, and the finished product, as well as all its ingredients, are perfectly pure and wholesome articles of food.

Food adulteration is carried on by manufacturers in the interest of pecuniary profit and gain, and they take pains to keep themselves well posted on the subject of cheap and harmless substitutes. This is well illustrated in the most recent form of milk adulteration. The whole milk is placed in centrifugal machines and nearly all the cream, fat, removed. The machines are then stopped, another drum called the emulsifier put in, or sometimes the same machine is used, the machines restarted, and a charge of cotton-seed oil or melted "oleo-oil" is then, together with the warmed skim milk, run in sufficiently to bring up the fat contents and specific gravity to those of ordinary milk. A description of such machines will be found in *Engineering*, vol. 44, 1887, p. 478. The manufacturers of these machines also describe such emulsifiers in their catalogues.

It would be an impossible, not to say a ridiculous attempt to convince any court or jury that ordinary potable water was either externally or internally "injurious to health," yet it is probably the most common adulterant used. The watering of milk is everywhere recognized as not only a fraud but also a very grave misdemeanor, if not actually a crime. This is the food on which the whole population under one year old is fed; and where the mother can not supply the proper nourishment for the child she must depend for its bringing up on cow's or other milk. It is self-evident that a pint of watered milk does not contain the same amount of nourishment as the same volume of whole milk, so that a child or invalid might be actually starved to death if compelled to rely on the former for its sole nourishment.

Many drugs are used both in the arts and in medicine, different degrees of purity being demanded for these different uses. We have such substances as the mineral acids and alkalies, salts of arsenic, antimony, copper, lead, mercury, etc.; alkaloids, as aconite, cocaine, morphine, strychnine, etc.; some organic acids and salts, that are found on the markets chemically pure, but which are universally conceded to be very "injurious to health," without any adulterations whatever. Whilst most medicines are drugs, some are not drugs, and again many drugs are not medicines. So that the definition of a medicine should be clearly stated in any law on the subject.

The last full returns of the number of samples examined by the public analysts of England, including London and fifty-four counties, under the Sale of Food and Drugs Acts, to which I have access, is for the year 1886, and the totals and percentages are set forth in the following table:

Table showing the total number of samples submitted, under the Sale of Food and Drugs acts in the year 1886, to the public analysts of England, and the number and proportion adulterated.

Articles.	Examined.	Adulterated.	Per cent.	Articles.	Examined.	Adulterated.	Per cent.
Milk	9, 819	1, 275	13. 0	Confectionery	144	1	0. 7
Bread	991	32	3. 2	Wines	44	3	0. 7
Flour	398	2	0. 5	Beers	602	17	2. 8
Butter	2, 322	401	17. 3	Spirits	2, 297	410	17. 8
Coffee	1, 596	241	15. 0	Drugs	435	47	10. 8
Sugar	222	.....	.....	Other articles	3, 774	280	7. 4
Mustard	817	104	12. 7	Total	23, 596	2, 813	11. 9
Pickles	43	.....	.....		
Jam	92	.....	.....		

This table is interesting as showing the extent of adulterations practiced in the samples submitted for examination in the whole of England.

Any general law on food adulteration should clearly define the terms "adulteration," "alteration," "imitation," and "substitution." It should also consider the use of antiseptics, of harmful coloring matters, and of the products of diseased animals. A clear and concise definition of the different food products as well as an accurate statement of what shall be the minimum composition of the principal ingredients of the chief food products would also be very desirable.

In this latter regard we have such standards as are derived from the average composition of a large number of analyses of genuine samples of the special food product under consideration; for instance, the standards adopted by the English Society of Public Analysts for pure milk are as follows:

Specific gravity.....	1.030
Ash..... per cent..	0.70
Solids, not fat..... do.....	9.00
Fat..... do.....	2.50
Total solids..... do.....	11.50
Water..... do.....	88.50

Those adopted by the Municipal Laboratory of Paris as the minimum limits for condemnation are:

	Per cent.
Fat.....	2.70
Milk-sugar.....	4.50
Caseine, albumen, and ash.....	4.30
Total solids.....	11.50
Water.....	88.50

In New York and New Jersey the legal standards are: Minimum amount of total solids, 12 per cent; maximum amount of water 88 per cent.; and 3 per cent. fat. In Massachusetts the milk must not contain more than 87 per cent. of water, nor less than 13 per cent. of milk solids.

The Union of Swiss Analysts have adopted the following for milk: Specific gravity between 1.030 and 1.033; fat 3 per cent.

The law should be so worded and the penalties imposed for violations so severe that it will deter persons from engaging in the practice of adulteration of food products; in other words the risks incurred will not pay for any profit that might result from non-compliance with the law.

Possession or ownership of an adulterated article of food should be considered sufficient ground for conviction in a civil action without knowledge in the possession of the dealer that the same was adulterated, being demanded from the prosecution.

Many food products spoil in transportation, and penalties ranging from a nominal fine to imprisonment for a term of years should be provided, if, on account of dealing in and consumption of articles so spoiled, or in those injurious to health, a death or even a severe sickness is caused by the same.

The inspection of meat, fish, vegetables, fruit, and especially milk, should be done daily in any large city, and properly belongs to the health department of such city.

Provision should be made for the character of the packing and quality of the vessel, either metal or glass, in which food products are put up. Acid foods will attack and dissolve the solder with which tin packages are closed, and such foods should be put up in glass or acid-proof vessels. The drawing of liquids like beer, vinegar, etc., intended for food through lead or copper pipes should be prohibited, and iron or block-tin pipes only allowed.

Where samples of food products are received from the public at large they should be accompanied with an affidavit stating the facts in the case and a small fee for the analysis of the same should be paid in advance.

The law should provide for the procuring, by purchase or otherwise, of a sufficient sample and of properly identifying the same. Also for the proper chemical or physical examination by competent analysts, including the salaries of the force employed, the fitting up and maintaining a properly equipped laboratory, including chemicals, apparatus, and the purchase of samples by duly authorized agents.

All adulterated goods, when sold as such, should be so branded with the word "Adulterated," or the words "This is a mixture," in letters printed in broad-faced type at least one inch long and affixed in a secure and conspicuous place either by a label to the vessel containing the goods or on the goods themselves, and likewise such goods should be wrapped in paper or other covering with said words printed on both sides of the wrapper.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue,

FOREIGN LAWS, DECREES, AND REGULATIONS CONCERNING THE REPRESSION OF ADULTERATIONS PRACTICED ON ARTICLES OF FOOD AND OF DRINK.

AUSTRIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

In Cislithania, in accordance with a law contained in the Bulletin of Laws, No. 68, of the year 1870, it appertains to the municipalities to take the necessary police measures as to the subject of the trade in commodities for food.

Numerous ordinances are in existence, promulgated by the governors of provinces or by the minister of the interior, regulating both the traffic in wines in general, as well as the sale of eatables and beverages injurious to health. Special ordinances forbid the adulteration of commodities for food, such as wheat, flour, bread, various pastries, milk, cream, cheese, oils, spices, wine, brandy, liquors, vinegar, etc.

The decree of the minister of state, dated May 1, 1886, contained in Bulletin No. 54, prohibits the use, in the manufacture of various articles, such as toys, clothing material, artificial flowers, of ingredients injurious to health, or the employment of substances of such nature in the preparation of eatables.

The Austrian penal code of 1852 (§§ 399 to 408) punishes the sale of commodities for food dangerous to health, the unwholesome manufacture or preservation of eatables, as well as the adulteration of liquids or the use of unwholesome utensils.

The manufacture and trade in artificial wines are regulated by the law of the 21st June, 1880, published in the Bulletin of Laws, No. 120.

As to the use of salicylic acid for the preservation of commodities, it is generally allowed. It is not, according to the penal code, a violation of the decree above mentioned except in case of exaggerated use. An infringement of this sort falls under the action of section 407 of the penal code.

LAW OF THE 21ST OF JUNE, 1880, RELATIVE TO THE MANUFACTURE AND SALE OF BEVERAGES SIMILAR TO WINE.

1. The manufacture of beverages similar to wine (commonly called artificial wines), as well as the manufacture of beverages with grape juice, added to and mixed with foreign substances, not with the object exclusively of improving the quality of the wine and for its better preservation, but serving to increase its alcoholic strength, should only be permitted for wholesale and retail sale, as being considered industrial products and subject to tax. These substances are then within the scope of the industrial laws.

Exception must be made for wine from the residuum of grapes, "*vin de marc*" (*piquette*), piccolo (*vinetto*), and for similar beverages made by the proprietors themselves, from their own crop, at their own house, for their own use.

2. Substances of the kind designated in the first paragraph of section 1 are subject, as before stated, to the tax on the consumption of wine.

3. The use of starch-sugar (glucose) in the manufacture of the beverages designated in section 1 is prohibited.

4. Beverages manufactured with the different substances mentioned in section 1 must not be labeled, placed on sale, nor sold at wholesale and retail as wine.

5. A violation of the provisions of sections 3 and 4 of this law, if it should not fall within the action of the common penal code, shall be punished by the commercial authorities (*Vautorité commerciale supérieure*) with a fine of from 25 to 500 florins, and in case of non-payment by an imprisonment of one day for each 5 florins of fine.

The industrial authorities (*Vautorité supérieure industrielle*) should cause the destruction, at the expense of the condemned, of the beverages in question, when they shall have been found injurious to health.

In case of a repetition of the offense, in addition to the fine and imprisonment, confiscation also of the beverage in question shall be imposed for the benefit of the poor fund of the district in which the misdemeanor has been committed.

And the condemnatory sentence shall be published in the local journals and in the customary places and manner at the expense of the condemned.

BULLETIN OF LAWS OF THE AUSTRIAN EMPIRE, YEAR 1866, PART XVIII, PUBLISHED AND PROMULGATED THE 12TH OF MAY, 1866.

Decree of the minister of state, conjointly with the minister of commerce, of justice, and of the police, of the 1st of May, 1866, relative to the use of poisonous coloring-matter, of preparations injurious to health in the manufacture of different articles of common use, and to their sale, in force in Bohemia, Lombardy-Venetia, Dalmatia, Galicia, Cracow, Austria, below and above the Ems, Salzburg, Styria, Carinthia, Carinola, Moravia, Bukowina, Silesia, Tyrol, Vorarlberg, Gærtz, and Gradiska, Istria, Trieste, and their environs.

1. The use of coloring-matter containing the metals (iron excepted), gamboge, picric acid, and aniline is prohibited for articles of consumption of every sort (food or beverages), including devices and figures made of gum adraganth, starch, or sugar.

2. For coloring or painting children's toys no one shall use preparations or coloring-matters containing arsenic, antimony, lead, cadmium, copper, cobalt, nickel, mercury (excepting pure cinnabar), zinc, or gamboge.

The use of other metallic coloring matters is tolerated, it is true, but in all cases the coloring matter must be entirely covered by a varnish which resists the action of moisture and is not easily rubbed off.

3. No one shall use substances the employment of which has been prohibited by section 2, or simply tolerated conditionally, for the manufacture of earthenware vessels which are intended to contain food, unless these coloring matters shall have been burnt in.

4. The coloring with preparations of arsenic, of artificial flowers, or portions of natural plants plunged in a colored glaze, shall not be permitted unless a glazed varnish completely prevents the coloring matter from separating itself in powder.

This also applies to tapestries or wall-hangings containing arsenical colors, which may not be manufactured unless a glaze or varnish covers these tapestries and colored articles.

5. It is forbidden to use coloring matters containing arsenic for painting the walls of apartments and other places where people live and assemble.

6. For the preparation of articles of common use, of table and kitchen utensils, clothing, and all toilet articles, it is forbidden to use substances which, in the manner or form in which they are employed, may be dangerous to health.

7. The manufacture, as well as the sale, at wholesale or retail, of articles specified in the preceding paragraphs, which shall not fulfill the conditions above enunciated, is forbidden.

8. Every violation of this decree, which does not come under the common law, shall be punished by virtue of the ministerial decree of September 30, 1857 (Bulletin of the Laws, No. 193).

Decree of the ministers of agriculture, of commerce, of the interior, and of finance, of the 16th of September, 1880, relative to the law of June 21, 1880, as to the manufacture and the sale of beverages similar to wine.

1. In the spirit of the law of June 21, 1880, it is necessary to distinguish, apart from pure wine (that is to say, that which results from the alcoholic fermentation of grape-juice, wines which have been treated only for the purpose of improving their quality or to render their preservation more easy), the following products:

(1) Products resembling wine. Artificial wines, which are made without pressed grapes (*marc de raisin*), with a mixture imitating wine, of different substances, such as water, brandy, glycerine, sugar, tartaric acid, *œnanthic ether*, etc.

(2) Products containing wine. Demi-wine, resulting from the addition to must or pure wine of water and other substances intended to reproduce the taste of wine in these diluted and attenuated liquids (glycerine, sugar, alcohol) or manufactured in the same manner from grape-residue (*marc de raisin*) which has already been used in the preparation of must.

With these last are included the products manufactured by the Gall process (the must is diluted with water, to which are added alcohol and sugar) and by the process of Petiot (the addition of sweetened water and the fermentation of the residue of grapes (*débris de raisin*) after the must is drawn off, or the thorough dilution and washing of this residue with diluted alcohol.)

2. When these artificial wines (demi-wines) are placed on sale, either at wholesale or retail, they must be advertised as manufactured products and are subject to the prescriptions of the industrial decree (*décret industrielle*).

According to section 3 of the industrial decree, industries for the manufacturing of artificial wine and demi-wine are declared licensed industries (requiring to be authorized).

It is required (§ 18) of the applicant to set forth the process he intends to use in his manufacture. It is necessary that this should have been found harmless to the public health by the commercial authorities (*l'autorité supérieure commerciale*).

3. In accordance with the law (§ 2), an exception is made in favor of the manufacture of piquette and piccolo wine. The manufacture of these demi-wines does not come within the scope of the industrial decree, and, according to Article V upon licensed importation, they must be considered as free agricultural products (in contradistinction to manufactured products), whether they be intended for sale or not, provided they have been manufactured by the proprietor himself, on his own premises, with the product of his own crop.

But when this condition is not fulfilled—when a person uses not only his own fruit-residue (*marc*), but that of others, the exception is no longer effective. The preceding § 2 then is applicable, and the manufacturer must take steps to obtain the license for his business.

4. According to § 2 of the law, it is unnecessary to make further distinction in future between artificial wines and demi-wines in the collection of the tax on consumption. The tax must be paid on artificial and demi-wines under the same conditions and in the same proportions as for that commonly imposed on wine.

5. According to § 3 of the law, no person shall employ in the manufacture of artificial wines and demi-wines, any starch-sugar, or sugar or sirup prepared from the starch derived from fruits, grains, or potatoes, also called grape-sugar, potato-sugar.

This prohibition applies to the examination of the processes of manufacture, which it is necessary to make with particular care in this respect.

6. According to the law, § 4, artificial wines and demi-wines must not be advertised under a title confounding them with wine; neither offered for sale, nor sold as such, either at wholesale or retail.

Every designation shall be considered fraudulent which is calculated to deceive, as table wine, wine of such a year, of such a country, of such a mountain, red wine, sparkling wine, dessert wine, etc., and which consists in adding a qualification to the word wine, without explaining at the same time that this beverage is an artificial or demi-wine.

7. The industrial authorities (les autorités supérieures industrielles), according to the law, should punish:

(1) the violation of § 1, relative to the enforcement of the industrial decree therein referred to. The establishing of a factory for the manufacture of artificial wine without having obtained a license is to be treated with especial severity.

(2) The violation of § 3 and § 4 of the law, by virtue of § 5 of said law.

Under the same section punishment shall be enforced when there is at the same time manufacture without license and violation of §§ 3 and 4 of the special law.

8. When, in the course of inspection, it is desirable to have an exact analysis of the beverages in question (for want of a statement by the manufacturer or retailer, or lacking a sufficiently precise knowledge of the processes and ingredients which are used in the manufacture), the commercial authorities shall have recourse to a competent expert for the chemical analysis of the wine, and may require his testimony. Until this testimony has been received from him, it is necessary in all cases to take a sample of a half-liter of the beverage and send it, securely fastened and officially sealed, to the minister of agriculture for examination.

9. The commercial authorities, the health officers, and the market police should see to the execution of the provisions of the present law. These officers can for this purpose, at the places under their surveillance, take a sample of these beverages, giving payment for it, and should in the presence of the merchant or his representative, seal it and send it with a report to the higher authority (l'autorité supérieure).

10. Until a new regulation, the competent industrial authorities (l'autorité industrielle) shall describe severally, all the licenses given for the manufacture of artificial and demi-wine.

They will transmit every six months to the political authorities of the province (l'autorité supérieure politique) the list of the different punishments and their effect, that it may thence be transmitted to the minister of agriculture.

False statements must not be rendered.

HUNGARY.

LAW XIV OF THE YEAR 1876, RELATIVE TO THE ORGANIZATION OF PUBLIC HYGIENE.

ART. 8. Food, beverages, and vessels injurious to health, as well as substances, materials, and products dangerous and prohibited, unless specially authorized, may, in addition to the penalties imposed in the preceding paragraph, be confiscated by the police and destroyed.

[The penalties prescribed by article 7 are a maximum fine of 300 florins, or, in case of insolvency, sixty days in prison. The fines are turned over to the funds of the district where the violation of law has been committed and applied to the expenses of the public hygiene.]

ART. 14. The sale is forbidden of unwholesome fruit, of suspected mushrooms, of food spoiled and deteriorated by the mixture with injurious materials, of adulterated beverages; also the manufacture and the use of utensils and vessels employed in the manufacture and the preservation of the above-mentioned substances.

ART. 107. The bottling and preservation of mineral waters and the sale of artificial mineral waters shall be regulated by direction of law.

ART. 108. Artificial mineral waters shall only be manufactured by the permission of the authorities, under the supervision and direction of a graduated apothecary or chemist.

In cases of repeated violations the permission may be withdrawn.

BELGIUM.

[Translated from *Revue Internationale des Falsifications des Denrées Alimentaires*, Vol. I.]

LAW OF THE 19TH OF MAY, 1829.

ARTICLE 1. Whoever shall mix, or cause to be mixed, sulphate of copper (blue vitriol), or sulphate of zinc (white vitriol), or any other poisonous material in bread or other eatables, or in the ingredients which enter into the manufacture of bread or other eatables, the one or the other being intended to be sold or distributed, shall be punished with an imprisonment of from two to five years and a fine of from 200 to 500 francs; the license of the offender shall at the same time be withdrawn, and he shall be deprived of the right of obtaining a like license during the term of his imprisonment.

ART. 2. The person shall suffer the like penalties who shall have mixed, or cause to be mixed, poisonous materials, such as those named in the above article, with beverages or with the ingredients which enter into their manufacture, the one or the other being intended to be sold or distributed.

ART. 3. The penalties imposed by the preceding articles are equally applicable to every person who, knowing that some poisonous materials, such as those named in these articles, have been mixed with bread, with other eatables, with beverages, or with the ingredients which are destined to enter into the manufacture of bread, other eatables, or beverages, shall have sold, retailed, or distributed, or who shall have attempted to sell, retail, or distribute, or cause to be distributed such bread, eatables, or beverages; also, whosoever shall have sold or bought the poisonous material, knowing that it might be employed to commit a misdemeanor.

ART. 4. By amplification and modification of article 318 of the penal code now in force (§ 1), the penalties prescribed by said article 318 are declared applicable to whosoever shall mix, or cause to be mixed, materials injurious to health with bread or other eatables or with beverages, or with the ingredients entering into the manufacture of bread, other eatables, or beverages, the one or the other intended to be sold or distributed, as well as every person who, knowing that injurious materials have been mixed with such eatables, beverages, or their ingredients, shall have sold, retailed, or attempted to sell, retail, distribute, or cause to be distributed, the same.

ART. 5. In case of the repetition of the misdemeanors provided for by the preceding articles, the provisions of article 58 of the penal code now in force shall be applicable.

ART. 6. In addition to the penalties above mentioned in articles 1, 2, 3, and 5, the judge may direct that the sentence shall be posted and published at the expense of the condemned.

ART. 7. Beside the enforcement of the penalties prescribed by these laws, the bread, eatables, or the ingredients which are destined to enter into the manufacture of the bread, eatables, or beverages, with which poisonous or injurious materials shall have been mixed, shall in every case be confiscated and destroyed.

ART. 8. This present law does not derogate in any manner from the provisions contained in article 302 of the penal code now in force, concerning those persons who are guilty of the crime of poisoning, as this crime is defined in article 301 of the same code.

LAW OF MARCH 17, 1856, FOR THE REPRESSION OF THE ADULTERATION OF COMMODITIES FOR FOOD.

ARTICLE 1. Those who shall have adulterated, or caused to be adulterated, any eatables or beverages, any commodities or materials for food whatsoever, intended to be sold or retailed, shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or one of these two penalties only.

ART. 2. The penalties imposed by the preceding articles shall be inflicted upon—

(1) Whoever shall sell, retail, or expose for sale, knowing them to be adulterated, any eatables, beverages, commodities, or substances for food whatsoever;

(2) Whoever, either by placards affixed, or by notices printed, or otherwise, published, sold, or distributed, shall have maliciously given instructions necessary to facilitate or to disseminate the processes of adulteration of the said eatables or beverages, commodities, or articles for food.

ART. 3. Those shall be punished with imprisonment of from eight days to six months and with a fine of from 26 to 50 francs, or with one of these two penalties only who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities, or articles for food intended to be sold or retailed, knowing that they are adulterated.

ART. 4. In the cases provided for by articles 1 and 2 of the present law, 318 of the penal code, § 1, and § 4 of the law of May 19, 1829, when the offender shall be condemned to an imprisonment of more than six months, his license shall at the same time be withdrawn and he shall not have the right to obtain another during the term of his imprisonment. The court may always order that the sentence be posted

in such places as it shall designate, and be inserted, entire or by extracts, in the journals which it shall indicate, all at the expense of the condemned.

ART. 5. The preceding provisions shall be applied without prejudice to the heavier penalties provided by the penal code or by special laws.

ART. 6. Those who, without the criminal intent provided for in article 2, shall have sold, retailed, or exposed for sale adulterated eatables, beverages, or commodities for food, shall be punished in conformity with articles 475 and 476 of the penal code. In case of a repetition of the offense, the penalty of imprisonment, not exceeding five days, may be imposed.

ART. 7. In sentencing to a fine, the courts and tribunals shall order that in default of payment within two months from the rendering of the judgment—if upon a hearing of the adverse parties being had and with legal notice thereof it is entered by default—this fine may be changed to correctional imprisonment (*i. e.*, for misdemeanors punishable either with fine or imprisonment) which must not exceed the term of one year, in cases provided for by articles 1, 2, 3, and 10, or by an imprisonment by the police court, which must not exceed the term of seven days, in the cases mentioned by the preceding article. The condemned may always be liberated from the imprisonment upon the payment of the fine.

ART. 8. In that which concerns the sentencing of costs, accruing to the profit of the State, the duration of arrest for debt shall be determined by the judgment or sentence, provided it shall not be for less than eight days, nor more than one year or one month, according as the infraction shall be a misdemeanor or a mere violation of police regulation. Nevertheless, condemned persons who shall prove their insolvency according to the manner prescribed by the criminal code of instruction, shall be set at liberty, after having submitted to seven days of arrest, when the costs shall not exceed 25 francs. Arrest for debt is neither exercised nor maintained against convicted persons over seventy years of age.

ART. 9. Adulterated eatables, beverages, commodities, or substances for food, which are found in possession of the offenders, shall be seized and confiscated. If they can be used as food, they shall be placed at the disposal of the bureau of charities of the district where the misdemeanor has been committed, unless their destruction or diffusion shall be ordered.

ART. 10. In the cases provided for in article 318 of the penal code, and § 4 of the law of 19th May, 1829, the penalty of imprisonment shall be for from eight days to two years, and the fine from 50 to 1,000 francs. These penalties may be applied cumulatively or separately.

ART. 11. When extenuating circumstances exist in favor of the accused, the penalties of imprisonment and fine prescribed by articles 1, 2, 3, and 10 of the present law may be reduced to less than eight days and 26 francs respectively, provided they shall not in any case be less than those of the police court.

PENAL CODE OF THE 8TH JUNE, 1867.

[Translated from an official copy.]

ART. 454. Any one who shall have mixed or caused to be mixed, whether with eatables, or beverages, or with articles or commodities for food whatsoever, intended to be sold or retailed, materials which are of a nature to cause the death or serious illness of a person, shall be punished with an imprisonment of from six months to five years and with a fine of from 2 to 2,000 francs.

ART. 455. Those shall be punished with the penalties prescribed by the preceding article:

Who sell, retail or expose for sale any eatable, beverage, article or commodity for food whatsoever, knowing that it contains materials of a nature to cause the death or serious illness of a person;

Who shall have sold or purchased these materials, knowing that they might be used to adulterate the articles or commodities for food.

ART. 456. Those shall be punished with an imprisonment of from three months to three years and with a fine of from 100 to 1,000 francs:

Who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities or articles of food, intended to be sold or retailed, knowing that they contain materials of a nature to cause the death or serious illness of a person.

ART. 457. Adulterated eatables, beverages, commodities or articles of food shall be seized, confiscated and rendered unfit for use.

The license of the offender shall be taken from him; and he shall not be able to obtain another during the term of his imprisonment.

He may be in addition condemned to the prohibition in conformity with article 33.*
The tribunal may prescribe that the sentence shall be posted in the places it shall designate and inserted entire or by extracts in the journals which it shall indicate all at the expense of the condemned.

ART. 498. Those shall be punished with an imprisonment of from one month to one year and with a fine of from 50 to 1,000 francs, or by one of these penalties only, who shall have deceived the purchaser:

As to the identity of the goods sold, in fraudulently delivering an article other than the specified one as to which the transaction was conducted;

As to the nature or origin of the goods sold in selling or delivering to the purchaser an article differing but resembling in appearance that which he bought or thought to buy.

ART. 499. Those shall be condemned to an imprisonment of from eight days to one year and to a fine of from 26 to 1,000 francs, or to one of these penalties only, who, by fraudulent manipulations, shall have deceived the purchaser as to the quantity of the article sold.

ART. 500. Those shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or with one of these two penalties only:

Who shall have adulterated or caused to be adulterated commodities or beverages suitable for food, and intended to be sold or retailed;

Who shall have sold, retailed or exposed for sale these articles, knowing that they were adulterated;

Who, by label or notice, printed or not, shall have maliciously or fraudulently set forth or revealed methods for the adulteration of the same.

ART. 501. Those shall be punished with an imprisonment of from eight days to six months and with a fine of from 26 to 500 francs, or with one of these penalties only, with whom shall be found commodities or beverages suitable for food and intended to be sold or retailed, and who knew that they were adulterated.

ART. 502. In the cases provided for in the two preceding articles, the tribunal may order that the sentence shall be posted in the places it shall designate and inserted, entire or by extracts, in the journals which it shall indicate; all at the expense of the condemned.

If the offender is condemned to an imprisonment exceeding six months, the license shall be taken away from him and he shall not be able to obtain another during the term of his sentence.

ART. 503. Adulterated commodities for food or beverages found in the possession of the offender shall be seized and confiscated.

If they may be fit for food, they shall be placed at the disposition of the authorities where the misdemeanor has been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 504. The provisions of article 462† shall be applicable to the misdemeanors provided in articles 496, 498, and 499.

ART. 561. Those shall be punished with a fine of from 10 to 20 francs and with an imprisonment of from one to five days, or with one of these penalties only:

* * * * *

(2) Who shall have sold, or retailed or exposed for sale eatables, beverages, commodities or articles for food spoiled or decomposed;

*ART. 33. The courts and tribunals may, in the cases provided for by the law, forbid, totally or partly, to the condemned guilty of misdemeanors (*correctionnels*), the rights enumerated in article 31, for a term of from five to ten years.

ART. 31. All sentences of condemnation to the penalty of death or hard labor shall pronounce, against the condemned, the perpetual interdiction of the right:

- (1) To again fill any public functions, employments, or offices;
- (2) To vote, for election, or for eligibility;
- (3) To wear any decoration, any title of nobility;
- (4) To be sworn as expert, witness to an instrument or voucher to deeds; to give evidence for the sake of justice otherwise than for simple information (*simple renseignement*);
- (5) To take part in family councils, to be appointed to the position of guardian, legal guardian (*subrogé*) or trustee, if it be not to the interest of their children and upon the judgment formed by the family council; as well as to again fill the function of judicial counselor or provisional administrator;
- (6) To carry arms, to enlist in the militia (*garde civique*) or to serve in the army.

†ART. 462. Damages shall only be imposed for theft committed by married people to the prejudice of their consorts; by a widower or widow, as to those goods which have belonged to their deceased spouse; by descendants, to the prejudice of their progenitors, by progenitors to the prejudice of their descendants, or by relatives of the same degree.

All other persons who shall have participated in these thefts or concealed all or part of the articles stolen shall be punished as if the preceding provisions did not exist.

(3) Who, without the fraudulent intention contemplated by article 500 (1), shall have sold, retailed or exposed for sale adulterated eatables, beverages, commodities or articles for food.

Eatables, beverages, commodities or articles for food spoiled, decomposed, or adulterated, which shall be found in possession of the offender, shall be seized and confiscated.

If they may serve as food, they shall be placed at the disposal of the authorities where the deed shall have been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 562. * * * Concerning the infractions provided for by the preceding article, the judge may, in case of a repetition of the offense, impose, in addition, the penalty of imprisonment not exceeding nine days.

ART. 565. It shall be a repetition of the offense, in the cases provided for by the four preceding articles (561 *et seq.*), when the transgressor has already been condemned, in the twelve months preceding, for the same infraction and by the same tribunal.

ART. 566. When, in the cases provided for by the four preceding articles (561 *et seq.*), extenuating circumstances exist, the fine may be reduced to 5 francs, but it shall not be, in any case, less than 1 franc.

GREAT BRITAIN.

[From an official copy.]

SALE OF FOOD AND DRUGS, 1875.

[38 and 39 Vict., ch. 63.]

Arrangement of clauses.

1. Repeal of statutes.
2. Interpretation of words.

Description of Offences.

3. Prohibition of the mixing of injurious ingredients, and of selling the same.
4. Prohibition of the mixing of drugs with injurious ingredients, and of selling the same.
5. Exemption in case of proof of absence of knowledge.
6. Prohibition of the sale of articles of food and of drugs not of the proper nature, substance, and quality.
7. Provisions for the sale of compounded articles of food and compounded drugs.
8. Protection from offenses by giving of label.
9. Prohibition of the abstraction of any part of an article of food before sale, and selling without notice.

Appointment and Duties of Analysts and Proceedings to obtain Analysis.

10. Appointment of analysts.
11. Town council of a borough may engage the analyst of another borough or of the county.
12. Power to purchaser of an article of food to have it analyzed.
13. Officer named to obtain a sample of food or drug to submit to analyst.
14. Provision for dealing with the sample when purchased.
15. Provision when sample is not divided.
16. Provision for sending article to the analyst through the post-office.
17. Person refusing to sell any article to any officer liable to penalty.
18. Form of the certificate.
19. Quarterly report of the analyst.

Proceedings against Offenders.

20. Proceedings against offenders.
21. Certificate of analyst *prima facie* evidence for the prosecution, but analyst to be called if required. Defendant and his wife may be examined.
22. Power to justices to have articles of food and drug analyzed.
23. Appeal to quarter sessions.
24. In any prosecution defendant to prove that he is protected by exception or provision.
25. Defendant to be discharged if he prove that he bought the article in the same state as sold, and with a warranty. No costs except on issues proved against him.
26. Application of penalties.
27. Punishment for forging certificate or warranty; for willful misapplication of warranty; for false warranty; for false label.
28. Proceedings by indictment and contracts not to be affected.

Expenses of executing the Act.

29. Expenses of executing Act.

Special Provision as to Tea.

- 30. Tea to be examined by the Customs on importation.
- 31. Interpretation of Act.
- 32. Provision for the liberty of a cinque-port.
- 33. Application of the Act to Scotland.
- 34. Interpretation of terms in application of Act to Ireland.
- 35. Commencement of the Act.
- 36. Title of the Act.
Schedule.

CHAPTER 63.—*An Act to repeal the Adulteration of Food Acts, and to make better provision for the Sale of Food and Drugs in a pure state. (11th August, 1875.)*

Whereas it is desirable that the Acts now in force relating to the adulteration of food should be repealed, and that the law regarding the sale of food and drugs in a pure and genuine condition should be amended:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. From the commencement of this Act the statutes of the twenty-third and twenty-fourth of Victoria, chapter 84; of the thirty-first and thirty-second of Victoria, chapter 121, section 24; of the thirty-third and thirty-fourth of Victoria, chapter 26 section 3, and of the thirty-fifth and thirty-sixth of Victoria, chapter 74, shall be repealed except in regard to any appointment made under them and not then determined, and in regard to any offence committed against them or any prosecution or other act commenced and not concluded or completed, and any payment of money then due in respect of any provision thereof.

2. The term "food" shall include every article used for food or drink by man, other than drugs or water:

The term "drug" shall include medicine for internal or external use:

The term "county" shall include every county, riding, and division, as well as every county of a city or town not being a borough:

The term "justices" shall include any police and stipendiary magistrate invested with the powers of a justice of the peace in England, and any divisional justices in Ireland.

Description of Offenses.

3. No person shall mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any article of food with any ingredient or material so as to render the article injurious to health, with intent that the same may be sold in that state, and no person shall sell any such article so mixed, colored, stained, or powdered, under a penalty in each case not exceeding £50 for the first offense; every offense, after a conviction for a first offense, shall be a misdemeanor, for which the person, on conviction, shall be imprisoned for a period not exceeding six months with hard labor.

4. No person shall, except for the purpose of compounding as herein-after described, mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any drug with any ingredient or material so as to affect injuriously the quality or potency of such drug, with intent that the same may be sold in that state, and no person shall sell any such drug so mixed, colored, stained, or powdered, under the same penalty in each case respectively as in the preceding section for a first and subsequent offense.

5. Provided that no person shall be liable to be convicted under either of the two last foregoing sections of this Act in respect of the sale of any article of food, or of any drug, if he shows to the satisfaction of the justice or court before whom he is charged that he did not know of the article of food or drug sold by him being so mixed, colored, stained, or powdered as in either of those sections mentioned, and that he could not with reasonable diligence have obtained that knowledge.

6. No person shall sell, to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance, and quality of the article demanded by such purchaser, under a penalty not exceeding £20; provided that an offense shall not be deemed to be committed under this section in the following cases; that is to say,

(1) Where any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce, in a state fit for carriage or consumption and not fraudulently to increase the bulk, weight, or measure of the food or drug, or conceal the inferior quality thereof;

(2) Where the drug or food is a proprietary medicine, or is the subject of a patent in force, and is supplied in the state required by the specification of the patent;

(3) Where the food or drug is compounded as in this act mentioned;

(4) Where the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation.

7. No person shall sell any compound article of food or compounded drug which is not composed of ingredients in accordance with the demand of the purchaser, under a penalty of not exceeding £20.

8. Provided that no person shall be guilty of any such offense as aforesaid in respect of the sale of an article of food or a drug mixed with any matter or ingredient not injurious to health, and not intended fraudulently to increase its bulk, weight, or measure, or conceal its inferior quality, if at the time of delivering such article or drug he shall supply to the person receiving the same a notice, by a label distinctly and legibly written or printed on or with the article or drug, to the effect that the same is mixed.

9. No person shall, with the intent that the same may be sold in its altered state without notice, abstract from an article of food any part of it so as to affect injuriously its quality, substance, or nature, and no person shall sell any article so altered without making disclosure of the alteration, under a penalty in each case not exceeding £20.

Appointment and Duties of Analysts, and Proceedings to obtain Analysis.

10. In the city of London and the liberties thereof the Commissioners of Sewers of the city of London and the liberties thereof, and in all other parts of the metropolis the vestries and district boards acting in execution of the Act for the better local management of the metropolis, the court of quarter sessions of every county, and the town council of every borough having a separate court of quarter sessions, or having under any general or local Act of Parliament or otherwise a separate police establishment, may, as soon as convenient after the passing of this Act, where no appointment has been hitherto made, and in all cases as and when vacancies in the office occur, or when required so to do by the Local Government Board, shall, for their respective city, districts, counties, or boroughs, appoint one or more persons possessing competent knowledge, skill, and experience, as analysts of all articles of food and drugs sold within the said city, metropolitan districts, counties, or boroughs, and shall pay to such analysts such remuneration as shall be mutually agreed upon, and may remove him or them as they shall deem proper; but such appointments and removals shall at all times be subject to the approval of the Local Government Board, who may require satisfactory proof of competency to be supplied to them, and may give their approval absolutely or with modifications as to the period of the appointment and removal, or otherwise: Provided, That no person shall hereafter be appointed an analyst for any place under this section who shall be engaged directly or indirectly in any trade or business connected with the sale of food or drugs in such place.

In Scotland the like powers shall be conferred and the like duties shall be imposed upon the commissioners of supply at their ordinary meetings for counties, and the commissioners or boards of police, or where there are no such commissioners or boards, upon the town councils for boroughs within their several jurisdictions; provided that one of Her Majesty's Principal Secretaries of State in Scotland shall be substituted for the Local Government Board of England.

In Ireland the like powers and duties shall be conferred and imposed respectively upon the grand jury of every county and town council of every borough; provided that the Local Government Board of Ireland shall be substituted for the Local Government Board of England.

11. The town council of any borough may agree that the analyst appointed by any neighboring borough or for the county in which the borough is situated, shall act for their borough during such time as the said council shall think proper, and shall make due provision for the payment of his remuneration, and if such analyst shall consent, he shall during such time be the analyst for such borough for the purposes of this Act.

12. Any purchaser of an article of food or of a drug in any place being a district, county, city, or borough where there is any analyst appointed under this or any Act hereby repealed shall be entitled, on payment to such analyst of a sum not exceeding 10s. 6d., or if there be no such analyst then acting for such place, to the analyst of another place, of such sum as may be agreed upon between such person and the analyst, to have such article analyzed by such analyst, and to receive from him a certificate of the result of his analysis.

13. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure any sample of food or drugs, and if he suspect the same to have been sold to him contrary to any provision of this Act,

shall submit the same to be analyzed by the analyst of the district or place for which he acts, or if there be no such analyst then acting for such place, to the analyst of another place, and such analyst shall, upon receiving payment as is provided in the last section, with all convenient speed analyze the same and give a certificate to such officer, wherein he shall specify the result of the analysis.

14. The person purchasing any article with the intention of submitting the same to analysis shall, after the purchase shall have been completed, forthwith notify to the seller or his agent selling the article his intention to have the same analyzed by the public analyst, and shall offer to divide the article into three parts to be then and there separated, and each part to be marked and sealed or fastened up in such manner as its nature will permit, and shall, if required to do so, proceed accordingly, and shall deliver one of the parts to the seller or his agent.

He shall afterwards retain one of the said parts for future comparison, and submit the third part, if he deems it right to have the article analyzed, to the analyst.

15. If the seller or his agent do not accept the offer of the purchaser to divide the article purchased in his presence, the analyst receiving the article for analysis shall divide the same into two parts, and shall seal or fasten up one of those parts, and shall cause it to be delivered, either upon receipt of the sample or when he supplies his certificate to the purchaser, who shall retain the same for production in case proceedings shall afterwards be taken in the matter.

16. If the analyst do not reside within 2 miles of the residence of the person requiring the article to be analyzed, such article may be forwarded to the analyst through the post-office as a registered letter, subject to any regulations which the Postmaster-General may make in reference to the carrying and delivery of such article, and the charge for the postage of such article shall be deemed one of the charges of this Act or of the prosecution, as the case may be.

17. If any such officer, inspector, or constable, as above described, shall apply to purchase any article of food or any drug exposed to sale, or on sale by retail on any premises or in any shop or stores, and shall tender the price for the quantity which he shall require for the purpose of analysis, not being more than shall be reasonably requisite, and the person exposing the same for sale shall refuse to sell the same to such officer, inspector, or constable, such person shall be liable to a penalty not exceeding £10.

18. The certificate of the analysis shall be in the form set forth in the schedule hereto, or to the like effect.

19. Every analyst appointed under any Act hereby repealed or this Act shall report quarterly to the authority appointing him the number of articles analyzed by him under this Act during the foregoing quarter, and shall specify the result of each analysis and the sum paid to him in respect thereof, and such report shall be presented at the next meeting of the authority appointing such analyst, and every such authority shall annually transmit to the Local Government Board, at such time and in such form as the Board shall direct, a certified copy of such quarterly report.

Proceedings against Offenders.

20. When the analyst, having analyzed any article shall have given his certificate of the result, from which it may appear that an offense against some one of the provisions of this Act has been committed, the person causing the analysis to be made may take proceedings for the recovery of the penalty herein imposed for such offense, before any justices in petty sessions assembled having jurisdiction in the place where the article or drug sold was actually delivered to the purchaser, in a summary manner.

Every penalty imposed by this act shall be recovered in England in the manner prescribed by the eleventh and twelfth of Victoria, chapter 43. In Ireland such penalties and proceedings shall be recoverable, and may be taken with respect to the police district of Dublin metropolis, subject and according to the provisions of any Act regulating the powers and duties of justices of the peace for such district, or of the police of such district; and with respect to other parts of Ireland, before a justice or justices of the peace sitting in petty sessions, subject and according to the provisions of "The Petty Sessions (Ireland) Act, 1851," and any Act amending the same.

Every penalty herein imposed may be reduced or mitigated according to the judgment of the justices.

21. At the hearing of the information in such proceeding the production of the certificate of the analyst shall be sufficient evidence of the facts therein stated, unless the defendant shall require that the analyst shall be called as a witness, and the parts of the articles retained by the person who purchased the article shall be produced, and the defendant may, if he think fit, tender himself and his wife to be examined on his behalf, and he or she shall, if he so desire, be examined accordingly.

22. The justices before whom any complaint may be made, or the court before whom any appeal may be heard, under this Act may, upon the request of either party, in their discretion cause any article of food or drug to be sent to the Commissioners of Inland Revenue, who shall thereupon direct the chemical officers of their department

at Somerset House to make the analysis, and give a certificate to such justices of the result of the analysis; and the expense of such analysis shall be paid by the complainant or the defendant as the justices may by order direct.

23. Any person who has been convicted of any offense punishable by any Act hereby repealed or by this Act by any justices may appeal in England to the next general or quarter sessions of the peace which shall be held for the city, county, or town or place wherein such conviction shall have been made, provided that such person enter into a recognizance within three days next after such conviction, with two sufficient sureties, conditioned to try such appeal, and to be forthcoming to abide the judgment and determination of the court at such general or quarter sessions, and to pay such costs as shall be by such court awarded; and the justices before whom such conviction shall be had are hereby empowered and required to take such recognizance; and the court at such general or quarter sessions are hereby required to hear and determine the matter of such appeal, and may award such costs to the party appealing or appealed against as they or he shall think proper.

In Ireland any person who has been convicted of any offense punishable by this act may appeal to the next court of quarter sessions to be held in the same division of the county where the conviction shall be made by any justice or justices in any petty sessions district, or to the recorder at his next sessions where the conviction shall be made by the divisional justices in the police district of Dublin metropolis, or to the recorder of any corporate or borough town when the conviction shall be made by any justice or justices in such corporate or borough town (unless when any such sessions shall commence within ten days from the date of any such conviction, in which case, if the appellant sees-fit, the appeal may be made to the next succeeding sessions to be held for such division or town), and it shall be lawful for such court of quarter sessions or recorder (as the case may be) to decide such appeal, if made in such form and manner and with such notices as are required by the said Petty Sessions Acts respectively hereinbefore mentioned as to appeals against orders made by justices at petty sessions, and all the provisions of the said Petty Sessions Acts respectively as to making appeals and as to executing the orders made on appeal, or the original orders where the appeals shall not be duly prosecuted, shall also apply to any appeal made under this Act.

24. In any prosecution under this Act, where the fact of an article having been sold in a mixed state has been proved, if the defendant shall desire to rely upon any exception or provision contained in this Act, it shall be incumbent upon him to prove the same.

25. If the defendant in any prosecution under this Act prove to the satisfaction of the justices or court that he had purchased the article in question as the same in nature, substance, and quality as that demanded of him by the prosecutor, and with a written warranty to that effect, that he had no reason to believe at the time when he sold it that the article was otherwise, and that he sold it in the same state as when he purchased it, he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor, unless he shall have given due notice to him that he will rely on the above defense.

26. Every penalty imposed and recovered under this Act shall be paid in the case of a prosecution by any officer, inspector, or constable of the authority who shall have appointed an analyst or agreed to the acting of an analyst within their district, to such officer, inspector, or constable, and shall be by him paid to the authority for whom he acts, and be applied towards the expenses of executing this Act, any Statute to the contrary notwithstanding; but in the case of any other prosecution the same shall be paid and applied in England according to the law regulating the application of penalties for offenses punishable in a summary manner, and in Ireland in the manner directed by the Fines Act, Ireland, 1851, and the Acts amending the same.

27. Any person who shall forge, or shall utter, knowing it to be forged for the purposes of this Act, any certificate or any writing purporting to contain a warranty, shall be guilty of a misdemeanor and be punishable on conviction by imprisonment for a term of not exceeding two years with hard labor;

Every person who shall willfully apply to an article of food, or a drug, in any proceedings under this Act, a certificate or warranty given in relation to any other article or drug, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

Every person who shall give a false warranty in writing to any purchaser in respect of an article of food or a drug sold by him as principal or agent, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

And every person who shall willfully give a label with any article sold by him which shall falsely describe the article sold, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20.

28. Nothing in this Act contained shall affect the power of proceeding by indictment, or take away any other remedy against any offender under this Act, or in any way interfere with contracts and bargains between individuals, and the rights and remedies belonging thereto.

Provided that in any action brought by any person for a breach of contract on the sale of any article of food or of any drug, such person may recover alone or in addition to any other damages recoverable by him the amount of any penalty in which he may have been convicted under this Act, together with the costs paid by him upon such conviction and those incurred by him in and about his defense thereto, if he prove that the article or drug the subject of such conviction was sold to him as and for an article or drug of the same nature, substance, and quality as that which was demanded of him, and that he purchased it not knowing it to be otherwise, and afterwards sold it in the same state in which he purchased it; the defendant in such action being nevertheless at liberty to prove that the conviction was wrongful, or that the amount of costs awarded or claimed was unreasonable.

Expenses of executing the Act.

29. The expenses of executing this Act shall be borne, in the city of London and the liberties thereof, by the consolidated rates raised by the Commissioners of Sewers of the city of London and the liberties thereof, and in the rest of the metropolis by any rates or funds applicable to the purposes of the Act for the better local management of the metropolis, and otherwise as regards England, in counties by the county rate, and in boroughs by the borough fund or rate;

And as regards Ireland, in counties by the grand jury cess, and in boroughs by the borough fund or rate; all such expenses payable in any county out of grand jury cess shall be paid by the treasurer of such county; and

The grand jury of any such county shall, at any assizes at which it is proved that any such expenses have been incurred or paid without previous application to presentment sessions, present to be raised off and paid by such county the moneys required to defray the same.

Special Provision as to Tea.

30. From and after the 1st day of January, 1876, all tea imported as merchandise into and landed at any port in Great Britain or Ireland shall be subject to examination by persons to be appointed by the Commissioners of Customs, subject to the approval of the Treasury, for the inspection and analysis thereof, for which purpose samples may, when deemed necessary by such inspectors, be taken and with all convenient speed be examined by the analysts to be so appointed; and if upon such analysis the same shall be found to be mixed with other substances or exhausted tea, the same shall not be delivered unless with the sanction of the said commissioners, and on such terms and conditions as they shall see fit to direct, either for home consumption or for use as ships' stores or for exportation; but if on such inspection and analysis it shall appear that such tea is, in the opinion of the analyst, unfit for human food, the same shall be forfeited and destroyed or otherwise disposed of in such manner as the said commissioners may direct.

31. Tea to which the term "exhausted" is applied in this Act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

32. For the purposes of this Act every liberty of a cinque port not comprised within the jurisdiction of a borough shall be part of the county in which it is situated, and subject to the jurisdiction of the justices of such county.

33. In the application of this Act to Scotland the following provisions shall have effect:

- (1) The term "misdemeanor" shall mean "a crime or offense:"
- (2) The term "defendant" shall mean "defender" and include "respondent:"
- (3) The term "information" shall include "complaint:"
- (4) This Act shall be read and construed as if for the term "justices," wherever it occurs therein, the term "sheriff" were substituted:
- (5) The term "sheriff" shall include "sheriff substitute:"
- (6) The term "borough" shall mean any royal burgh and any burgh returning or contributing to return a member to Parliament:
- (7) The expenses of executing this Act shall be borne in Scotland, in counties, by the county general assessment, and in burghs by the police assessment:

(8) This Act shall be read and construed as if for the expression "the Local Government Board," wherever it occurs therein, the expression "one of Her Majesty's Principal Secretaries of State" were substituted:

(9) All penalties provided by this Act to be recovered in a summary manner shall be recovered before the sheriff of the county in the sheriff court, or at the option of the person seeking to recover the same in the police court, in any place where a sheriff officiates as a police magistrate under the provisions of "The Summary Procedure Act, 1864," or of the Police Act in force for the time in any place in which a sheriff

officiates as aforesaid, and all the jurisdiction, powers, and authorities necessary for this purpose are hereby conferred on sheriffs:

Every such penalty may be recovered at the instance of the procurator fiscal of the jurisdiction, or of the person who caused the analysis to be made from which it appeared that an offense had been committed against some one of the provisions of this Act:

Every penalty imposed and recovered under this Act shall be paid to the clerk of court, and by him shall be accounted for and paid to the treasurer of the county general assessment, or the police assessment of the burgh, as the sheriff shall direct:

(10) Every penalty imposed by this Act may be reduced or mitigated according to the judgment of the sheriff:

(11) It shall be competent to any person aggrieved by any conviction by a sheriff in any summary proceeding under this Act to appeal against the same to the next circuit court, or where there are no circuit courts to the High Court of Justiciary at Edinburgh, in the manner prescribed by such of the provisions of the Act of the twentieth year of the reign of King George the Second, chapter 43, and any Acts amending the same, as relate to appeals in matters criminal, and by and under the rules, limitations, conditions, and restrictions contained in the said provisions.

34. In the application of this Act to Ireland,

The term "borough" shall mean any borough subject to the Act of the session of the third and fourth years of the reign of Her present Majesty, chapter 108, intituled "An Act for the regulation of Municipal Corporations in Ireland:"

The term "county" shall include a county of a city and a county of a town not being a borough:

The term "assizes" shall, with respect to the county of Dublin, mean "presenting term:"

The term "treasurer of the county" shall include any person or persons or bank in any county performing duties analogous to those of the treasurer of the county in counties, and, with respect to the county of Dublin it shall mean the finance committee:

The term "police constable" shall mean, with respect to the police district of Dublin metropolis, constable of the Dublin Metropolitan Police, and with respect to any other part of Ireland, constable of the Royal Irish Constabulary.

35. This Act shall commence on the 1st day of October, 1875.

36. This Act may be cited as "The Sale of Food and Drugs Act, 1875."

SCHEDULE.

Form of Certificate.

To* _____

I, the undersigned, public analyst for the _____, do hereby certify that I received on the _____ day of _____, 18____, from _____, a sample of _____ for analysis, (which then weighed _____), and have analyzed the same, and declare the result of my analysis to be as follows:

I am of opinion that the same is a sample of genuine.

Or, I am of opinion that the said sample contained the parts as under, or the per centages of foreign ingredients as under _____.

Observations.‡

As witness my hand this _____ day of _____, A. B., _____ at _____.

SALE OF FOOD AND DRUGS ACT AMENDMENT ACT, 1879.

[From an official copy.]

[42 and 43 Vict., chap. 30.]

CHAPTER 30.—*An Act to amend the Sale of Food and Drugs Act, 1875 (21st July, 1879).*

Whereas conflicting decisions have been given in England and in Scotland in regard to the meaning and effect of section 6 of the Sale of Food and Drugs Act, 1875, in this Act referred to as the principal Act, and it is expedient in this respect and other-

* Here insert the name of the person submitting the article for analysis.

† Here insert the name of the person delivering the sample.

‡ When the article cannot be conveniently weighed, this passage may be erased, or the blank may be left unfilled.

§ Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article portable or palatable, or of preserving it, or of improving the appearance, or was unavoidable, and may state whether in excess of what is ordinary, or otherwise, and whether the ingredients or materials mixed are or are not injurious to health.

In the case of a certificate regarding milk, butter, or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

wise, to amend the said Act: Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the Sale of Food and Drugs Act Amendment Act, 1879.

2. In any prosecution under the provisions of the principal Act for selling to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance, and quality of the article demanded by such purchaser, it shall be no defense to any such prosecution to allege that the purchaser, having bought only for analysis, was not prejudiced by such sale. Neither shall it be a good defense to prove that the article of food or drug in question, though defective in nature or in substance or in quality, was not defective in all three respects.

3. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market, or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure at the place of delivery any sample of any milk in course of delivery to the purchaser or consignee in pursuance of any contract for the sale to such purchaser or consignee of such milk; and such officer, inspector, or constable, if he suspect the same to have been sold contrary to any of the provisions of the principal Act, shall submit the same to be analyzed, and the same shall be analyzed, and proceedings shall be taken, and penalties on conviction be enforced in like manner in all respects as if such officer, inspector, or constable had purchased the same from the seller or consignee under section 13 of the principal Act.

4. The seller or consignor or any person or persons entrusted by him for the time being with the charge of such milk, if he shall refuse to allow such officer, inspector, or constable to take the quantity which such officer, inspector, or constable shall require for the purpose of analysis, shall be liable to a penalty not exceeding £10.

5. Any street or open place of public resort shall be held to come within the meaning of section 17 of the principal Act.

6. In determining whether an offense has been committed under section 6 of the said Act, by selling, to the prejudice of the purchaser, spirits not adulterated otherwise than by the admixture of water, it shall be a good defense to prove that such admixture has not reduced the spirit more than 25 degrees under proof for brandy, whisky, or rum, or 35 degrees under proof for gin.

7. Every liberty having a separate court of quarter sessions, except a liberty of a cinque-port, shall be deemed a county within the meaning of the said Act.

8. The town council of any borough having a separate court of quarter sessions shall be exempt from contributing towards the expenses incurred in the execution of the principal Act in respect of the county within which such borough is situate, and the treasurer of the county shall exclude the expenses so incurred from the account required by section 117 of the Municipal Corporation Act, 1835, to be sent by him to such town council.

9. The town council of any borough having under any general or local Act of Parliament, or otherwise, a separate police establishment, and being liable to be assessed to the county rate of the county within which the borough is situate, shall be paid by the justices of such county the proportionate amount contributed towards the expenses incurred by the county in the execution of the principal Act by the several parishes and parts of parishes within such borough in respect of the ratable value of the property assessable therein as ascertained by the valuation lists for the time-being in force.

10. In all prosecutions under the principal Act, and notwithstanding the provisions of section 20 of the said Act, the summons to appear before the magistrates shall be served upon the person charged with violating the provisions of the said Act within a reasonable time, and in the case of a perishable article not exceeding twenty-eight days from the time of the purchase from such person for test purposes of the food or drug, for the sale of which in contravention to the terms of the principal Act the seller is rendered liable to prosecution, and particulars of the offense or offenses against the said Act of which the seller is accused, and also the name of the prosecutor, shall be stated on the summons, and the summons shall not be made returnable in a less time than seven days from the day it is served upon the person summoned.

FRANCE.

[Translated from the Second Report of the Paris Municipal Laboratory.]

The supervision of the wholesomeness of commodities for food, of beverages, and medicines belongs in a general way to the mayors, by virtue of the law of the 16-24 August, 1790 (Title XI, articles 3 and 4), which has been subsequently confirmed by the laws of July 19-22, 1791, Title I, articles 9 and 13; of July 18, 1837, articles 10 and 11; and of April 5, 1884, relative to municipal organization. It is, then, the mayors of the departments and the prefect of police in Paris who take, in this connection, measures which appear to them necessary for the interest of the public health.

Concerning frauds in this regard, they have been repressed in a very imperfect manner by the penal code, and it was to modify this state of affairs that the law of March 27, 1851, was passed, which now governs this matter and the provisions of which have been made applicable to beverages by a law of May 5, 1855.

LAW OF 27TH MARCH, 1851, TENDING TOWARDS THE MORE EFFICACIOUS REPRESSION OF CERTAIN FRAUDS IN THE SALE OF MERCHANDISE.

ARTICLE 1. Those are punished with the penalties stated in article 423 of the penal code—

(1) Who shall adulterate substances or commodities for food or medicines intended for sale;

(2) Who shall sell or offer for sale substances or commodities for food or medicines which they know to be adulterated or decomposed;

(3) Who shall have deceived or attempted to deceive, regarding the quantity of articles delivered, the persons to whom they sell or from whom they buy, either by the use of false weights or measures, or instruments not exact used in weighing or in measuring, whether by adroit act or method tending to pervert the operation of weighing or measuring, or to fraudulently increase the weight or volume of the merchandise, even before this operation; or, finally, by fraudulent indications giving rise to the belief that the weighing is straightforward and exact.

ART. 2. If, in the cases provided for by article 423 of the penal code or by article 1 of this law, there is question of a merchandise containing mixtures injurious to health, the fine shall be from 50 to 500 francs, unless the fourth of the restitutions and damages exceeds this last-named amount; and the term of imprisonment shall be from three months to two years.

This present article shall be applicable even in the case where the injurious adulteration shall have been known to the purchaser or consumer.

ART. 3. Those shall be punished with a fine of from 16 to 25 francs and with imprisonment for from six to ten days, or one of these penalties only, according to the circumstances, who, with unlawful intent, shall have in their warehouses, shops, workshops, mercantile establishments, or in market-houses, fairs or trades places, whether it be false weights or measures, or other inexact apparatus used for weighing or measuring, whether it be substances for food or medicines which they know to be adulterated or decomposed.

If the adulterated substance is injurious to health, the fine may be raised to 50 francs and the imprisonment to fifteen days.

ART. 4. When the accused, convicted of infringement of this present law or of article 423 of the penal code, shall have, in the five years which have preceded the misdemeanor, been sentenced for infraction of this law or of article 423, the penalty may be increased to double the maximum; the fine imposed by article 423 and by articles 1 and 2 of this law may at the same time be raised even to 1,000 francs, if the half of the costs of the restitutions and damages imposed does not exceed this sum; all without prejudice to the application, if expedient, of articles 57 and 58 of the penal code.

ART. 5. Commodities, the sale, use or possession of which constitutes the misdemeanor, shall be confiscated, conformably to article 423 and to articles 477 and 481 of the penal code.

If they are fit for use as food or medicine, the court may place them at the disposal of the Government to be given to the charitable institutions.

If they are unfit for this use or injurious, these commodities shall be destroyed or poured out, at the expense of the condemned. The court may order that the destruction or pouring out shall take place in front of the establishment or dwelling of the condemned.

ART. 6. The court may order the posting of the sentence in the places which it shall designate, and its insertion, entire or by extracts, in all the journals which it shall name, all at the expense of the condemned.

ART. 7. Article 463 of the penal code shall be applicable to the misdemeanors provided for by this present law.

ART. 8. Two-thirds of the total amount of the fines are assigned to the communities in which the misdemeanors shall have been proved.

ART. 9. Articles 475, No. 14, and 479, No. 5, of the penal code are repealed.

LAW OF THE 5TH OF MAY, 1855, WHICH DECLARES THE LAW OF THE 27TH OF MARCH, 1851, APPLICABLE TO BEVERAGES.

ARTICLE 1. The provisions of the law of the 27th of March, 1851, are applicable to beverages.

ART. 2. Article 318 and No. 6 of article 475 of the penal code are and remain repealed.

Penal code.

ART. 57 (modified by the law of March 13, 1863). Whosoever, having been condemned for a crime to a penalty greater than one year of imprisonment, shall have committed a misdemeanor or crime which is punishable with correctional penalties (peines correctionnelles) only [i. e. punishable by fine or imprisonment], shall be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled. The condemned, moreover, may be placed under the special espionage of the police for five years at least and ten years at most.

ART. 58 (modified by the law of May 13, 1863). Offenders sentenced for misdemeanors to an imprisonment of more than one year shall also, in case of a new misdemeanor or a crime punishable only by fine or imprisonment (peines correctionnelles), be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled; they shall, in addition, be placed under special surveillance by the Government for five years at least and ten years at most.

ART. 387 (modified by the law of May 13, 1863). Carriers, boatmen or their agents who shall have altered or attempted to alter wines or any other kind of merchandise, the transportation of which has been confided to them, and who shall have effected or attempted to effect this alteration by the mixture of harmful substances, shall be punished with imprisonment from two to five years and with a fine of 25 to 500 francs. They may, in addition, be deprived of the rights mentioned in article 42 of this present code, during five years at least, and ten years at most; they may also, by sentence or judgment, be placed under the surveillance of the police during the same number of years.

If the mixture has been of substances not harmful, the penalty shall be imprisonment for from one month to one year and a fine of 16 to 100 francs.

ART. 423. Whosoever shall have deceived the purchaser as to the standard of gold and silver articles, as to the quality of an imitation gem sold for a precious stone; as to the nature of all kinds of merchandise; whosoever, by false weights or false measures, shall have deceived as to the quantity of goods sold, shall be punished with imprisonment for three months at least, one year at most, and with a fine which may not exceed the fourth of the cost of the restitutions and damages, nor be less than 50 francs.

The adulterated commodities, or their value, if still in the possession of the vender, shall be confiscated; the false weights and false measures shall be confiscated, and, in addition, be destroyed.

The court may order the posting of the sentence in the places which it shall designate and its insertion, entire or in part, in all the journals it shall designate, all at the expense of the condemned.

(This last paragraph was added by the law of May 13, 1863).

ART. 471. Those persons shall be punished with a fine of from 1 franc to 5 francs, inclusive:

* * * * *

(15) Who shall have violated the regulation lawfully made by the administrative authority and those who have not conformed to the regulations or public decrees issued by the municipal authority by virtue of articles 3 and 4, Title XI, of the law of the 16-24 August, 1790, and of article 46, Title I, of the law of 19-22 July, 1791.

ART. 474. The penalty of imprisonment against all persons mentioned in article 471, shall always last, in case of a repetition of the offence, for three days at most.

ART. 477. These shall be seized and confiscated:

* * * * *

(2) Adulterated beverages found in possession of the seller or retailer; these beverages shall be poured out for destruction;

* * * * *

(4) Eatables spoiled, decomposed or injurious; these eatables shall be destroyed.

Military code of June 9, 1857.

ART. 265. Every soldier, commissary or military purveyor who adulterates or causes to be adulterated substances, materials, commodities or liquids confided to his charge or placed under his supervision, or who, knowingly, distributes or causes to be distributed the said adulterated substances, materials, commodities or liquids, is punished by solitary confinement.

The penalty of solitary confinement is also pronounced against every soldier, commissary or military purveyor, who, with guilty intent, distributes or causes to be

distributed meats derived from animals infected with contagious diseases, or materials, substances, commodities or liquids spoiled or decomposed. If extenuating circumstances exist, the penalty of solitary confinement shall be reduced to that of imprisonment for from one year to five years, with deprivation of his commission, if the offender is an officer.

Code of maritime law of June 4, 1858.

It provides regulations similar to the preceding.

For further reference, see—

- (1) The ordinance of October 29, 1846, the decree of July 8, 1850, concerning poisonous substances, and that of the 28th of September, 1882, on the sale of the Indian berry.
- (2) The ordinances of the prefecture of police of Paris under date of 15th of June, 1862, of the 8th of June, 1881, and the 3d of July, 1883, concerning the coloration of articles of food.
- (3) The ordinances of the same under date of March 21, 1879, and July 7, 1881, concerning the manufacture of packages for preserved food.
- (4) The ordinances of the same of the 1st of February, 1861, and the 18th of July, 1862, concerning the greening of pickles, etc., with copper.
- (5) Of the 2d of July, 1878, concerning glazed pottery.
- (6) Of April 5, 1884, concerning the coloration of children's toys.
- (7) Of April 30, 1881, concerning the preparation of beer.
- (8) Of February 23, 1881, concerning the addition of salicylic acid.
- (9) Of the 13th of May, 1882, concerning the sale of artificial butter.
- (10) Circulars of October 18, 1876; September 1, 1879; and of July 27, 1880, on the coloration of wines.

GERMANY.

[Translated from an official copy.]

LAW OF THE 14TH OF MAY, 1879, RELATING TO THE TRADE IN ARTICLES OF FOOD AND FOR CONSUMPTION AND ARTICLES IN COMMON USE (BULLETIN OF LAWS OF THE EMPIRE, P. 145.)

§ 1. The trade in articles for food and for consumption, of toys, wall-papers, coloring matters, eating, drinking or cooking utensils, as well as petroleum, is subject to surveillance under the provisions of the present law.

§ 2. Officers of the police are authorized to enter places where the articles designated by § 1 are placed on sale, both during business hours or while these places are accessible to the public.

They are authorized to take, as they see fit, for the purpose of examination, samples, for which a receipt must be given, of articles of the kind designated by § 1, which are found at the above-named places, or which are exposed for sale, sold, or peddled about public places, in the markets, squares, or streets. Upon demand of the dealers, he may be allowed to retain part of the sample, officially sealed. An indemnity shall be paid for the sample taken equal to its market price.

§ 3. During the hours indicated by § 2, the police are authorized to proceed to the houses of persons having been sentenced to a penalty of imprisonment by virtue of §§ 10, 12, and 13, of the present law, for the investigation of the places where articles of the kind named in § 1 are exposed for sale, or which are used as places of deposit, or for the manufacture of such articles.

This authority begins at the time when the sentence takes effect, and ceases after the expiration of three years, counting from the day on which the term of imprisonment has ceased, expired, or has been remitted.

§ 4. The full authority of the officers appointed to enforce the measures provided in §§ 2 and 3, is regulated by the provisions governing the matter in each particular state.

All regulations of a state giving to the police powers more extended than those described by §§ 2 and 3 remain in force.

§ 5. By Imperial decree, given with consent of the Federal Council, special laws can be decreed for the Empire, in the interest of the public health, and which forbid—

- (1) Certain methods of manufacture, and of the preservation and packing of articles of food and for consumption, intended for sale;
- (2) The selling and offering for sale of articles of food and for consumption of a certain nature or under a name not agreeing with their true character;
- (3) The sale and offering for sale of animals infected with certain diseases for the purpose of slaughtering, as well as the sale and offering for sale of meats from diseased animals;

(4) The use of certain material and coloring matter in the manufacture of clothing, toys, wall-papers, eating, drinking or cooking utensils, as well as the sale and offering for sale of articles manufactured contrary to this prohibition;

(5) The selling and offering for sale of petroleum of a certain quality.

§ 6. By Imperial decree, given with the consent of the Federal Council, the manufacture, trade in, and offering for sale of substances intended for the adulteration of articles of food and for consumption may be forbidden or restricted throughout the Empire.

§ 7. The Imperial decrees, given in conformity with §§ 5 and 6, shall be immediately submitted to the Reichstag, in the event of its being in session; in the contrary case, at the next session. If the Reichstag so require, they will be repealed.

§ 8. Infringements upon the regulations made in accordance with §§ 5 and 6 are punishable by a fine of 150 marks or by arrest.

The States of the Empire are forbidden to promulgate laws imposing a greater penalty.

§ 9. Whoever shall refuse, in defiance of §§ 2 to 4, to allow entrance to their places, the taking of samples, or investigation, is punished by a fine of from 50 to 150 marks or by arrest.

§ 10. Any person shall be punished by imprisonment for six months and a fine of 1,500 marks, or by either of these penalties:

(1) Who, for the purpose of misleading in trade, imitates or adulterates articles for food or for consumption;

(2) Who knowingly sells, under concealment of the facts, any articles of food or for consumption which are spoiled, counterfeited, or adulterated, or who offers them for sale under a name intended to deceive.

§ 11. If the act provided for by § 10, No. 2, is committed through negligence the penalty shall consist of a fine of 150 marks or arrest.

§ 12. With imprisonment, which may also be accompanied by deprivation of the civil rights, is punished:

(1) Any one who shall have designedly manufactured substances intended for food or for consumption in such manner that the use of these substances shall be prejudicial to the health of man; also, who knowingly sells, offers for sale, or otherwise puts upon the market articles as food or for consumption the use of which is apt to injure human health;

(2) Who designedly shall have manufactured wearing apparel, toys, wall-papers, eating, drinking, and cooking utensils, or petroleum, in such manner that the natural or possible use of these articles might be prejudicial to health; also, one who knowingly sells, offers for sale, or puts in circulation articles of such kind.

The attempt is punishable in a case where the offense shall have occasioned serious injury or the death of a person; the penalty shall be imprisonment for five years.

§ 13. If, in cases under § 12, the enjoyment or use of the article could have the effect of destroying the health of a person, and if the delinquent has had knowledge of this fact, the penalty shall be that of imprisonment for ten years, and in case the crime shall have occasioned the death of a person, the penalty shall be imprisonment for not less than ten years, or imprisonment for life. In addition to the penalty the offender may be placed under the surveillance of the police.

§ 14. If one of the offenses contemplated by §§ 12 and 13 has been committed through negligence the penalty shall be a fine of 1,000 marks or imprisonment for six months, and if the offense has caused injury to the health of any person the term of imprisonment shall be for one year, but in case the death of a person has been occasioned thereby, the penalty shall be imprisonment for from one month to three years.

§ 15. In cases provided for by §§ 12 to 14 there shall be, over and above the penalty, the right to confiscate the articles manufactured, sold, or offered for sale, or put in circulation, in violation of the prohibitions above indicated, whether they shall or shall not belong to the offender. In cases coming under §§ 8, 10, and 11, confiscation may be ordered.

In cases provided for by §§ 12 to 14 when it is impossible to prosecute or convict any particular person, forfeiture can be enforced.

§ 16. The judgment or penal decree may order that the sentence shall be published at the expense of the guilty party.

Upon demand of a person accused who shall have been acquitted, the court shall order the publication of the acquittal, the expense thereof to be borne by the state, unless it have been charged to the accuser.

The order shall specify the manner of publication.

§ 17. If there exist, in the locality of the misdemeanor, a public laboratory for the technical examination of articles for food and for consumption, the fines imposed by virtue of the present law, as far as they are in favor of the state, shall be turned over to the treasury which sustains the laboratory, and not to the state.

DECREE OF THE 1ST OF MAY, 1882, RELATIVE TO THE USE OF POISONOUS COLORING MATTERS.

ARTICLE 1. The use of poisonous coloring matter is prohibited in the manufacture of commodities for food or of articles for consumption intended for sale. Coloring matters are considered poisonous, in the meaning of this decree, which contain the following materials or compounds: Antimony (oxide of antimony), arsenic, barium (excepting the sulphate of barium), lead, chromium (except pure oxide of chromium), cadmium, copper, mercury (except cinnabar), zinc, tin, gamboge, picric acid.

ART. 2. The preservation or the packing of commodities for food or articles for consumption, intended for sale, in wrappers colored with the poisonous coloring matters above designated, or in barrels in the construction of which the poisonous coloring matter is used in such a way that it can pass into the contents of the barrels, is forbidden.

ART. 3. The use of the poisonous coloring matters enumerated in section 1 is forbidden in the manufacture of toys, with the exception of varnishes and oil colors of zinc-white and chrome-yellow (chromate of lead).

ART. 4. The use of coloring matter prepared with arsenic in the manufacture of wall-hangings is forbidden; also coloring matters of copper with arsenic, and materials containing the like coloring matters in the manufacture of wearing apparel.

ART. 5. The placing on sale and the selling at wholesale or retail commodities for food and articles for consumption, manufactured, preserved, or packed contrary to the prescriptions of articles 1 and 2, is forbidden; also toys, wall-hangings, and wearing apparel manufactured contrary to the prescriptions of articles 3 and 4.

PRUSSIA.

[Translated from the *Revue Internationale des Falsifications des Denrées Alimentaires*, Vol. I.]

OFFICIAL DECREE OF THE 28TH OF JANUARY, 1884, REGULATING THE SALE OF MILK.

(The framing of a uniform regulation for the sale of milk applicable to the whole German Empire, or even to Prussia alone appearing to be impracticable, in view of the variations in the composition of this liquid depending on the feed of the cows, and their breed, the official decree, leaving the care of this regulation to the municipal police, contents itself with establishing certain principles which may serve for the guidance of the authorities.)

(a) *Treatment of milk at the producers' and the retailers' establishment.*—The milk should be submitted to a refrigeration to prevent its souring. The use of vessels of copper, brass, zinc, pottery, poorly glazed or made with lead enamel, must be avoided.

Persons coming in contact with invalids suffering from contagious diseases, should abstain from the handling of milk.

Places for storing or retailing milk should be clean, airy, and located at a distance from sleeping or sick rooms. All cans must be kept tightly covered by the retailer. The vessels should be scalded and then dried with a towel.

(b) *Supervision by the police.*—(The decree describes the course to be followed and the precautions to be taken in the determination of the density of milk.) In whole milk containing all the cream, the density varies between 1.029 and 1.034. In mixed or half-skimmed milk, resulting from the mingling of the skimmed milk with the morning's whole milk, the density varies between 1.031 and 1.036. Finally, in milk entirely without cream, or skimmed milk, it varies between 1.032 and 1.037, with an average of 1.0345.

But the density of milk does not always constitute a sufficient test of its composition. It is necessary, then, to determine the proportion of cream, an operation which must be confided to the care of experts, and which is effected with the Chevallier cremometer. (The circular shows the manner of using this instrument and the information deduced by means of it.)

Milk thoroughly skimmed is simply unfit for the proper nourishment of children; it can not be absolutely excluded from the market. To avoid all mistakes, milkmen are required to mark upon their cans, in an indelible manner, which of these three kinds of milk they contain.

The following should be considered as dangerous to health: bitter milk, mucilaginous milk, milk that is blue or red, milk from cows infected with apthous fevers, consumption, variola, jaundice, anthrax, mammitis, septic metritis, dysentery, pyæmia, septicæmia, delirium, malignant pustule, or rabies, and also the milk of all animals under medical treatment, and colostrum, before and after calving.

The use of carbonate of soda, salicylic and boric acids, or their salts, as preservative agents of milk, is prohibited.

(c) *Analytical examination.*—This is effected in a chemical laboratory. In doubtful cases, the expert should first commence with the examination of the milk undertaken at the retailer's (density).

After being assured of the result, he will determine the proportions of fat and dry residue (total solids). In whole milk, the fat averages 3.30 per cent., the minimum limit being fixed at 2.4 per cent. Milk half-skimmed contains one-half less of fat—less than 1.5 per cent. is generally found. In skimmed milk, if the cream has been obtained by simply standing, the average of fat is 0.7 per cent., while it is only 0.3 per cent. if the cream has been removed by the aid of the centrifugal machine. In whole milk, the dry residue averages 12.25 per cent., varying from 11 to 14 per cent.; less than 10.9 per cent. should never be accepted. In milk half-skimmed, the dry residue is diminished from $1\frac{1}{4}$ to 2 per cent.

(d) *The stable test.*—By this is meant the examination of the liquid obtained by the mixtures of all the milkings of the cow, or cows, which have furnished the milk of suspicious composition. This test, which takes place on the premises, should be made within three days at the latest, making sure that the feed of the cattle has not been surreptitiously changed, in order to lower the quality of the milk.

The stable test is indispensable in case of a claim by the dealer. It is only favorable to him when the difference in the two samples of milk—the one under suspicion and the other taken at the stable—does not exceed 2 degrees in the density, 0.3 per cent. in the proportion of fat, and 1 per cent. in the dry residue.

BAVARIA.

[Translated from the *Revue Internationale des Falsifications des Denrées Alimentaires*, Vol. I.]

The subject-matter under consideration is governed principally in Bavaria by the law of the German Empire of the 14th of May, 1879, relative to the trade in commodities for food, beverages, and condiments inserted in No. 14 of the bulletin of laws of the German Empire (p. 205, which see).

By the terms of paragraph 10 of this law, the offender is punished with imprisonment not exceeding six months, and a fine of 1,500 marks, or by either of these penalties:

- (1.) Who, with fraudulent intent, has imitated or adulterated, for trade and circulation, commodities for food, beverages, and the like;
- (2.) Who, knowingly and with intent to deceive, sells deteriorated, counterfeited, or adulterated commodities, as well as any one who places them on sale under a designation intended to mislead the public.

In accordance with paragraph 11, any one who shall have committed the misdemeanor provided for in paragraph 10, No. 2 of said law, may be sentenced to a fine not exceeding 50 marks, or the penalty of arrest not exceeding six weeks.

Under paragraph 12, whosoever has knowingly put in circulation any commodity the consumption of which might prove injurious to health, as well as any one who has sold the same, is to be punished with imprisonment not exceeding the term of five years. If the serious illness or death of a person has followed as a consequence of such sales, the penalty shall be changed to that of solitary confinement not exceeding five years. If the consumption of any such commodity should be of a nature to infect the public health, and if this circumstance was known to the offender, the penalty, under paragraph 13, shall be solitary confinement not exceeding ten years. In the case where the death of a person has been caused, the penalty shall be solitary confinement for not less than ten years, and may be for life.

If one of the misdemeanors provided for in paragraphs 12 and 13 has been unintentionally committed, a fine of 1,000 marks, or an imprisonment of six months may be imposed, as is provided for in paragraph 14. In the case where this misdemeanor shall have occasioned a serious illness, or shall have caused the death of a person, the penalty imposed may be, in the first case, imprisonment not exceeding one year, and in the second case, the imprisonment may vary from one month to three years.

Finally, paragraphs 15 and 16 relate to the confiscation of the illicit goods and the publication of the sentences imposed.

Every imitation of any commodity for food, beverage, condiment, or medicine, produced artificially with foreign substances and composed of materials other than the ingredients essential to its composition, is regarded as counterfeit.

Every commodity for food, etc., deteriorated by the use or by the addition of foreign substances, and not being of the kind it is claimed to be, is regarded as adulterated.

Beside the above-mentioned regulations of the law relative to commodities for food, etc., paragraph 367, clause 1, No. 7, of the penal code of the German Empire relative to the retailing and vending of beverages and commodities for food adulterated or decomposed, is always applicable when the conditions of paragraph 10, No. 2, and paragraph 11 of the law of May 14, 1879, fail to meet the case.

Furthermore, the person who adulterates, or the vender of the commodities adulterated, may be subjected to a heavier penalty when by the act he shall have committed a deliberate fraud. (Paragraphs 213 and 264 of the penal code of the Empire.)

Manufacture of beer.

The manufacture of beer in Bavaria is regulated separately from the law of May 14, 1879, by articles 7 and 71 of the Bavarian law of May 16, 1868, concerning the tax on malt, revised August 23, 1879, and published in No. 50 of the Bulletin of Laws of that year.

Under these regulations, it is absolutely forbidden to employ, in the manufacture of beer, substances other than water, yeast, malt, and hops, whether the beer is intended for home consumption or exportation.

In particular, the use of salicylic acid, even in small quantity, is forbidden during or after brewing. Every transgressor of the law concerning the tax on malt incurs, under article 71, a fine of from 180 to 540 marks, unless the severer penalties of the law relative to the trade in commodities for food should be applicable.

The German Federal Council has now before it a draft of a bill relative to the sale of wine, the first article of which gives the following enumeration of the chemical substances that should be prohibited as injurious to health:

Salts of barium.—Employed for déplâtrage.

Salts of lead.—Employed for déplâtrage, as well as to prevent the wine from becoming sour.

Glycerine.—Forbidden, because, as sold, it is rarely pure, and for the reason that the smooth quality of the wine thus obtained gives opportunity for frauds.

Cochineal bugs.—The scarlet bugs are used in France, Italy, Portugal, Wurtemberg, and Alsace to color wines. These bugs are injurious to health.

Salts of magnesium.—The soluble salts of magnesium have a very decided purgative effect, and their use is prohibited for that reason.

Salicylic acid.—This substance, as a means for the preservation of wine, has, of late, been greatly abused, and the scientific commission for medical affairs in Prussia has decided against the use of salicylic acid for the preservation of wine. The draft of the law adopts this view of the matter. It is very requisite to exclude any preservative agent in the least doubtful and the addition of which is unnecessary, where the healthful qualities of wine are in question.

Impure alcohol.—Impure alcohol should be prohibited in order to prevent the use of dephlegmated alcohol. The prohibition does not apply to the said liquor in the proportions employed in the manufacture of sparkling wines.

Glucose.—Non-crystallized glucose is excluded from use for the reason that it always contains impurities.

Aniline.—As to the use of aniline dyes, which should equally be forbidden—their number is very large, and new ones are continually being discovered. These substances, the effect of which upon the organism, as well as the physiological qualities, are unknown, come into competition with the vegetable colors, the harmlessness of which is established.

UNITED STATES.

STATE LAWS ON THE ADULTERATION OF FOOD AND DRUGS, DAIRY PRODUCTS, AND BUTTER SUBSTITUTES.

Alabama	Act February 28, 1867.
Arizona	Act March 8, 1883.
Arkansas	No law now in force in this State.
California	Acts March 12, 1870; March 2, 1881; March 1, 1883.
Colorado	Acts May 20, 1881; April 6, 1885.
Connecticut	Chapter 108, 1879; chapter 84, 1880; chapter 122, 1881; chapter 123, 1886; chapters 74, 85, 1887.
Dakota	Butter substitutes, act of March 10, 1885; food and drugs, act Jan. 11, 1865.
Delaware	Acts February 10, 1879; March 21, 1883.
Florida	Chapter 80, sections 34, 35, 1881.
Georgia	Sections 3003, 3004, Code 1882; acts 1882-'83, No. 329.

Idaho	Revised Statutes of 1887, sections 6916 to 6919.
Illinois	Chapter 38, Criminal Code 1885, sections 7, 8, 9, a, b, c, d, e, f, g, h, 10, 39, a, b, c, 62, 63, 104 a, b, c.
Indiana	Revised Statutes, section 2071; act March 3, 1883.
Iowa	Chapter 52, 1886; chapter 98, 1888; section 4042 Code.
Kansas	Compiled Laws of 1885, chapter 31, sections 260, 276, 277, 278, 336, and 337; Laws of 1887, chapter 174, page 256 relating to practice of pharmacy.
Kentucky	Section xvii, article xvii, chapter 23, Revised Statutes, as to selling poisonous drugs.
Louisiana	Chapter 20, 1880; chapter 82, 1882; act March 8, 1886.
Maine	Revised Statutes 128; act March 3, 1885.
Maryland	Chapter 493, 1878; chapter 493, 1883; chapter 243, 1884; act April 7, 1886.
Massachusetts	Public Statutes, chapters 56, 57, 58, 60, 208; chapter 263, 1882; chapter 257, 1883; chapters 289, 307, 310, 1884; chapters 149, 150, 352, 1885; chapters 317, 318, 1886.
Michigan	Act June 12, 1885.
Minnesota	Chapter 149, 1885; chapters 140, 141, 1887.
Mississippi	No law relative to adulteration of food or drugs found in the compilation on file in this Department.
Missouri	Revised Statutes 1879, sections 1595, 1596, 1597, 1598, 1599, 1600; Laws 1881, p. 130; Laws 1885, p. 149; Laws 1887, p. 174; Laws 1888, p. 89.
Montana	Compiled Statutes of March 1, 1887, chapter 10, fifth division, title "Offenses against Public Morality, Health, and Police."
Nebraska	Section 2345.
Nevada	General Statutes, sections 4718, 4810, 4811, 4812.
New Hampshire	Chapter 57, 1881; chapter 68, 1885; chapters 122, 127, 271, 1887.
New Jersey	Laws of 1881—An act to prevent the adulteration of drugs.....Ch. CCXVII. 1882—An act to prevent the adulteration and regulate the sale of milk.....Ch. LXXXII. 1883—An act as to adulteration of foods.....Ch. CXXXIX. 1883—An act relative to skimmed milk.....Ch. CLXXXV. 1884—An act to prevent adulteration and to regulate the sale of milk.....Ch. XC. 1885—An act entitled "An act to amend an act as to impure and imitation dairy products".....Ch. XCIII. (See also act of 1884, approved May 5, 1884. 1886—Oleomargarine act.....Ch. LXXXIV. 1887—See Chapters CXXVI and CXLIX.
New Mexico	Compiled Laws of 1884; Laws of 27th Legislative Assembly.
New York	Chapter 544, 1864; chapter 220, 1878; chapter 407, 1881; chapter 202, 1884; chapters 183, 193, 427, 458, 1885; chapter 577, 1886; chapters 223, 430, 583, 1887; chapters 298, 550, 1888.
North Carolina	No legislation on these subjects.
Ohio	Act April 27, 1885; act March 20, 1887.
Oregon	Act February 20, 1885; act April 25, 1885; act February 17, 1887.
Pennsylvania	Act May 24, 1883; act May 21, 1885.
Rhode Island	Public Statutes of 1882, chapters 84, 126, 127, 131, and 245; act March 22, 1882, chapter 276; act April 14, 1886, chapter 560.
South Carolina	Act ———, 1885; act to prevent and punish the adulteration of food and drink.
Tennessee	Code 1814, chapter 14, sections 2682, 2683, 2684.
Texas	Penal Code, articles 392, 393, 394, 395. No laws on butter.
Utah	Title X, 1876, sections 2037, 2039, 2040.

Vermont	Chapter 51, 1855; chapter 76, 1870; chapter 192, 1874; act November 18, 1886.
Virginia.....	Code 1873, chapter 865, title 26, section 56; Code 1887, sections 1900, 1901, 3812.
Washington Territory	No law now in force in the Territory.
West Virginia	Chapter 41, 1885.
Wisconsin	Revised Statutes 1878, chapter 61, sections 1494, 4607; chapter 361, 1885; chapters 157, 185, 204, 1887.
Wyoming	Revised Statutes, sections 1006, 1007, 1008; chapter 21, section 12, 1886.

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In the following pages will be found a list of periodicals, official reports, general and monograph volumes of the greatest importance in connection with the detection of adulteration of food and drugs.

No attempt has been made to compile a list of the different memoirs on these subjects which have been contributed to the various scientific journals and societies. Such, however, may readily be found by consulting the indexes of these journals and transactions.

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I have the honor to be, very respectfully, your obedient servant,
 JOS. S. MILLER,
Commissioner.

HON. CHARLES S. FAIRCHILD,
Secretary of the Treasury

(No. 4.)

REPORT OF THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, December 1, 1888.

SIR: In obedience to law, I have the honor to submit a report for the year ending October 31, 1888, exhibiting—

First. A summary of the state and condition of every association from which reports have been received the preceding year, at the several dates to which such reports refer, with an abstract of the whole amount of banking capital returned by them, of the whole amount of their debts and liabilities, the amount of circulating notes outstanding, and the total amount of means and resources, specifying the amount of lawful money held by them at the times of their several returns.

Second. A statement of the associations whose business has been closed during the year, with the amount of their circulation redeemed and the amount outstanding.

Third. Suggestions as to amendments to the laws relative to banking, by which it is thought the system may be improved.

Fourth. A statement exhibiting, under appropriate heads, the resources and liabilities and condition of the banks, banking companies, and savings banks organized under the laws of the several States and Territories, such information being obtained by the Comptroller from the reports made by such banks, banking companies, and savings banks to the legislatures or officers of the different States and Territories, and where such reports could not be obtained the deficiency has been supplied from such other authentic sources as were available.

Fifth. The names and compensation of the clerks employed in the office of the Comptroller of the Currency, and the whole amount of the expenses of the banking department during the year.

This is the twenty-sixth annual report of the Comptroller of the Currency.

FIRST.

SUMMARY OF THE STATE AND CONDITION OF EVERY NATIONAL BANK REPORTING DURING THE YEAR ENDING OCTOBER 31, 1888.

	December 7.	February 14.	April 30.	June 30.	October 4.
	3, 070 banks.	3, 077 banks.	3, 098 banks.	3, 120 banks.	3, 140 banks.
RESOURCES.					
Loans and discounts	\$1,574,762,436.38	\$1,576,386,276.39	\$1,599,273,484.28	\$1,619,999,200.68	\$1,674,886,285.29
Overdrafts	9,179,048.58	7,784,094.12	7,124,439.67	8,125,364.15	9,294,338.98
U. S. bonds to secure circulation	186,431,900.00	181,845,450.00	181,042,950.00	177,543,900.00	171,867,200.00
U. S. bonds to secure deposits	42,203,000.00	56,863,000.00	56,643,000.00	55,788,000.00	54,208,000.00
U. S. bonds on hand	6,988,550.00	6,450,500.00	7,639,350.00	7,830,150.00	6,507,050.00
Other stocks, bonds, and mortgages	90,775,413.31	94,153,688.97	95,296,917.07	96,285,812.31	99,752,403.73
Due from approved reserve agents	132,959,765.34	155,341,240.86	146,477,902.83	158,133,598.31	170,458,593.83
Due from other national banks	98,227,065.30	92,980,682.48	95,519,102.26	101,689,774.90	99,821,000.57
Due from State banks and bankers	21,995,356.41	21,880,069.60	22,709,703.01	22,714,258.27	23,767,260.53
Real estate, furniture, and fixtures	58,825,168.16	59,366,247.65	60,111,356.86	61,101,833.19	62,634,791.74
Current expenses and taxes paid	10,600,817.35	6,531,237.71	9,843,637.81	5,685,313.21	8,498,758.28
Premiums paid	18,797,205.79	19,779,498.56	19,501,481.06	18,903,434.54	17,615,898.02
Checks and other cash items	13,336,455.77	12,255,978.69	14,644,675.77	16,855,801.15	15,071,024.30
Exchanges for clearing-house	85,097,330.41	73,418,037.29	117,270,706.86	74,229,763.69	102,439,751.67
Bills of other banks	23,447,294.00	23,145,206.00	24,434,212.00	21,343,405.00	21,600,818.00
Fractional currency	554,906.55	688,148.93	662,722.27	632,602.42	684,268.41
Trade-dollars	328.09	437.59	351.15	371.76	419.05
* Specie, viz:					
Gold coin	73,677,376.76	74,317,628.26	74,921,739.83	74,825,782.84	70,222,885.95
Gold Treasury certificates	44,341,120.00	55,230,029.00	54,604,280.00	68,761,930.00	79,883,810.00
Gold clearing-house certificates	25,485,000.00	26,246,000.00	24,050,000.00	20,884,000.00	10,385,000.00
Silver coin, dollars	7,724,334.00	7,835,028.00	7,569,827.00	6,906,432.00	7,051,931.00
Silver coin, fractional	2,983,267.72	3,256,654.36	3,114,507.36	2,819,277.92	3,255,891.69
Silver Treasury certificates	5,029,545.00	6,945,275.00	7,813,657.00	7,094,854.00	7,298,298.00
Legal-tender notes	75,361,975.00	82,317,670.00	83,574,210.00	81,995,643.00	81,099,461.00
U. S. certificates of deposit for legal-tender notes	6,165,000.00	10,120,000.00	9,330,000.00	12,315,000.00	8,955,000.00
Five per cent. redemption fund with Treasurer	8,168,503.20	7,993,189.22	7,887,950.86	7,765,837.16	7,555,401.72
Due from Treasurer other than redemption fund	1,068,117.43	1,240,035.56	1,361,033.74	1,286,675.66	935,799.31
Aggregates	2,624,186,330.55	2,664,366,304.44	2,732,423,198.19	2,731,448,016.16	2,815,751,341.07
* Total specie	159,240,643.48	173,830,614.62	172,074,011.19	181,292,276.76	178,097,816.64
LIABILITIES.					
Capital stock paid in	\$580,733,094.42	\$582,194,263.75	\$585,449,487.75	\$588,384,018.25	\$592,621,656.04
Surplus fund	175,246,408.26	179,533,475.38	180,053,507.27	183,106,435.70	185,520,564.68
Other undivided profits	79,899,218.06	66,606,930.87	78,196,768.91	70,296,173.67	77,434,426.23
National-bank circulation outstanding	164,904,094.00	159,750,193.50	158,897,572.00	155,313,353.50	151,702,809.50
State-bank notes outstanding	98,676.50	98,652.50	94,878.50	82,372.50	82,354.50
Dividends unpaid	1,343,963.92	1,534,314.51	1,766,496.11	7,381,894.42	2,378,275.70
Individual deposits	1,235,757,941.59	1,251,957,844.42	1,309,731,015.16	1,292,342,471.28	1,350,320,861.11
U. S. deposits	38,416,276.87	55,193,899.19	54,691,454.69	54,679,643.93	52,140,562.97
Deposits of U. S. disbursing officers	4,515,024.05	4,255,362.02	4,789,093.63	3,690,652.65	3,993,900.51
Due to other national banks	223,088,927.85	241,038,499.93	237,056,940.91	248,248,440.03	260,697,968.60
Due to State banks and bankers	98,809,344.66	105,539,405.53	104,502,668.21	109,871,372.41	114,936,397.15
Notes and bills rediscounted	16,268,247.74	12,866,722.85	12,724,238.71	13,096,119.55	17,905,750.61
Bills payable	5,105,112.57	3,796,739.99	4,469,076.04	4,955,068.27	6,615,813.47
Aggregates	2,624,186,330.55	2,664,366,304.44	2,732,423,198.19	2,731,448,016.16	2,815,751,341.07

SECOND.

STATEMENT OF NATIONAL BANKS CLOSED DURING THE YEAR.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Outstanding.
First National Bank, Tecumseh, Nebr	May 19, 1883	Nov. 3, 1887	\$50,000	\$11,700	\$4,380	\$7,320
Third National Bank, Saint Paul, Minn	Aug. 5, 1884	Nov. 4, 1887	500,000	45,000	13,470	31,530
Fifth National Bank, Saint Louis, Mo	Dec. 12, 1882	Nov. 7, 1887	300,000	44,430		44,430
First National Bank, Marshall, Mo	Feb. 14, 1883	Dec. 6, 1887	100,000	22,500	7,600	14,900
First National Bank, Greene, Iowa	Nov. 2, 1883	Dec. 15, 1887	50,000	10,750	3,000	7,750
Fulton National Bank, New York, N. Y	July 31, 1865	Dec. 20, 1887	300,000			
Fayetteville National Bank, Fayetteville, N. C.	Dec. 21, 1870	Dec. 31, 1887	200,000	39,580	13,749	25,831
National Bank of Somerset, Ky.	Dec. 8, 1870	Dec. 31, 1887	50,000	45,000	10,790	34,210
First National Bank, Richburgh, N. Y	Aug. 11, 1881	Jan. 10, 1888	50,000	25,905	9,770	16,135
Scituate National Bank, North Scituate, R. I.	Sept. 7, 1865	Jan. 11, 1888	56,000	35,018	10,230	24,788
First National Bank, Auburn, N. Y	Feb. 4, 1864	Jan. 23, 1888	150,000	44,400	18,100	26,300
National Bank of Franklin, Ind.	Aug. 29, 1882	Jan. 31, 1888	50,000	11,250	3,635	7,615
First National Bank, Hampton, Iowa	Oct. 13, 1881	Feb. 1, 1888	50,000	11,250	3,440	7,810
Metropolitan National Bank, Cincinnati, Ohio	July 12, 1881	Feb. 6, 1888	1,000,000	277,745	68,490	209,255
Greene County National Bank, Springfield, Mo	Feb. 17, 1868	Feb. 8, 1888	100,000	22,500	5,247	17,253
First National Bank, Greensburgh, Kans.	Apr. 5, 1887	Feb. 10, 1888	50,000	11,240	1,960	9,280
First National Bank, Central City, Nebr	Feb. 2, 1883	Feb. 11, 1888	50,000	10,710	3,310	7,400
Duluth National Bank, Duluth, Minn	Aug. 26, 1882	Feb. 20, 1888	300,000	45,000	9,140	35,860
Union Stock Yards National Bank, Chicago, Ill.	Mar. 12, 1868	Feb. 29, 1888	500,000	45,000	9,765	35,235
Bismarck National Bank, Bismarck, Dak.	May 3, 1882	Mar. 1, 1888	50,000	11,250	3,160	8,090
First National Bank, Ashton, Dak.	Jan. 19, 1886	Mar. 6, 1888	50,000	11,250	2,420	8,830
Commercial National Bank, Dubuque, Iowa	Mar. 11, 1871	Mar. 20, 1888	100,000	62,170	16,849	45,321
State National Bank, Raleigh, N. C.	June 17, 1868	Mar. 26, 1888	100,000	22,500		22,500
Citizens' National Bank, Sioux Falls, Dak.	Nov. 8, 1886	Apr. 24, 1888	50,000	11,250	1,730	9,520
First National Bank Stanton, Mich	Apr. 5, 1883	Apr. 30, 1888	50,000	11,250	2,460	8,790
First National Bank, Fairmont, Nebr	July 26, 1884	May 1, 1888	50,000	11,250	2,550	8,700
Second National Bank, Xenia, Ohio	Feb. 24, 1864	May 3, 1888	150,000	48,470	8,325	40,145
First National Bank, Greenleaf, Kans.	Oct. 7, 1886	May 9, 1888	50,000	11,250	1,340	9,910
National Bank of Genesee, Batavia, N. Y.	Apr. 28, 1865	May 21, 1888	75,000	44,434	7,090	37,344
Strong City National Bank, Strong City, Kans.	July 13, 1883	May 26, 1888	50,000	11,250	1,900	9,350
Citizens' National Bank, Saginaw, Mich.	Sept. 24, 1880	June 1, 1888	100,000	45,000	5,960	39,040
Madison National Bank, Madison, Dak.	Dec. 7, 1886	June 13, 1888	50,000	11,250		11,250
Saugerties National Bank, Saugerties, N. Y.	June 2, 1865	June 16, 1888	125,000	93,316	9,420	83,896
Hyde National Bank, Titusville, Pa.	Mar. 16, 1880	June 21, 1888	300,000	74,730	18,990	55,740
State National Bank, Omaha, Nebr.	Dec. 15, 1886	July 18, 1888	100,000	22,500	2,800	19,700
Cincinnati National Bank, Cincinnati, Ohio	Apr. 12, 1883	Aug. 1, 1888	280,000	52,510	3,010	49,500
First National Bank, Worthington, Minn.	Aug. 19, 1886	Sept. 5, 1888	75,000	16,875	2,400	14,475
South Framingham National Bank, South Framingham, Mass.	June 28, 1880	Sept. 8, 1888	100,000	21,720	1,350	20,370

STATEMENT OF NATIONAL BANKS CLOSED DURING THE YEAR—Continued.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Outstanding.
Lowell National Bank, Lowell, Mich	June 14, 1865	Sept. 11, 1888	\$50,000	\$24,870	\$2,230	\$22,640
First National Bank, Grass Valley, Cal	Mar. 16, 1887	Sept. 18, 1888	50,000	11,250	.....	11,250
Merchants' National Bank of West Virginia, Morgantown, W. Va	Aug. 3, 1865	Oct. 4, 1888	110,000	81,480	1,070	80,410
First National Bank, Cawker City, Kans	Mar. 1, 1882	Oct. 9, 1888	50,000	11,250	.....	11,250
Total			6,071,000	182,053	291,130	1,190,923

Of the above banks thirty-four went into voluntary liquidation and eight failed.

THIRD.

SUGGESTIONS AS TO AMENDMENTS TO THE LAWS RELATING TO BANKING BY WHICH THE SYSTEM MAY BE IMPROVED AND THE SECURITY OF THE HOLDERS OF ITS NOTES AND OTHER CREDITORS MAY BE INCREASED.

I have the honor to renew the recommendations made in the Report of 1887 and to ask for them attention at this session. After carefully considering all the suggestions that have been made from time to time toward providing an adequate and acceptable basis for national-bank circulation to take the place of the bonds now become too scarce and too dear for the purpose, I feel it my duty to submit for the consideration of Congress the following view of the whole subject of national-bank circulation:

Continued contraction in the volume of circulation has been the most prominent feature in the history of the national banks during the last ten years.

The statements in this report, under the proper head, exhibit the persistency of the influences heretofore operative to reduce the volume of national-bank circulation; they also indicate the advent of new influences which are accelerating this reduction, not only by curtailing the circulation of banks already in existence, but by repressing the normal increase of circulation incident to the formation of new banks.

Year by year the Comptroller's reports have called attention to the rising scale of reduction of circulation among existing banks and to the declining ratio in which new banks take out circulation in excess of the amount issued upon the minimum requirement of bond deposits; during the past year there has been practically no such excess, and the effect of the bond situation has extended beyond circulation. It is now checking the formation of new banks, which is like arresting a stream at its source.

During the past year only \$2,375,550 was added to circulation by the new banks and banks increasing capital, while during the previous year \$4,592,000 was added in the same way.

Besides the falling off in the formation of new banks this year, as compared with the two years preceding it, and with the average of the five years from 1883 to 1887, inclusive, 127 national banks have during the past twelve months reduced their bond holdings to the minimum,

and this alone caused the withdrawal of bonds to the amount of \$14,014,400, reducing circulation by \$12,600,000.

On October 31, there were only 1,180 banks that held bonds in excess of the minimum. The amount of bonds so held was \$77,255,863, and the circulation secured by these bonds amounted to \$69,953,277. At the present rate of reduction the excess may disappear in two years, and is sure to do so when the $4\frac{1}{2}$ per cent. bonds mature in October, 1891.

On page 60 is a table showing the net decrease of circulation during each of the last five years. The exceptionally large decrease during 1885 and 1886 is attributable to the redemption of the 3 per cent. bonds.

The limit of \$3,000,000 a month imposed by section 9, act July 12, 1882, upon reduction of national-bank circulation does not apply to such reduction when it is a result of the payment of matured bonds; hence banks holding the 3 per cent. bonds in excess of the minimum requirement generally surrendered the circulation secured by those bonds as fast as these were called for payment, a conclusive proof that circulation was no longer profitable.

During the recent purchases of bonds by the Treasury the restriction of the above section has repeatedly operated to retard and in some cases to prevent sales of bonds held by the Treasurer as security for national-bank circulation; hence the reduction of circulation has not been as large this year as it would have been had there been no hindrance in the law.

The limit of \$3,000,000 a month which restricts the voluntary reduction of circulation to \$36,000,000 a year does not apply to the circulation of banks that fail or of those that go into voluntary liquidation, hence whatever addition to circulation may result from the formation of new banks, and from the smaller banks increasing their capital, is liable to be offset by the retirement of notes of failed and liquidating banks, so that the net decrease may amount to fully \$36,000,000 in a year, and may even exceed that amount if the forces now repressing the growth of the system should reach an intensity sufficient to drive banks out of it.

Whether there is or is not at present any danger of the national-bank system being actually forced into a decline in consequence of the growing scarcity and high prices of United States bonds, there is enough warning in the facts of its recent history and present condition to demand prompt and effectual relief.

Our national banks are too valuable, too deeply rooted in the confidence of the public, too intimately interlaced with the industrial interests and employments of our people, to be left to the risks of neglect or even of inattention.

Apart from whatever danger to the system there may be in neglecting at an early day to provide adequate relief against the influences now operating adversely to its growth, the national-bank circulation taken by itself, merits earnest consideration and will be found well worthy of preservation.

For many years after the inception of the national-bank system the circulation was its most important feature; important to the banks, still more important to the public; for, besides performing a service of incalculable value in the promotion of internal trade through the regulation of domestic exchanges, it constituted up to 1879 an important check upon the gold premium, and thus assisted in the preservation and extension of our valuable foreign commerce on a secure basis.

Resumption would hardly have been attempted in 1879 unless the composition of the currency had been such as to engage the banks to

co-operate in the movement, and without such co-operation resumption could not have been accomplished. On November 1, 1878, the outstanding legal tenders were estimated at \$346,681,016; fractional currency at \$16,000,000; the national-bank circulation outstanding against bonds was \$319,652,121, and against lawful money deposited in the Treasury, about \$2,500,000 more, making in all \$685,000,000 of paper against which the Treasury held only \$126,000,000 in gold coin and bullion and the banks less than \$31,000,000.

Grave apprehensions were entertained as to the prudence of undertaking resumption with only \$157,000,000 of gold to meet possible demands amounting to \$685,000,000. There was a vast amount of discussion through the medium of the press and in Congress, while the records of Congressional inquiry on this subject, as late as December, 1878, make quite a volume and show with what misgivings the project was regarded.

The real strength of the situation, however, consisted in the fact that the national banks were holding in legal-tender notes and certificates \$97,000,000, which, with the \$15,000,000 in the 5 per cent. redemption fund, represented \$112,000,000 of demands upon the Treasury that would not be presented for redemption, and thus the Government was set free to use its \$126,000,000 of coin in preserving the convertibility of only \$234,000,000 legal tenders, scattered all over the country.

The banks had the physical power, of course, to demand coin for their \$112,000,000 on January 1, 1879, but to have exercised that power would have been to ruin themselves, because a run upon the Treasury would have induced a run upon the banks, and they owed the public \$319,000,000 on their circulating notes and \$620,000,000 in deposits, while their entire holdings of lawful money on October 1, 1878, were only \$143,000,000, consisting of—specie, \$30,686,866, legal-tender notes, \$64,428,600, United States certificates of deposit, \$32,690,000, five per cent. redemption fund, \$15,205,541.

It is evident, therefore, that the resumption of specie payments by the Treasury on January 1, 1879, was made possible only by the relations which the law established between the national banks and the Government, because it was the coercion of the law in respect to reserve that accumulated in the banks so large a percentage of the legal-tender notes and thus brought them into hands where the highest conception of public obligation, as well as the most intelligent appreciation of self-interest, came into play to assist in the success of the Treasury policy.

The national banks, therefore, which had at the supreme crisis of 1863 saved the finances of the Government, rendered in 1879, a service only second in importance to that, in enabling the reunited industrial interests of the country to regain the firm footing of definite and stable values.

As soon as resumption was effected, however, the national-bank circulation came under the influences which have since been steadily reducing its volume. The maximum of circulation had been reached in December, 1873, when 1,976 banks, with an aggregate capital of \$490,000,000, had outstanding \$341,000,000 in circulating notes. The long depression following the panic of 1873 arrested the growth of the system so that in June, 1877, 2,078 banks had an aggregate capital of \$477,000,000 and \$299,000,000 circulation.

During three and a half years, therefore, the number of banks increased only 102, while there was a shrinkage in capital of \$13,000,000, and in circulation of \$42,000,000.

At that point of time the refunding operations of the Treasury and

the preparations for resumption began to exercise upon the banks influences tending to reduce their number and capital, but even then their circulation increased slightly. In April, 1879, there were only 2,048 banks in existence, 30 less than in June, 1877, and in October, 1879, there were 2,052 banks, which had barely \$454,500,000 capital, a falling off of \$22,500,000 in two years and four months, while the total circulation had risen to \$322,000,000 from \$299,000,000, thus making up for the reduction of capital.

After this date new influences arose, the banks began to increase in number and to enlarge their capital, while the rapid increase of deposits, due undoubtedly to the confidence inspired by the success of resumption, enabled them to expand their accommodations to the public.

Individual deposits in national banks amounted in October, 1865, to \$500,000,000, but in April, 1879, they were less than \$600,000,000, although the banks had increased in number from 1,513 to 2,048; their capital, surplus, and undivided profits had gone up from \$464,000,000 to \$610,000,000, and their circulation had grown from \$171,000,000 to \$304,000,000.

During the thirteen and a half years between these dates the average amount of individual deposits, as shown by all the reports of condition, was a trifle under \$600,000,000, while the maximum was only \$683,000,000, but immediately after resumption was recognized as a fact established, deposits began to increase; in December, 1880, the aggregate exceeded \$1,000,000,000; it rose in 1881 above \$1,100,000,000, and has steadily increased since; the average of 1888 is \$1,301,088,048, and the highest point was reached on October 4, 1888, when the amount was \$1,350,320,861.

Year by year, with increasing capital and deposits, loans and discounts expanded. In December, 1873, they were less than \$857,000,000, and in April, 1879, they were only \$835,000,000, but in 1888 they have averaged \$1,617,636,312, and have been as high as \$1,674,886,285.

According to all natural laws the circulation of these banks should have kept pace with augmenting resources and with increasing deposits and expanding business, but it has not been so.

Since December, 1879, the national banks have increased in number from 2,052 to 3,151, which is over 53 per cent. Their capital, surplus, and undivided profits were then \$617,501,367.68; they are now (October 4, 1888), \$855,576,646.95, an increase of 38.55 per cent. Loans and discounts have gone up from \$933,000,000 to \$1,674,886,285.29, an increase of 79½ per cent.; but the circulation has declined from \$322,000,000 to \$151,702,809, a decrease of nearly 53 per cent.

If we deduct from circulation at each of these periods the amount represented by the obligatory deposits of bonds, the remainders will represent the circulation voluntarily maintained. In December, 1879, this voluntary circulation was \$233,179,965; on October 31, 1888, it was only \$68,956,627, a reduction of 70½ per cent.

The constant shrinkage of national-bank circulation is attributable largely to the growing scarcity and rising price of United States bonds, but there is also another influence at work of which the importance is not generally recognized, namely, the displacement of national-bank notes by other forms of money.

At the end of 1878 the paper money of the country amounted, as has been stated, to \$685,000,000, which supplied all the needs of Treasury disbursements and of currency circulation, except those arising out of transactions in foreign exchange, the payment of gold interest, and the collection of duties on imports

These latter needs were supplied by a stock of coin and of coin certificates held in the principal Eastern sea-ports, estimated at \$35,000,000, which, with \$40,000,000 coin said to have been in circulation in Texas and on the Pacific slope, and the \$685,000,000 of paper, made the total circulation at the end of 1878 about \$760,000,000. The Treasury held in United States and national-bank notes \$82,600,000, against which there were outstanding certificates of deposit to the amount of \$39,000,000, leaving the balance, viz, \$43,000,000, to be deducted from the total of \$760,000,000 in order to ascertain the amount of currency actually employed. Upon this computation it would appear that the effective circulation just before resumption was less than \$720,000,000.

The resumption of specie payments went into effect on January 1, 1879, and as soon as the public became satisfied that it was permanent, the heretofore hoarded specie began to enter into general circulation. The effect, of course, was an expansion of the currency; not suddenly, because the habit of hoarding is never suddenly discontinued, but gradually, as confidence in the situation made its way among the people.

The amount thus added to the circulating medium has been estimated at \$140,000,000, which includes subsidiary and minor silver coin, \$70,000,000.

Another influence under which the volume of the circulating medium has constantly been expanded is that of the silver-dollar coinage law of 1878. Under that law the number of standard silver dollars coined up to October 31, 1883, is \$309,780,790, and every month hereafter, as long as the law exists, at least \$2,000,000 more must be coined and sent to the Treasury to be put into circulation.

The standard silver dollars, as coins, have never entered into circulation in numbers at all proportioned to the number coined, nor did the silver certificates issued under the act of February 28, 1878, fare any better, but the silver certificates authorized by the act of August 4, 1886, have been very largely absorbed by the public, not apparently because any attention is paid to the basis of their issue, but because they constitute the only supply of notes of small denominations.

As a result of all the influences that have come into play since 1879, the total volume of money in the United States has so increased that it is now estimated to amount to \$1,700,000,000, against less than \$1,040,000,000 on January 1, 1879, an increase of \$660,000,000 in total volume, while the national-bank circulation in the same time has decreased by nearly \$83,500,000.

The fact that for a long time past large sums have been accumulated in the Treasury without disturbance to business affords very strong grounds for believing that the volume of currency is excessive, and this inference is strengthened by two facts of recent occurrence—first, the fact that when the Treasury accumulations rose, as they did, during September, 1887, from \$259,546,540 to \$275,307,883.25, the effect upon business was immediate and serious, and, secondly, the fact that the transfer from the Treasury to depository banks of about \$40,000,000 between October, 1887, and January, 1888, relieved the stringency, although a large part of this sum was offset by excessive revenues during that period, and although also the Treasury still contained a great deal of idle money.

While this is being written another fact of still greater significance is added to those already cited, namely, the export of gold. To any one who considers the component elements of our currency it must be obvious that gold is the only one that can be both increased and dimin-

ished in volume in response to the changing volume of the need or more properly of the use, for currency; and its export, except when assignable to other causes, is a sure indication that the total volume of currency is for the moment in excess of the amount that can be profitably employed.

The silver element is by statute constantly augmenting in volume, but the export of our silver coins is prevented because they have, in the United States, a value as compared with the same weight and fineness of silver uncoined as 100 is to 73, while everywhere else they have only their bullion value. For a like reason silver coins are not used in the arts as gold coins are; because to workers in silver, bars are far cheaper than dollars. Hence the silver coinage is an element constantly increasing in volume.

The legal tenders are fixed by statute at \$346,681,016, so that their volume is subject to neither increase nor decrease.

The national-bank notes are theoretically subject to increase and decrease of volume, but apart from the influences which have for a long time produced a steady decrease, the law itself interposes an obstacle to flexibility. Section 9, act July 12, 1882, limits the voluntary decrease of national-bank circulation to \$3,000,000 a month and forbids any increase of circulation to be issued to a bank within six months after it has made a deposit of lawful money for the purpose of reducing circulation.

The gold element of the currency is alone and peculiar in this, that its volume and distribution are determined not by statute, but by the natural laws of finance.

During the years subsequent to 1878, when business, restored to the solid basis of gold values, was constantly expanding and therefore constantly needing increased supplies of circulating medium, we not only retained for home use our large annual production of gold, but whatever additional amounts our business required flowed into the country from foreign nations, and that in spite of some very distinct efforts on their part to prevent it.

On the other hand, when from time to time there occurred a subsidence in the tide of national prosperity or a depression in any of our greater industries, so that for the moment the amount of money in circulation exceeded the use for it, gold exports relieved the situation.

Of late years, however, the gold movement across the Atlantic has become much more sluggish because something has been found to take its place, and, to some extent at least, to serve the purpose of regulating exchanges and transferring capital. Certain securities on the New York stock-list have come to be largely and constantly dealt in at the European monetary centers, and as, by means of cable communication and through the close competition of dealers, their values are generally nearly at a level in all markets, they supply a cheaper medium of settlement than gold and a more convenient basis for exchange operations.

This "arbitrage" business, as it is called, has already exercised an important influence upon the preservation and distribution of our stock of gold, and has probably contributed to crowding national-bank notes out of circulation by impeding the export of gold at times and under conditions which would at former periods have produced an outflow. To explain: Before this new business came in the dealers in foreign exchange, being dependent wholly upon gold to settle their balances, or to serve as a basis for drafts or credit whenever the supply of commercial bills proved insufficient, were compelled to carry a stock of coin or bullion, and this constituted a fund apart from the general monetary

stock of the country; its transfer back or forth across the Atlantic followed the fluctuations in foreign-exchange premium, and only when it became exhausted, or threatened to become exhausted, was there any drain upon the general stock of gold currency. The publicity attending gold shipments enabled the whole business world to perceive the drift of the metal one way or the other, and bankers and merchants alike could prepare in advance for the moment when the stock of current coin should be drawn upon to supply the foreign demand.

It is not so with the securities in question; they have become the stock in trade of dealers in foreign exchange; they are shipped back and forth according as exchange quotations fluctuate; indeed, in many cases they are not even shipped; the ownership of them is transferred by a cablegram, and this transfer supplies a basis for bills or credits. Whether they are shipped or otherwise dealt with, however, the transactions in these securities, or in respect to them, are completely cloaked from public observation, and, therefore, neither bankers nor merchants can now obtain any warning of the approach of a state of foreign exchanges which may necessitate the export of gold, nor can they by any means perceive, nor by the exercise of any sagacity securely estimate, the extent to which such shipments may be made or the length of time they may continue.

The old computations as to what was called "the balance of trade" supplied some sort of basis for an estimate of probable gold movements, but now the utility of such computations has been destroyed because the values transferred through the medium of securities are very great and are utterly beyond determination.

Another feature of the present foreign-exchange business should not be overlooked in tracing the relations between that business and our monetary system, namely, the existence of banking houses with partners or agents on both sides of the Atlantic, and employing a great money capital.

Formerly capital was seldom transferred from one country to another for long periods of time without either a change in its ownership or a change of domicile on the part of its owner, whereas now there are masses of capital that really belong to no particular country, but are always "on the road" in the form of bills of exchange. This capital, supplemented by the almost unlimited credit of the bankers who direct its employment, substantially controls the course of international exchanges, but its movements are as noiseless as those of the electric current by which they are guided, and as secret as the cipher language in which alone they are recorded.

It is impossible that there should be no danger in all this to a monetary system like ours. While the arbitrage business has set free some gold for other employment, it creates by that very effect a danger of considerable importance, namely, the danger of a general disturbance of industry whenever the balances to be settled or the movements of capital exceed the available supply of securities, and resort must again be had to gold shipments, producing not only a contraction of the currency, which, under existing circumstances, is no great matter, but also, what is far more disturbing, causing a visible depletion of reserves at the main center of our entire monetary system.

It must be remembered that gold has only been relegated to the second place in our foreign exchange dealings; it is not banished nor disqualified. It has not, like silver, become *functus officio* in international trade; it is still the measurer of commercial values, still the only medium of liquidation that is equally effective everywhere, and the danger

now is that, instead of moving in small amounts promptly in sensitive response, as formerly, to fluctuations in exchange, it may some day slide away from us in masses under some sudden escape of influences heretofore concealed from observation, and also perhaps held in check, by the arbitrage system. If we are really exposed to such a danger, we can not begin too soon to prepare for it, and prudence counsels that the first step should be to protect the Treasury against any possible embarrassment.

The \$346,000,000 of greenbacks are the weak point in our currency system. The gold coins and certificates stand first, the national-bank notes next, the silver coins and certificates third, and the greenbacks last in the order of assured value, and it would be a great benefit to the whole mass of the currency if this, its frailest element, could be eliminated from it.

The present state of things seems favorable to the substitution of national-bank notes for greenbacks, and to that end I venture to submit for the consideration of Congress the following measures:

1. Funding in bonds the greenback debt of \$346,681,016, or so much of it as may be presented at the Treasury within a limited period of time, say three years.

2. The bonds to be issued only to national banks presenting greenbacks for that purpose; to bear a low rate of interest, not exceeding 2½ per cent., and to mature only upon the failure of the bank or upon its dissolution, whether voluntary or upon expiration of its corporate existence.

3. The bonds so issued to be available only as a deposit to secure national-bank circulation and to entitle the banks depositing them to receive circulating notes to the amount of their face.

4. Existing banks to be required, for a time at least, to retain on deposit the bonds they now have to the minimum amount required by existing laws and to use the new bonds only for procuring additional circulation, or in substitution for whatever bonds they may now have on deposit in excess of the minimum, but the new bonds to be available for all purposes by banks organized after the passage of the act.

5. The National-Bank Redemption Agency at Washington to be transferred to New York, and a sub-agency to be established at each central reserve city, the notes of all banks wherever situated to be redeemed at whichever agency they may be presented.

In support of these measures it may be said—

1st. That they provide for the retirement of the greenback circulation without even a temporary contraction of the currency, because arrangements can and should be made to issue the national-bank notes immediately upon the presentation of the greenbacks for the purpose of being funded.

2d. That upon the retirement of these obligations the \$100,000,000 of gold held in the Treasury as a special fund for their redemption will become an available asset and may be paid out, adding just that much to the active circulation.

3d. With the greenbacks taken out of the category of demand obligations of the Government, the Treasury will be in a better position than now to maintain the silver coinage at par with gold; and, on the other hand, specie and specie certificates will be held much more largely by the banks than they are now, and this will tend to relieve the strain upon the Treasury.

4th. As the greenbacks will not be extinguished, but held in a state of suspended monetary vitality until the failure or liquidation of a bank

requires their use in the redemption of its notes, they will constitute a reserve fund lying in the Treasury ready for use, at any moment of emergency, in the redemption of any portion of the national-bank currency that may become discredited.

5th. Assuming that \$300,000,000 of greenbacks will be eventually funded in this way; assuming that the bonds bear interest at the rate of $2\frac{1}{2}$ per cent. per annum, payable semi-annually, and assuming that the present tax on circulation is maintained at the rate of one-half per cent. every six months, the annual charge to the Government will be about \$4,500,000, and against this it gets the use of \$100,000,000 for paying off that much bonded debt bearing $4\frac{1}{2}$ per cent. per annum interest, and escapes the expense of redeeming and renewing the legal-tender notes.

6th. Even if the entire \$4,500,000 per annum should be added to the permanent expenses of the Government it would be but a small price to pay for the service which the banks will render both to the Government and to the public through the instrumentality of such a circulation as theirs will then be.

7th. The moderate profit of $1\frac{1}{2}$ per cent. per annum will be materially reduced by the expenses of redemption and supervision, including loss of interest on the redemption fund, so that the banks will not realize quite as much as the Government pays, but still it will probably constitute a sufficient incentive to banks to fund all the greenbacks they can, and when the whole issue is funded whatever amounts are from time to time paid out in redemption of the notes of failed banks will probably be collected and presented afresh in order that circulation may be obtained for them.

8th. The public will be benefited by having a bank-note circulation amply secured and of which every note is redeemable in coin or in a certificate representing coin actually on deposit in the Treasury, and redeemable, too, not only at the bank which issued it, but at any central reserve city; a circulation large enough in volume to admit of easy and prompt adjustment to the varying needs of different localities, its flexibility secured by the constant pressure of the Government tax on the one side and the constant inducement of the bond interest on the other, while the numerous points of issue and their wide distribution over the country afford ample protection against combinations or other devices for artificially expanding and contracting the circulation.

9th. With such a resource at hand we may view with indifference the transfer abroad of a large part of our burdensome and unprofitable stock of gold, where it will be more useful to us in expanding the markets for our exports of agricultural products than it can be here locked in the Treasury.

10th. The national-bank system will be restored to healthy activity and stimulated to fresh growth especially in those parts of the country where such banks are most needed and are now found in least numbers.

LAWS REGULATING INTERSTATE COMMERCE.

Occasion was taken last year to call attention to the divergent, and even contradictory, character of the laws prevailing and of the decisions which have been rendered, in different States in respect to substantially the same points of general commercial practice. A more extended observation of interstate commercial relations, particularly in connection with so much of the business of the national banks as consists of operations in exchange arising out of transactions between citizens of different States, confirms the views intimated in the Report of 1887 as

to the importance of national legislation for removing the confusion and friction caused by the differences of local laws and judicial construction.

The establishment and extension of the national banking system and the regulation by Congress of interstate transportation constitute successive steps in the direction of that regulation of trade between the States which the Constitution authorizes if it does not enjoin upon Congress.

The next step to these, in logical sequence, would appear to be the enactment of a commercial code applicable to transactions between citizens of different States, and as such a code would naturally tend to the extension of the benefits now derived by the public from the national banking system, it seems proper to include this subject among those which the Comptroller of the Currency is privileged to bring to the attention of Congress.

The proposition to establish an interstate commercial code rests, of course, upon the assumption that constitutional authority to do so is included in the power to regulate commerce between the States.

Without venturing to discuss the constitutional question, it may be said in support of the assumption, that the complete regulation of commerce would seem necessarily to involve the enactment, or at least the sanction, of some body of laws defining the obligations and securing the rights of persons engaged in such commerce. The identity in origin of our State systems of law and jurisprudence, and the similarity of the local conditions affecting their development, preserved among them for a long time sufficient uniformity to make them practically a common law, but of late years there has arisen more and more divergence, especially in court decisions, and now the commercial dealings between citizens of different States have become materially embarrassed by the variety and even the contrariety of law and practice prevailing in different parts of the Union with respect to negotiable instruments, partnership accounts, and contracts.

While the banks seem to have the chief interest in this matter, because the laws and decisions in question affect directly that in which they deal, yet this interest is representative only, because behind each check, draft, bill of lading, or promissory note held by a bank there is dependent upon the paper a commercial transaction in which the bank has no part and from which it can derive no profit.

The purchase and sale of merchandise is only the initial point of a commercial transaction; to render it complete the goods must be delivered by the seller and they must also be paid for by the buyer.

From the initial bargain to the final settlement each step is taken only upon the assurance that all the others will follow in due succession; hence an obstruction at any point, either to the delivery of commodities or to payment for them, arrests the whole current of dealings running toward consummation at that point, producing stagnation at the sources of its supply and the paralysis of every organ through which the demand should be transmitted.

Practical experience of the importance of preventing obstruction in the channels of transportation, produced and sustains the law regulating interstate commerce by railroad and river, and now the public is beginning to realize the importance also of preventing obstruction in the channels through which instruments of exchange must pass *pari passu* with the parallel passage of the goods they represent.

The free movement of interstate exchanges is as essential to the marketing of crops and to the distribution of industrial products as are

railroads and steamboats. The latter never move a ton of anything until the exchange drawn against it is negotiated, and assurance is thus secured that the article shipped will be paid for. Producers have suffered a loss of markets from financial disorder much more frequently than from transportation derangement; hence, in facilitating financial transactions and relations between citizens of different States, Congress will promote the great industrial interests of the country quite as effectually as by facilitating the physical transportation of the products of those industries.

Without attempting to cite specific instances or to designate the States concerned, it is sufficient to say that in respect to commercial paper the conflict of law in different States extends to every branch of the subject; and it is not confined to cases of rare occurrence, or to those in which the circumstances are unusual or peculiar, but exists in respect to many matters which are elementary and fundamental, as, for example, the legal force of such instruments as bills of lading, promissory notes, bills of exchange, etc., the obligations of the parties thereto, the steps necessary to charge the different parties with liability, and the extent to which the instruments constitute a charge or lien upon the property in respect to which they are made. In many instances the force of the instruments has to be determined by the laws of a State in which the statutes or the leading decisions differ from those prevailing at the place of negotiation; and as bank officers can not be familiar with the laws of every State and Territory, and also with all the decisions throughout the country, they must often be thrown into perplexity about what might be a very simple business, except for this conflict of laws. In all such cases increased expense affords the only practicable solution, and such increase falls upon the producer in the form of premium or discount.

The laws of the various States differ most widely in respect to bills of lading. In some States a bill of lading is by statute a negotiable instrument, while in other States it retains its common-law characteristics. Even the statutes making it negotiable are much broader in some States than in others. For example, the statutes of Pennsylvania and Missouri prescribe simply the *manner* of negotiation, *i. e.*, by indorsement and delivery; but do not define the effect of such negotiation, nor place such instruments on the footing of instruments which are the representatives of money, so as to charge them with all the consequences which usually attend or follow the negotiation of bills and notes (*Shaw v. Railroad Company* 101, U. S., 557); whereas, on the other hand, the Maryland statute expressly declares them to be negotiable instruments in the *same sense* as bills of exchange and promissory notes (*Tiedman v. Knox*, 53 Md., 612).

Again, the laws vary in the different States as to the liability of the carrier for the representations made in the instrument. In New York, for instance, it is the rule that the carrier is bound by the representations of its agent that the goods were received, and though, in fact there were no goods received, it is estopped to set up such defense (*Armour v. Mich. Cent. R.R. Co.*, 65 N. Y., 111); but in the Supreme Court of the United States, and in other jurisdictions, the English rule prevails, that the carrier is not liable if its agent issued the bill of lading without any actual receipt of the goods (*Vinton v. Pollard*, 105 U. S., 7). By the laws of some States, therefore, the banker need not look beyond the bill of lading, whereas by the laws of other States he must make further inquiries, if he would be sure of the security. To ascertain, then, how far he may rely upon the bill of lading, he must refer to the laws of the State by which the instrument is governed, which will often be a State

different from his own. Nor can he always determine with certainty what laws apply to it; for it is frequently a very nice and difficult question to decide whether these are the laws prevailing at the place of shipment or those obtaining at the place of delivery.

As to the rules which may govern a draft, or bill of exchange, the conflict is equally great. In the first place, provisions which, by the laws of some States, may be properly inserted, would, by the laws of other States, destroy the negotiable qualities of the instrument, as might likewise the omission of certain provisions; and while the instrument might be negotiable according to the laws of the State where drawn, it might not be such according to the laws of the State in which it is made payable. Again, the rules as to the time of payment are different in the different States, and the banker (with whom it is often important to know the precise time he may expect payment of his bills receivable) may frequently be at a loss to know with respect to an important collection, whether it is payable immediately or is entitled to days of grace. Still again, the contracts of the indorsers may, by some decisions, be governed by laws different from those by which the contract of the drawer is determined. Numerous other questions of this kind will suggest themselves as likely to arise in respect both to the bill of lading and the draft; but it is needless to multiply illustrations.

It has been suggested that uniformity of laws on this subject might be secured by appropriate legislation by the various States. But such uniformity has as yet been unattainable in respect to other matters for which it has been desired. The subject of a uniform system of legal procedure has been agitated for many years, and some very strong efforts have been made in that direction, but as yet little has been accomplished. But were it possible to procure similar legislation by any considerable number of States, or even by all, we should be merely back again where we were under the common law, and as the different provisions of the statutory law would have to be construed by the various State courts, it is not unlikely that these courts would often reach dissimilar conclusions as to the meaning and force of the same provision in the different statutes, just as they have diverged in their application of identical common-law principles. We have an additional illustration of this tendency in the diversity of exposition given to the same or similar provisions in the various codes of procedure, and in the dissimilitude of the decisions in the different States as to the extent to which these provisions change or modify the old rules of pleading and practice. It is true that a system of commercial law adopted by Congress would likewise be subject to judicial construction, but being a statute of the United States, the duty of construing it would properly belong to the Federal courts, and the rules of interpreting it prescribed by the United States Supreme Court would be binding upon every other court; so that, in the main, and certainly in process of time, it would receive the same construction in all courts and in all parts of the country.

The objection to putting general rules of law into the form of statutes would have no application to a code of the kind proposed, for the purpose is not to change the form of expressing the law, by substituting statutory rules for judicial precedents, but to render certain and uniform those rules of commercial law which are now uncertain or different in different localities, a purpose which can not be accomplished by any number of judicial determinations, since the decisions in one State are not binding as precedents in any other States, nor are the Federal courts bound by the adjudications of State courts, or the State courts by Federal decisions.

FOURTH.

STATE, SAVINGS, AND PRIVATE BANKS, AND LOAN AND TRUST COMPANIES.

In order to comply with the fourth requirement of section 333 of the Revised Statutes of the United States, the Comptroller has obtained, through the courtesy of the authorities of twenty-four States which exact returns of this nature, all the information received by them. This information, transmitted sometimes in detail and sometimes compiled by the State officers, embraces the affairs of 2,008 incorporated institutions and 212 private banking concerns, making 2,220 in all.

The returns of the 2,008 corporations obtained from the State authorities comprise statements of condition of 1,209 banks operated under State charters, aggregate capital, \$136,288,327, surplus and undivided profits, \$51,575,928, deposits, \$387,017,523, of 56 loan and trust companies, capital, \$26,913,200, surplus and undivided profits, \$23,411,982, deposits, \$208,739,626; and of 743 savings banks, of which 598 report no capital, and 145 report capital aggregating \$13,122,434. The aggregate surplus and undivided profits of the 743 savings banks is \$123,352,662, and their aggregate deposits amount to \$1,248,072,843. Two hundred and twelve private banks report capital to the amount of \$6,712,636, surplus and undivided profits of \$2,212,158, and deposits of \$20,353,852.

Even among the States which exact returns from banks there are but few that provide adequately for the scrutiny and compilation of the returns by any State officer, and of course no such provision exists where returns are not required. Without some such provision, however, there can be no certainty that there are not errors and omissions in the reports. In one State, in response to the request for a summary of reports of banks reporting, the chief of the department in charge of the returns wrote: "We have no printed report of the condition of banking institutions in this State. We can have an abstract if you wish it. It will cost you \$25, as we will have to get some outside party to come in and make it." In reply that officer was advised that "while Congress requires the Comptroller to get that information (that is, all available information relative to the condition of banks other than national), no appropriation has ever been made to meet any expense attending it, nor are there funds available for defraying the cost of summarizing the reports filed in your office. In a number of States the condition is the same as exists in yours, but without an exception the reports have been intrusted to this office, a copy of the abstract being returned with the reports." The communication concluded with the request that the reports be forwarded at the expense of this office, and with the offer to return, with the papers, a copy of the abstract. Neither the papers nor a reply was received. In another State, banks report only such items as are required to enable the tax department to make the assessment.

In order to obviate error, and as far as possible to obtain complete information, the names and addresses of over 5,700 banks and bankers were secured, and to each was mailed a circular letter, inclosing a blank form, requesting a report of condition of date, June 30, 1888. The request was complied with by over 2,000 banking associations and bankers. Later in the season about one-third of the banks so responding were found to be included in those reported officially by State officers, so that the number, from which returns are classified as unofficial, is 1,307, namely, private banks 991, and incorporated institutions 316.

These 1,307 concerns are in States and Territories in which reports

are not required to be made to local authorities, and they consist of 194 State banks having an aggregate capital of \$18,643,541, surplus and undivided profits of \$5,309,160, and deposits of \$23,030,319; 64 loan and trust companies, with capital of \$26,330,310, surplus and undivided profits of \$12,539,705, and deposits of \$49,138,488; 58 savings banks, of which 28 report capital amounting to \$3,227,887. The aggregate surplus and undivided profits of the 58 savings banks is \$9,343,620, and their aggregate deposits amount to \$116,123,707. Nine hundred and ninety-one private banks report capital to the amount of \$34,129,438, surplus and undivided profits of \$12,665,828, and deposits of \$74,524,990.

A comparison of these returns with those of last year will show an increase of 418 institutions reporting officially, a decrease of 47 reporting unofficially, a net increase of 371.

The returns indicate an increase in number of institutions of about 10 per cent., and of assets of about 9 per cent. Banks to the number of 341 have organized since the last report, the capital of which slightly exceeds \$16,000,000.

As much interest attaches to the operations of the savings banks of the country, a special effort has been made to collect and tabulate all obtainable information relative thereto. The abstract shows returns, official and unofficial, from mutual and stock savings banks, separated and aggregated, and the average amount due each depositor in each class by States, the average of all by classes, and the average of all banks combined.

In 1887 reports were received from 684 savings banks, of which 600 were mutual institutions; this year 801 reported, of which 628 are mutual. Of the latter number all but 22 are located in the New England States and in New York, New Jersey, Pennsylvania, Delaware, and Maryland; in all of which, except the three latter States, statistics are at hand giving the average dividends paid; in one the rate is $2\frac{3}{4}$ per cent., in three over $3\frac{1}{4}$ per cent. and less than 4 per cent., and in three over 4 per cent. and less than $4\frac{1}{2}$ per cent.

It would be interesting to compare the earnings of the mutual savings banks with those of savings banks having capital stock, but it has been impossible to ascertain the earnings of the latter, owing to the fact that none but the California institutions report dividends and interest allowed depositors.

In California 23 such banks reported to the commissioners on January 1, 1888, of which 18 paid dividends on capital stock of from 4 to 13 per cent., making an average of 7.2 per cent., nearly; 21, namely, the 18 above mentioned and three others (two of the three having a reserve fund but no capital) paid interest to depositors to the aggregate amount of \$2,551,043.31, the rate varying from 3 to 6 per cent., while two report the payment of neither dividends nor interest. As eleven of the 21 banks pay interest at two or more rates, the amounts on which each rate is paid not being given, it is impossible to show the average, though it appears to be about $4\frac{1}{2}$ per cent. This would indicate that so far as the returns to depositors are concerned, the public benefit of the two classes of savings banks—the stock and the purely mutual—is nearly identical.

All stock savings banks in California are stated by the California bank commissioners, in their report for 1888, to be "business enterprises of private individuals with incidental benefit to the public, in no wise differing in this regard from commercial banks."

Such institutions are regarded on the Pacific coast as an improve-

ment on the purely mutual system. The funds of the stockholders are a guaranty for the safety of those of the depositors, the stockholders being liable for all obligations of the institution to an amount equal to the value of their stock. In addition, the directors or trustees are jointly and severally liable to the creditors and stockholders for all moneys embezzled or misappropriated by the officers.

With a view of throwing some light upon the distribution of the circulating medium of the country, every effort was made to obtain from State banks, Private banks, and Savings institutions the details of their cash holdings. The result will be found on page 446.

In the appendix tables will be found showing by States and Territories the condition of these banks as obtained from official sources and from banks direct (classified as unofficial returns); aggregate resources and liabilities of each class and from both sources; comparative statements of condition of State banks, 1872-'88; loan and trust companies, 1883-'84 to 1887-'88; savings banks, 1883-'84 to 1887-'88; growth of savings banks as shown by deposits, by States, 1830, 1840, and 1850 to 1888; and deposits in savings banks, number of depositors, and average amount due each, by States, in 1886-'87 and 1887-'88.

The following tables present summaries of this information:

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM OFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings banks.	Private banks.	Total.
	1,200 banks.	56 banks.	743 banks.	212 banks.	2,220 banks.
RESOURCES.					
Loans on real estate.....	\$21,404,692	\$21,719,668	\$479,369,744	\$2,433,700	\$524,927,804
Loans on personal and collateral security.....	125,881,958	183,078,950	141,598,935	12,266,824	412,826,667
Loans and discounts.....	253,163,012	28,634,649	66,333,458	5,822,935	353,954,054
Overdrafts.....	1,808,140	4,741	147,049	465,767	2,425,697
United States bonds.....	2,030,634	22,443,398	163,843,109	326,307	188,643,448
States, county, and municipal bonds.....	144,801	1,981,329	280,625,187	1,731	282,753,048
Railroad bonds and stocks.....	29,500	8,513,428	70,865,515	-----	79,408,443
Bank stocks.....	86,004	437,988	40,741,610	-----	41,265,602
Other stocks, bonds, and mortgages.....	28,122,372	21,441,353	40,006,319	737,680	90,307,724
Due from other banks and bankers.....	54,272,878	13,756,139	52,450,672	3,682,698	124,162,387
Real estate, furniture, and fixtures.....	18,113,980	7,647,122	26,431,082	1,678,696	53,870,880
Current expenses and taxes paid.....	1,454,014	139,117	221,181	41,764	1,856,076
Cash and cash items.....	101,054,228	11,062,751	17,414,793	3,690,773	133,222,545
All other resources.....	10,241,395	4,404,623	10,426,713	295,094	25,367,825
Total.....	617,807,608	275,265,256	1,390,475,367	31,443,969	2,314,992,200
LIABILITIES.					
Capital stock.....	136,288,327	26,913,200	13,122,434	6,712,636	183,036,597
Surplus fund.....	37,928,240	15,454,606	102,985,283	1,002,948	157,371,077
Other undivided profits.....	13,647,688	7,957,376	20,367,379	1,209,210	43,181,653
State-bank notes outstanding.....	121,244	a 5,066,708	-----	-----	b 5,187,952
Dividends unpaid.....	816,347	22,464	23,438	-----	862,249
Individual deposits.....	387,017,523	208,739,626	1,248,072,843	20,353,852	1,864,183,844
State, county, and municipal deposits.....	721	26,309	-----	-----	27,030
Deposits of State, county, and municipal disbursing officers.....	261,086	-----	-----	11,732	272,818
Due to other banks and bankers.....	32,891,639	317,154	895,452	1,404,969	35,509,214
Other liabilities.....	8,834,793	10,767,813	5,008,538	748,622	25,359,766
Total.....	617,807,608	275,265,256	1,390,475,367	31,443,969	2,314,992,200

a Debenture bonds.

b Debenture bonds, \$5,066,708; State-bank notes, \$121,244.

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM UNOFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings banks.	Private banks.	Total.
	194 banks.	64 banks.	58 banks.	991 banks.	1,307 banks.
RESOURCES.					
Loans on real estate.....	\$2,087,884	\$24,886,722	\$21,697,345	\$7,140,369	\$55,812,320
Loans on personal and collateral security.....	13,512,317	41,954,943	23,578,691	54,340,185	133,386,136
Loans and discounts.....	15,952,800	425,716	10,576,042	20,972,444	47,927,002
Overdrafts.....	193,641	19,570	11,152	1,606,619	1,830,982
United States bonds.....	67,000	456,368	19,684,166	1,392,415	21,599,949
States, county, and municipal bonds.....	372,320	25,150	6,823,938	760,673	7,982,081
Railroad bonds and stocks.....	3,938,380	7,189,002	18,849,843	1,168,584	31,145,809
Bank stocks.....	133,049	222,480	454,556	695,492	1,505,577
Other stocks, bonds, and mortgages.....	1,960,611	9,868,417	14,655,317	3,680,009	30,164,354
Due from other banks and bankers.....	4,505,328	6,035,783	4,652,485	17,218,193	32,411,789
Real estate, furniture, and fixtures.....	2,132,674	6,304,669	2,558,261	8,431,614	19,427,218
Current expenses and taxes paid.....	314,144	466,056	254,226	866,808	1,901,234
Cash and cash items.....	4,260,719	8,725,547	4,150,524	11,136,398	28,273,188
All other resources.....	4,468,842	1,807,798	1,514,136	2,859,484	10,650,260
Total.....	53,899,709	108,388,221	129,460,682	132,269,287	424,017,899
LIABILITIES.					
Capital stock.....	18,643,541	26,380,310	3,227,887	34,129,438	82,331,176
Surplus fund.....	3,446,228	8,650,765	6,651,657	8,585,290	27,333,940
Other undivided profits.....	1,862,932	3,888,940	2,691,963	4,080,538	12,524,373
State-bank notes outstanding.....	27,190	a 9,353,829	-----	21,000	b 9,402,019
Dividends unpaid.....	229,112	175,855	14,050	84,658	503,675
Individual deposits.....	23,030,319	49,138,488	116,123,707	74,524,990	262,817,504
State, county, and municipal deposits.....	114,531	-----	-----	2,410,440	2,533,971
Deposits of State, county, and municipal disbursing officers.....	74,618	-----	10,680	1,052,307	1,137,605
Due to other banks and bankers.....	1,647,303	1,729,811	159,358	8,496,479	7,032,951
Other liabilities.....	4,823,935	9,120,223	581,380	3,875,147	18,400,685
Total.....	53,899,709	108,388,221	129,460,682	132,269,287	424,017,899

a Debenture bonds.

b Debenture bonds, \$9,353,829; State-bank notes, \$43,190.

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS.

	Official.	Unofficial.	Total.
	2,220 banks.	1,307 banks.	3,527 banks.
RESOURCES.			
Loans on real estate	\$524,927,804	\$55,812,320	\$580,740,124
Loans on personal and collateral security	412,826,667	133,386,136	546,212,803
Loans and discounts	358,944,054	47,927,002	401,881,056
Overdrafts	2,425,697	1,830,982	4,256,679
United States bonds	188,643,448	21,599,949	210,243,397
State, county, and municipal bonds	282,753,048	7,982,081	290,735,129
Railroad bonds and stocks	79,408,443	31,145,809	110,554,252
Bank stocks	41,265,602	1,505,577	42,771,179
Other stocks, bonds, and mortgages	90,307,724	30,164,354	120,472,078
Due from other banks and bankers	124,162,387	32,411,789	156,574,176
Real estate, furniture, and fixtures	53,870,880	19,427,218	73,298,098
Current expenses and taxes paid	1,856,076	1,901,234	3,757,310
Cash and cash items	133,222,545	28,273,188	161,495,733
All other resources	25,367,825	10,650,260	36,018,085
Total	2,314,992,200	424,017,899	2,739,010,099
LIABILITIES.			
Capital stock	183,036,597	82,331,176	265,367,773
Surplus fund	157,371,077	27,339,940	184,711,017
Other undivided profits	43,181,653	12,524,373	55,706,026
State-bank notes outstanding	a 5,187,952	b 9,402,019	c 14,589,971
Dividends unpaid	862,249	503,675	1,365,924
Individual deposits	1,864,183,844	262,817,504	2,127,001,348
State, county, and municipal deposits	27,030	2,533,971	2,561,001
Deposits of State, county, and municipal disbursing officers	272,818	1,137,605	1,410,423
Due to other banks and bankers	35,509,214	7,032,951	42,542,165
Other liabilities	23,359,766	18,400,685	43,760,451
Total	2,314,992,200	424,017,899	2,739,010,099

a Debenture bonds, \$5,066,708; State-bank notes, \$121,244.

b Debenture bonds, \$9,353,829; State-bank notes, \$48,190.

c Debenture bonds, \$14,420,537; State-bank notes, \$169,434.

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF STATE BANKS, 1887-'88.

OFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
New Hampshire	1	\$50,000	\$14,549	\$40,257
Rhode Island	10	1,766,685	173,853	1,267,567
Connecticut	8	2,390,000	438,533	3,985,603
New York	122	24,920,700	16,374,623	140,043,155
New Jersey	8	1,085,000	341,654	3,128,522
Pennsylvania	77	7,852,589	2,892,777	30,412,607
Virginia	64	3,468,739	1,167,980	10,653,301
North Carolina	16	1,095,170	340,045	1,181,422
Louisiana	6	2,117,259	567,308	5,819,890
Kentucky	83	12,597,937	3,357,941	19,919,044
Ohio	25	1,504,100	319,079	3,837,018
Indiana	32	1,742,500	259,136	3,304,201
Michigan	31	2,071,200	549,013	6,539,253
Wisconsin	64	3,821,100	1,301,602	22,429,490
Iowa	74	4,028,743	930,462	7,167,008
Minnesota	61	5,733,000	1,544,270	14,702,727
Missouri	238	13,430,003	7,667,806	54,058,807
Kansas	177	6,569,699	985,129	9,887,858
California	110	39,893,903	12,341,586	48,309,118
Montana	2	150,000	8,570	330,675
Total	1,209	136,288,327	51,575,928	387,017,523

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF STATE BANKS, 1887-'88—Continued.

UNOFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Delaware	2	\$420,000	\$71,419	\$455,175
Maryland	9	2,484,480	536,279	3,861,217
West Virginia	10	453,744	241,900	1,471,307
South Carolina	8	420,000	110,700	436,720
Georgia	19	7,664,477	2,680,518	5,328,861
Alabama	7	705,625	216,699	716,333
Mississippi	14	1,079,000	368,210	2,245,511
Arkansas	5	288,000	46,811	618,174
Tennessee	28	2,336,690	578,580	4,033,526
Nebraska	69	2,201,100	370,509	3,314,267
Dakota	23	590,425	87,535	549,228
Total	194	18,643,541	5,309,160	23,030,319

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF LOAN AND TRUST COMPANIES, 1887-'88.

OFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Maine	5	\$435,000	\$44,223	\$725,300
New Hampshire	3	400,000	41,173	297,520
Massachusetts	11	5,050,000	2,715,395	41,230,824
Rhode Island	2	1,500,000	159,804	8,180,236
Connecticut	8	1,036,600	299,607	2,985,732
New York	21	16,596,100	19,942,211	154,601,138
Minnesota	6	1,895,500	200,569	718,876
Total	56	26,913,200	23,411,982	208,739,626

UNOFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Pennsylvania	16	\$14,106,610	\$9,050,674	\$38,589,403
Illinois	6	2,479,000	1,230,054	7,364,824
Iowa	6	1,415,000	173,917	343,190
Missouri	6	2,176,700	827,406	888,083
Kansas	17	3,838,600	801,577	1,649,194
Nebraska	6	1,390,000	310,821	258,219
Dakota	7	924,400	145,256	45,575
Total	64	26,330,310	12,539,705	49,138,488

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF SAVINGS BANKS (MUTUAL AND STOCK ASSOCIATIONS), 1887-'88.

MUTUAL, OFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Maine	55		\$2,403,008	\$38,819,643
New Hampshire	69		5,115,995	53,930,079
Vermont	19		772,625	13,009,847
Massachusetts	173		13,833,916	302,948,624
Rhode Island	37		2,996,982	55,363,283
Connecticut	85		3,514,772	102,189,934
New York	118		85,249,647	505,017,751
New Jersey	24		2,482,129	29,060,140
District of Columbia	1		21,006	923,958
Ohio	4		1,441,514	16,444,306
Indiana	6		183,203	2,645,967
Minnesota	7		183,208	3,786,306
Total	598		118,198,005	1,124,148,947

STOCK, OFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Vermont	10	\$475,450	\$129,347	\$3,592,219
North Carolina	4	88,975	8,638	127,186
Louisiana	1	100,000	49,149	664,098
Ohio	22	1,712,400	339,623	7,609,074
Michigan	43	3,703,762	1,034,244	22,943,806
Iowa	42	2,637,400	540,129	11,268,070
California	23	4,404,447	3,053,527	7,718,534
Total	145	13,122,434	5,154,657	123,923,896

MUTUAL, UNOFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Pennsylvania	7		\$5,116,764	\$55,469,516
Delaware	2		284,419	3,187,886
Maryland	17		1,201,444	32,044,508
Illinois	4		198,339	1,249,614
Total	30		6,800,970	91,951,524

STOCK, UNOFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Maryland	5	\$184,656	\$35,492	\$368,579
South Carolina	6	330,540	350,189	3,243,811
Georgia	5	308,600	85,022	1,761,282
Ohio	6	1,379,091	815,251	7,748,204
Illinois	5	975,000	1,234,231	10,581,240
Utah	1	50,000	22,465	469,067
Total	28	3,227,887	2,542,650	24,172,183

NUMBER, CAPITAL, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF PRIVATE BANKS, 1888.

OFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
North Carolina	10	\$247,000	\$73,267	\$404,026
Wisconsin	72	972,978	554,281	5,742,445
Missouri	91	1,370,241	892,447	7,014,669
California	30	3,793,092	596,838	6,477,331
Wyoming	9	329,325	95,325	715,381
Total	212	6,712,6	2,212,158	20,353,852

UNOFFICIAL.

States, etc.	No.	Capital.	Surplus and undivided profits.	Deposits.
Maine	2	\$60,000	\$6,597	\$146,626
Massachusetts	5	420,000	217,210	626,414
Connecticut	3	56,285	2,997	268,804
New York	30	905,738	364,921	2,259,153
New Jersey	6	346,214	206,396	1,470,396
Pennsylvania	39	1,286,843	1,116,847	8,932,477
Maryland	3	133,408	1,465	63,192
Virginia	3	110,000	42,726	396,325
South Carolina	3	161,353	5,567	43,513
Georgia	8	600,898	34,638	171,672
Florida	7	129,164	25,772	374,885
Alabama	6	273,500	1,223,175	1,315,669
Mississippi	2	52,000	18,728	73,161
Louisiana	2	167,000	26,125	82,642
Texas	26	2,333,569	323,067	2,590,754
Arkansas	7	219,500	26,030	437,820
Kentucky	12	536,180	60,729	1,010,819
Ohio	60	2,492,534	984,821	8,637,624
Indiana	39	2,264,609	354,895	4,893,064
Illinois	120	5,067,412	2,829,321	15,335,137
Michigan	53	1,087,687	209,922	2,278,518
Wisconsin	3	12,000	6,207	107,349
Iowa	134	4,174,133	1,010,102	6,388,870
Minnesota	39	919,652	293,266	1,796,211
Missouri	5	200,000	35,834	447,335
Kansas	122	3,834,127	734,341	4,084,959
Nebraska	125	2,492,292	677,848	3,447,089
Colorado	16	474,897	135,978	1,259,495
Nevada	2	168,700	34,834	102,272
California	3	99,573	7,878	81,930
Oregon	7	187,900	18,950	185,612
Arizona	4	160,000	60,291	288,407
Dakota	63	1,130,824	250,886	874,716
Idaho	1	50,000	145,000	12,000
Montana	2	119,320	80,159	1,365,804
New Mexico	3	105,800	8,954	154,345
Utah	6	279,811	1,025,459	894,021
Washington	9	488,515	53,368	1,619,370
Wyoming	2	30,000	4,524	16,540
Total	991	34,129,438	12,665,828	74,524,990

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS (MUTUAL AND STOCK) AND PRIVATE BANKS, 1887-'88.

OFFICIAL.

Classes.	No.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	1, 209	\$136, 288, 327	\$51, 575, 928	\$387, 017, 523
Loan and trust companies.....	56	26, 913, 200	23, 411, 982	208, 739, 626
Savings banks (mutual).....	598		118, 198, 005	1, 124, 148, 947
Savings banks (stock).....	145	13, 122, 434	5, 154, 657	123, 923, 896
Private banks.....	212	6, 712, 636	2, 212, 158	20, 353, 852
Total.....	2, 220	183, 036, 597	200, 552, 730	1, 864, 183, 844

UNOFFICIAL.

Classes.	No.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	194	\$18, 643, 541	\$5, 309, 160	\$23, 030, 319
Loan and trust companies.....	64	26, 330, 310	12, 539, 705	49, 138, 488
Savings banks (mutual).....	30		6, 800, 970	91, 951, 524
Savings banks (stock).....	28	3, 227, 887	2, 542, 650	24, 172, 183
Private banks.....	991	34, 129, 438	12, 065, 828	74, 524, 990
Total.....	1, 307	82, 331, 176	39, 858, 313	262, 817, 504

A table in the appendix,* page 139, shows, by States and Territories, the estimated population of each on June 1, 1888, and the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and private banks in the United States on June 30, 1888; the average of these per capita of population, and the per-capita averages of such resources in each class of banks, from which it appears that the estimated population of the United States is 61,394,000; total banking funds amount to \$4,766,909,263, which is an average of \$77.64. The per-capita averages of such resources in each class of banks are: National banks, \$34.76; State banks, \$10.13; loan and trust companies, \$5.65; savings banks, \$24.64, and private banks, \$2.46.

The total "cash in bank" held by the 3,527 institutions reporting officially and unofficially is \$161,495,733, of which \$44,288,254 is taken as gold (that amount includes \$5,587,144 in coin, \$591,385 in gold certificates, \$18,445,351 specie, and \$19,664,374, the amount in the California banks), \$1,358,513 silver coin, \$553,507 silver certificates, \$28,954,575 legal tenders and national-bank notes, and \$86,340,884 not classified.

For purposes of comparison, the following table is appended:

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS AND OTHER BANKING ASSOCIATIONS, JUNE 30, 1888.

Classification.	National banks.	Other (3,527) banking associations.	Total.
Gold coins.....	\$74, 825, 783	\$25, 251, 518	\$100, 077, 301
Gold certificates.....	83, 781, 930	591, 385	69, 353, 315
Gold certificates (clearing-house).....	20, 884, 000		20, 884, 000
Silver, dollars.....	6, 906, 432	} 1, 358, 513	11, 084, 223
Silver, fractional.....	2, 819, 278		
Silver certificates.....	7, 094, 854	553, 507	7, 648, 361
National-bank notes.....	21, 343, 405	} 28, 954, 575	132, 293, 629
Legal-tender notes.....	81, 995, 643		
Specie, not classified.....		18, 445, 351	18, 445, 351
Cash, not classified.....		86, 340, 884	86, 340, 884
Total.....	284, 631, 325	161, 495, 733	446, 127, 058

*See foot-note, page 479.

FIFTH.

NAMES AND COMPENSATION OF OFFICERS AND CLERKS IN THE OFFICE OF THE
COMPTROLLER OF THE CURRENCY, OCTOBER 31, 1888.

* * * * *

NOTE.—Names and compensation of officers and clerks are omitted, but they will be found in the separate editions of the Comptroller's report.

EXPENSES OF THE OFFICE OF THE COMPTROLLER OF THE CURRENCY FOR THE
YEAR ENDING JUNE 30, 1888.

For special dies, plates, printing, etc.....	\$57, 113. 26
For salaries	101, 878. 04
For salaries, reimbursable by national banks	16, 550. 39

The contingent expenses of the office are not paid by the Comptroller, but from the general appropriation for contingent expenses of the Treasury Department; no separate account of them is kept.

ORGANIZATION AND EXPENSES OF THE BUREAU OF THE CURRENCY.

It is unnecessary to reiterate what was said in the last Annual Report upon this subject, and what will be found on one point or another in every Report of the Comptroller of the Currency since 1876, as to the inadequacy of the clerical force or means at the disposal of the Comptroller.

I respectfully repeat, however, the specific recommendations submitted last year, as, "in order that the present work of the Bureau may be properly performed, the following changes are essential:

"1. The Deputy Comptroller should have a salary of \$3,500. No less sum can be depended upon to secure or to permanently retain any one entirely qualified for the position.

"2. There should be provided for the Bureau a responsible legal adviser, with such clerks and books as may be necessary to the proper examination of the questions that are daily presented in almost every branch of commercial law.

"3. There should be added to the four divisions now existing a division of archives and statistics.

"Provision should be made by appropriation for an annual conference in Washington of all examiners of national banks, for the employment of supervising examiners, as recommended elsewhere, for such traveling expenses as may be incurred by the Comptroller or Deputy Comptroller in visiting different sections of the country in connection with the banks and banking interests there, and for the accumulation of a library of standard books of reference on subjects relating to banking and financial legislation and administration."

INFORMATION.

Section 333 of the Revised Statutes of the United States, in prescribing the scope of the annual report to be made by the Comptroller of the Currency, imposes upon that officer the further duty of submitting to Congress such other information in relation to the banks as in his judgment may be useful. The following information is accordingly submitted.

THE ORGANIZATION OF NATIONAL BANKS.

During the year under review there has been no change in the laws governing the organization of national banking associations, nor in those which provide for the conversion into such an association of any banking corporation having a State or Territorial charter; hence what was said on this subject in the last Report still applies.

The four following tables give for each State and Territory the number, aggregate capital, bonds, and circulation of national banks existing October 31, 1887, and of banks organized during the year ending October 31, 1888, and show the net increase or decrease in capital, bonds, and circulation for each class of banks during the past year, including failed and liquidating banks.

It will be observed that in the first table the figures showing circulation do not bear in all cases to the figures showing the amount of bonds the relative proportion to be expected from the provision of law which is intended to keep the circulation at 90 per cent. of the par value of bonds. Where discrepancies exist they are attributable to two causes: (1) The occasional surrender of circulation prior to the actual withdrawal of the bonds. (2) The redemption of the notes of failed banks for which deposits have been made with the Treasurer out of collections by receivers in cases where the state of the trust allowed of the retention of bonds for the sake of the interest accruing upon them which would otherwise have been lost if the redemption fund had been provided for by their sale.

Banks newly organized are required to pay in the subscribed capital as follows: At date of authority to commence business, 50 per cent., each month thereafter 10 per cent.; bonds may be deposited in proportion to capital paid in; circulation is issued only upon bonds actually deposited.

States and Territories.	Banks existing October 31, 1887.				Banks organized during year ending October 31, 1888.			
	No.	Capital.	Bonds.	Circulation.	No.	Capital.	Bonds.	Circulation.
Maine.....	73	\$10,490,700	\$5,496,000	\$5,004,545	2	\$100,000	\$25,000	\$22,500
New Hampshire.....	49	6,205,000	4,019,500	2,622,492	.....	.....	.....	.....
Vermont.....	49	7,506,000	3,891,000	2,999,054	.....	.....	.....	.....
Massachusetts.....	252	85,740,500	33,596,750	80,504,347	2	300,000	62,500	56,250
Rhode Island.....	61	20,340,050	5,183,900	4,686,584	.....	.....	.....	.....
Connecticut.....	83	24,405,410	9,716,100	9,516,540	1	50,000	12,500	11,250
Division No. 1.....	567	164,747,660	61,903,250	55,333,562	5	450,000	100,000	90,000
New York.....	324	85,724,260	30,149,950	27,181,183	3	250,000	62,500	56,250
New Jersey.....	81	13,024,220	6,862,100	5,981,337	5	300,000	75,000	67,500
Pennsylvania.....	303	66,389,140	19,701,800	17,609,492	11	1,014,000	203,500	180,000
Division No. 2.....	708	165,137,620	56,712,950	50,772,012	19	1,564,000	341,000	306,900
Delaware.....	17	2,083,985	1,596,700	1,348,070	1	50,000	12,500	11,250
Maryland.....	48	14,509,960	3,417,000	3,290,499	1	60,000	15,000	13,500
District of Columbia.....	8	1,827,000	930,000	744,388	.....	.....	.....	.....
Virginia.....	25	3,796,300	1,352,500	1,171,366	1	50,000	12,500	11,250
West Virginia.....	20	1,961,000	761,250	707,392	.....	.....	.....	.....
Division No. 3.....	118	24,178,245	8,057,450	7,261,715	3	160,000	40,000	36,000
North Carolina.....	18	2,412,280	928,500	867,940	2	150,000	37,500	33,750
South Carolina.....	15	1,698,000	624,750	553,215	1	50,000	12,500	11,250
Georgia.....	21	3,050,520	988,500	888,151	4	250,000	62,500	56,250
Florida.....	10	600,000	217,500	141,108	3	250,000	62,500	56,250
Alabama.....	20	3,485,100	900,500	831,937	2	100,000	25,000	22,500
Mississippi.....	12	1,055,000	320,600	258,530	.....	.....	.....	.....
Louisiana.....	13	3,425,000	1,500,000	1,442,262	.....	.....	.....	.....
Texas.....	91	9,919,750	2,415,300	2,167,628	9	1,395,500	237,500	213,750
Arkansas.....	7	1,000,000	422,500	335,764	.....	.....	.....	.....
Kentucky.....	68	13,310,400	4,105,000	3,783,331	2	164,000	41,000	36,900
Tennessee.....	40	7,460,000	1,483,750	1,126,410	2	150,000	37,500	33,750
Division No. 4.....	315	47,416,050	13,906,300	12,396,276	25	2,509,000	516,000	464,400
Ohio.....	216	39,896,020	14,329,650	12,809,832	6	960,000	177,500	159,750
Indiana.....	93	11,894,500	4,848,800	4,477,806	4	420,000	105,000	94,500
Illinois.....	178	29,391,500	5,809,000	5,168,390	5	1,150,000	150,000	135,000
Michigan.....	108	14,558,140	3,387,750	3,150,395	5	350,000	87,500	78,750
Wisconsin.....	56	5,092,000	1,673,000	1,478,779	3	250,000	62,500	56,250
Division No. 5.....	651	100,832,160	30,048,200	27,085,202	23	3,130,000	582,500	524,250
Iowa.....	129	10,230,000	3,080,500	2,789,963	4	260,000	65,000	58,500
Minnesota.....	58	13,740,000	1,863,550	1,753,225	1	50,000	12,500	11,250
Missouri.....	50	11,757,280	2,053,300	1,857,068	3	650,000	125,000	112,500
Kansas.....	142	10,780,800	2,817,000	2,474,115	23	1,610,000	402,500	362,250
Nebraska.....	104	8,456,100	1,876,500	1,652,338	6	310,000	77,500	69,750
Division No. 6.....	483	54,964,180	11,690,850	10,526,709	37	2,880,000	682,500	614,250
Colorado.....	31	2,751,850	989,000	869,835	3	200,000	50,000	45,000
Nevada.....	2	150,000	37,500	15,444	.....	.....	.....	.....
California.....	33	6,870,000	1,838,750	1,549,135	6	650,000	162,500	146,250
Oregon.....	23	1,795,000	644,800	617,100	4	200,000	50,000	45,000
Arizona.....	1	100,000	25,000	21,870	.....	.....	.....	.....
Division No. 7.....	90	11,668,850	3,535,050	3,073,384	13	1,050,000	262,500	236,250
Dakota.....	62	3,720,000	962,500	866,297	1	100,000	25,000	22,500
Idaho.....	6	350,000	92,800	72,266	1	100,000	25,000	22,500
Montana.....	17	1,975,000	480,600	449,745	.....	.....	.....	.....
New Mexico.....	9	850,000	240,000	196,243	.....	.....	.....	.....
Utah.....	7	850,000	390,000	363,116	.....	.....	.....	.....
Washington.....	20	1,580,000	480,000	522,140	4	210,000	52,500	47,250
Wyoming.....	8	1,075,000	223,750	170,455	1	50,000	12,500	11,250
Division No. 8.....	129	10,400,000	2,869,650	2,640,262	7	460,000	115,000	103,500
United States.....	3,061	579,342,765	188,723,700	169,089,122	132	12,203,000	2,639,500	2,375,550

States and Territories.	Increase among banks existing October 31, 1887, and number of banks concerned in such increase.				Total increase, and number of banks concerned in such increase.			
	No.	Capital.	Bonds.	Circulation.	No.	Capital.	Bonds.	Circulation.
Maine	1	\$100,000	\$12,500	\$22,490	3	\$200,000	\$37,500	\$44,990
New Hampshire	1			11,250	1			11,250
Vermont	1			10	1			10
Massachusetts	2	500,000			4	800,000	62,500	56,250
Rhode Island								
Connecticut					1	50,000	12,500	11,250
Division No. 1..	5	600,000	12,500	33,750	10	1,050,000	112,500	123,750
New York	6	820,000	121,250	182,095	9	1,070,000	183,750	238,345
New Jersey	1			11,250	6	300,000	75,000	78,750
Pennsylvania	3	314,000	525,000	378,350	13	1,328,000	725,000	561,500
Division No. 2..	10	1,134,000	646,250	571,695	28	2,698,000	987,250	878,595
Delaware	1			10	2	50,000	12,500	11,260
Maryland					1	60,000	15,000	13,500
District of Columbia								
Virginia					1	50,000	12,500	11,250
West Virginia	1	5,000	1,250	1,130	1	5,000	1,250	1,130
Division No. 3..	2	5,000	1,250	1,140	5	165,000	41,250	37,140
North Carolina					2	150,000	37,500	83,750
South Carolina	1	25,000	6,250	5,625	2	75,000	18,750	16,875
Georgia	2	75,000	18,500	50,380	6	325,000	81,000	106,630
Florida	1	50,000		31,370	4	300,000	62,500	87,620
Alabama	1			11,250	3	100,000	25,000	33,750
Mississippi	1	50,000	12,500	11,260	1	50,000	12,500	11,260
Louisiana	1			10	1			10
Texas	7	445,700	61,200	55,200	16	1,840,700	298,700	268,950
Arkansas	1			10,000	1			10,000
Kentucky	3	330,000			5	494,000	41,000	86,900
Tennessee	4	115,000	17,750	15,985	6	265,000	55,250	49,735
Division No. 4..	22	1,090,700	116,200	191,080	47	3,599,700	632,200	655,480
Ohio	6	725,000	88,500	34,630	12	1,685,000	266,000	194,380
Indiana	2	70,000	30,000	81,070	6	490,000	135,000	175,570
Illinois	1	150,000			5	1,300,000	150,000	135,000
Michigan	2	135,000	8,750	8,310	7	485,000	96,250	67,060
Wisconsin	1	200,000	6,000	5,415	4	450,000	68,500	61,665
Division No. 5..	12	1,280,000	133,250	129,425	34	4,410,000	715,750	653,675
Iowa	1	50,000	62,500	9,010	5	310,000	127,500	67,510
Minnesota	6	755,000	77,500	24,750	8	805,000	90,000	36,000
Missouri	2	600,000	350	300	4	1,150,000	125,350	112,860
Kansas	6	350,000	56,250	113,005	29	1,980,000	458,750	475,255
Nebraska	6	870,000	31,250	22,530	12	1,180,000	108,750	92,280
Division No. 6..	21	2,625,000	227,850	169,655	58	5,105,000	910,350	783,905
Colorado	5	480,000	32,500	29,240	8	680,000	82,500	74,240
Nevada	2	132,000	35,000	29,700	2	132,000	35,000	29,700
California	7	650,000	62,500	56,280	13	1,300,000	225,000	202,530
Oregon	3	375,000	25,000	22,510	7	575,000	75,000	67,510
Arizona								
Division No. 7..	17	1,637,000	153,000	137,730	30	2,687,000	415,500	373,980
Dakota	1	100,000	25,000	50	2	200,000	50,000	22,550
Idaho	1			24,750	2	100,000	25,000	47,250
Montana	1			7,520	1			7,520
New Mexico	1	50,000	37,500	33,750	1	50,000	37,500	33,750
Utah	1	50,000			1	50,000		
Washington	3	75,000	16,250	33,360	7	285,000	68,750	80,610
Wyoming	1	50,000	12,500	11,240	2	100,000	25,000	22,490
Division No. 8..	9	325,000	91,250	110,670	16	795,000	206,250	214,170
United States	98	8,696,700	1,381,505	1,945,145	230	20,897,700	4,021,050	3,720,695

Total.	Decrease in capital, bonds, and circulation, with number of banks concerned in such decrease.							
	States and Territories.	Failed and liquidating banks.			Banks existing October 31, 1887.			
		No.	Capital.	Bonds.	Circulation	No.	Capital.	Bonds.	Circulation
Maine					12		\$572,500	\$515,250
New Hampshire					5		355,000	319,500
Vermont					5		377,000	339,300
Massachusetts	1	\$100,000	\$25,000	\$21,720	39		5,985,650	5,386,380
Rhode Island	1	50,000	15,000	13,500	3		550,000	495,000
Connecticut					16	\$300,000	954,000	857,600
Division No. 1..	2	156,000	40,000	35,220	80	300,000	8,764,150	7,913,030
New York	5	700,000	254,500	102,450	35	162,000	3,488,200	3,139,850
New Jersey					8	20,000	383,350	345,015
Pennsylvania	1	300,000	50,000	45,000	26	125,000	1,503,000	1,357,200
Division No. 2..	6	1,000,000	304,500	147,450	69	307,000	5,379,550	4,841,565
Delaware								
Maryland					7		1,268,500	1,141,650
Dist. of Columbia					1		100,000	90,000
Virginia					1		210,000	189,000
West Virginia	1	110,000	50,000	10,700	1		37,500	33,750
Division No. 3..	1	110,000	50,000	10,700	10		1,616,000	1,454,406
North Carolina	2	300,000	75,000	62,080	3		175,000	157,500
South Carolina					3		175,000	157,500
Georgia					1		75,000	67,500
Florida								
Alabama							50,000	45,000
Mississippi								
Louisiana								
Texas					3	72,900	80,000	72,000
Arkansas								
Kentucky	1	50,000	50,000	45,000	6	20,000	684,000	615,600
Tennessee					5		97,500	87,750
Division No. 4..	3	350,000	125,000	107,080	21	92,900	1,336,500	1,202,850
Ohio	3	1,430,000	167,500	165,470	19	100,000	2,298,850	2,068,965
Indiana	1	50,000	12,500	11,250	7	125,000	330,000	297,000
Illinois	1	500,000	50,000	45,000	10	27,500	274,500	247,050
Michigan	3	200,000	75,000	81,120	5		212,500	191,250
Wisconsin					1		50,000	45,000
Division No. 5..	8	2,180,000	305,000	302,840	42	252,500	3,165,850	2,849,265
Iowa	3	200,000	50,000	84,170	3	100,000	38,000	34,200
Minnesota	3	875,000	118,750	106,375				
Missouri	3	500,000	100,000	89,430	4		568,400	511,560
Kansas	4	200,000	50,000	44,990	2	25,000	50,000	45,000
Nebraska	4	250,000	63,000	56,160	1		12,500	11,250
Division No. 6..	17	2,025,000	381,750	381,625	10	125,000	668,900	602,010
Colorado								
Nevada								
California	1	50,000	12,500	11,250	2		125,000	112,500
Oregon					1		200,000	180,000
Arizona								
Division No. 7..	1	50,000	12,500	11,250	3		325,000	292,500
Dakota	4	200,000	50,000	45,000				
Idaho								
Montana					1	25,000		
New Mexico								
Utah								
Washington					2		77,500	69,750
Wyoming								
Division No. 8..	4	200,000	50,000	45,000	3	25,000	77,500	69,750
United States....	42	6,071,000	1,268,750	1,041,165	238	1,102,400	21,363,450	19,225,370

States and Territories.	Net increase and decrease during the year ending October 31, 1888.					
	Net increase.			Net decrease.		
	Capital.	Bonds.	Circulation.	Capital	Bonds.	Circulation.
Maine					\$535, 000	\$470, 260
New Hampshire	\$200, 000				355, 000	308, 250
Vermont					377, 000	339, 200
Massachusetts	700, 000				5, 738, 150	5, 162, 850
Rhode Island				\$56, 000	565, 000	508, 500
Connecticut				250, 000	941, 500	846, 350
Division No. 1	594, 000				8, 511, 650	7, 635, 500
New York	208, 000				3, 546, 450	2, 992, 205
New Jersey	280, 000				308, 350	266, 265
Pennsylvania	903, 000				796, 000	805, 150
Division No. 2	1, 391, 000				4, 644, 800	4, 063, 620
Delaware	50, 000	\$12, 500	\$11, 260			
Maryland	60, 000				1, 253, 500	1, 128, 150
District of Columbia					100, 000	90, 000
Virginia	50, 000				137, 500	123, 750
West Virginia				105, 000	86, 250	43, 320
Division No. 3	55, 000				1, 564, 750	1, 373, 000
North Carolina				150, 000	212, 500	185, 830
South Carolina	75, 000				156, 250	140, 625
Georgia	325, 000	6, 000	39, 130			
Florida	300, 000	62, 500	87, 620			
Alabama	100, 000	25, 000	33, 750			
Mississippi	50, 000	12, 500	11, 260			
Louisiana			10			
Texas	1, 767, 800	218, 700	196, 950			
Arkansas			10, 000			
Kentucky	424, 000				693, 000	623, 700
Tennessee	265, 000				42, 250	38, 015
Division No. 4	3, 156, 800				779, 300	609, 450
Ohio	155, 000				2, 200, 350	2, 040, 055
Indiana	315, 000				207, 500	132, 680
Illinois	772, 500				174, 500	157, 050
Michigan	285, 000				191, 250	185, 310
Wisconsin	450, 000	18, 500	16, 665			
Division No. 5	1, 977, 500				2, 755, 100	2, 498, 430
Iowa	10, 000	39, 500				50, 860
Minnesota				70, 000	28, 750	70, 875
Missouri	750, 000				543, 050	448, 130
Kansas	1, 735, 000	358, 750	385, 265			
Nebraska	930, 000	33, 250	24, 870			
Division No. 6	3, 355, 000				140, 300	199, 730
Colorado	680, 000	82, 500	74, 240			
Nevada	132, 000	33, 000	29, 700			
California	1, 250, 000	87, 500	78, 780			
Oregon	575, 000				125, 000	112, 490
Arizona						
Division No. 7	2, 637, 000	78, 000	70, 230			
Dakota						22, 450
Idaho	100, 000	25, 000	47, 250			
Montana			7, 520	25, 000		
New Mexico	50, 000	37, 500	33, 750			
Utah	50, 000					
Washington	285, 000		10, 860		8, 750	
Wyoming	100, 000	25, 000	22, 490			
Division No. 8	560, 000	78, 750	99, 420			
United States	13, 726, 300				18, 239, 150	16, 545, 740

With a net increase during the year of 90 in the number of banks, and of \$13,726,300 in national-bank capital, there has been a net decrease in circulation of \$16,545,740.

By reference to the table on page 483, showing the details of bond deposits by banks organized within the year, it will be seen that these banks deposited only the minimum required by law, and the same is true of banks increasing their capital.

The table on page 449, exhibiting the elements of increase and decrease during the year, shows that of the \$3,720,695 added to national-bank circulation since November 1, 1887, \$2,375,550 has been issued upon bonds deposited, not for the sake of circulation, but to secure the other advantages afforded by the national-bank system; while on the other hand, with the exception of \$1,041,165 in notes of failed and liquidating banks, the whole reduction in national-bank currency represents the voluntary surrender of circulation by banks which have heretofore held bonds in excess of the minimum requirement.

The circulation surrendered by such banks is \$19,225,370, which is about 20 per cent. of the circulation outstanding a year ago on the bonds representing the excess above the minimum required by law and which may be called the voluntary circulation.

Two new influences have come into play during the past thirteen months, accelerating the retirement of national-bank circulation, viz, (1) the transfer to national-bank depositaries of a part of the redundant revenues of the Government, and (2) the large purchases of bonds by the Treasury Department.

NATIONAL BANK DEPOSITARIES.

In October, 1887, with a view to averting a threatened monetary stringency arising from the abnormal accumulation of cash in the Treasury, the Secretary resolved to increase the amounts in national bank depositaries under section 5153, Revised Statutes. The depositaries have always been required to give United States bonds as security for the public moneys intrusted to them, but owing to the high price, of the bonds and the requirement of section 5191, Revised Statutes as to the reserve to be held against all deposits, the banks were unwilling to receive additional amounts at the old rate of 90 per cent. on $4\frac{1}{2}$ per cent. bonds and par on the 4 per cent., so that it was determined that banks depositing \$1,000,000 in $4\frac{1}{2}$ per cent. bonds might carry not exceeding \$1,000,000 of public moneys, and those depositing \$1,000,000 in 4 per cent. bonds might carry \$1,100,000. Subsequently banks were allowed to deposit less than \$1,000,000 in bonds and to carry balances in the above proportions. Since the bonds of both classes held as security for circulation entitled the banks to only 90 per cent. of their face in circulating notes, against which beside they had to keep up a redemption fund of 5 per cent., the opportunity of obtaining Government deposits on the above terms operated as an inducement to the surrender of voluntary circulation, in order that the bonds thereby released might be transferred to the Secretary to be held as security for public moneys.

The precise extent to which this influence was effective in reducing circulation can not be shown because the transfers were not always made directly. In some cases banks intending to withdraw $4\frac{1}{2}$ per cent. bonds and to surrender the circulation outstanding against them, deposited lawful money to effect the withdrawal and afterward sent on 4 per cent.

bonds as security for the public moneys, and in other cases the deposit of 4 per cent. bonds was made first and the withdrawal of 4½ percents effected afterward, but in both cases it was the terms on which Government funds could be obtained that operated to reduce national-bank circulation.

The subjoined table, showing the transfers directly made from circulation account to public moneys account in each month for the past two years, exhibits in a striking manner the effect of this influence.

STATEMENT BY MONTHS, SHOWING THE AMOUNT OF UNITED STATES BONDS TRANSFERRED FROM THE SECURITIES HELD IN TRUST BY THE TREASURER OF THE UNITED STATES FOR NATIONAL-BANK CIRCULATION TO THE SECURITIES SO HELD FOR PUBLIC DEPOSITS DURING THE TWO YEARS ENDING OCTOBER 31, 1887-'88, AND THE METHODS BY WHICH SUCH TRANSFER WAS MADE.

Date.	Total.	Exchanged.	Substituted.	Transferred by retirement of circulation.
1886.				
November	\$70,000			\$70,000
December	200,000	\$100,000		100,000
1887.				
January	530,000			530,000
February	220,000			220,000
March	145,000			145,000
April	40,000			40,000
May	155,000			155,000
June	60,000			60,000
July	130,000		\$50,000	80,000
August	30,000	30,000		
September	202,500	140,000		62,500
Total for eleven months	1,782,500	270,000	50,000	1,462,500
October	715,000	115,000	100,000	500,000
November	2,018,000	50,000	250,000	1,718,000
December	2,804,000		300,000	2,504,000
1888.				
January	2,479,000	100,000	870,000	1,509,000
Total for four months	8,016,000	285,000	1,520,000	6,231,000
February	75,000			75,000
August	200,000			200,000
September	1,000,000	1,000,000		
Total for nine months	1,275,000	1,000,000		275,000
Total for twenty-four months	11,073,500	1,535,000	1,570,000	7,968,500

The total transfers during eleven months ending September 30, 1887, amounted to \$1,782,500, an average of \$171,127 per month, while during the next four months the transfers amounted to \$8,016,000, an average of over \$2,000,000 a month, which four months embrace the period in which the Government funds in national-bank depositaries were being increased, for no new depositaries were designated and no increase of deposits was made after January. During the nine months since January last the transfers amount to only \$1,275,000, of which a million dollars represents merely an exchange or cross transfer between the two accounts, and should not, therefore, be considered at all in this connection.

The effect upon circulation is shown by the fourth column of the table, *i. e.*, during the first eleven months of the period the amount of bonds withdrawn from circulation account without being replaced was \$1,462,500; during the next four months this amount was \$6,231,000, while during the remaining nine months it was only \$275,000, viz: \$75,000 in February and \$200,000 in August, 1888.

BOND PURCHASES BY THE TREASURY.

As has been shown, there was almost a cessation in bond withdrawals from security for circulation as soon as the designation of new depositaries was discontinued.

On April 17 a circular was issued inviting proposals for the sale of bonds to the Government, which resulted in purchases as follows:

Month.	4 per cent. bonds.	4½ per cent. bonds.	Total.
April.....	\$1,075,000	\$2,490,000	\$3,565,000
May.....	12,112,200	5,027,450	17,139,650
June.....	5,094,900	830,100	5,915,000
July.....	444,550	564,700	1,009,250
August.....	4,373,050	1,628,000	6,001,050
September.....	15,800,250	7,674,350	23,474,600
October.....	11,502,700	15,038,000	26,540,700
Total.....	50,402,650	33,242,600	83,645,250

The subjoined table shows the bond withdrawals from circulation account during the year ending October 31, 1888, divided into two periods of six months each, namely, from November 1, 1887, to April 30, 1888, and from the latter date to October 31, 1888.

STATEMENT SHOWING TOTAL WITHDRAWAL OF BONDS HELD AS SECURITY FOR NATIONAL-BANK CIRCULATION BETWEEN OCTOBER 31, 1887, AND OCTOBER 31, 1888, IN PERIODS OF SIX MONTHS EACH, AND THE REDUCTION OF CIRCULATION CONSEQUENT THEREON.

Period.	Bonds withdrawn.	Circulation reduced.
From October 31, 1887, to April 30, 1888.....	\$8,672,500	\$7,805,250
From April 30, 1888, to October 31, 1888.....	13,470,372	12,123,335
Total.....	22,142,872	19,928,585

During the first period the withdrawals amounted to \$8,672,500, from which should be deducted the withdrawals for transfer directly to public moneys security account, as shown in a previous table, viz, \$5,731,000, which leaves a balance of \$2,941,500 withdrawn otherwise.

During the second period the total withdrawals were \$13,470,372, and of this amount, the bonds withdrawn for delivery directly to the Secretary for purchase amounted to \$5,066,950, as is shown by the following statement:

BONDS WITHDRAWN FROM DEPOSIT AGAINST CIRCULATION AND TRANSFERRED TO THE SECRETARY OF THE TREASURY FOR PURCHASE UNDER TREASURY CIRCULAR OF APRIL 17, 1888, SHOWING AMOUNTS OF EACH CLASS OF BONDS AND THE EFFECT OF SUCH WITHDRAWALS UPON CIRCULATION.

Date.	Withdrawn.			Substituted.				Total withdrawn upon deposit of lawful money.
	4 per cent.	4½ per cent.	Total.	4 per cent.	4½ per cent.	P. R. R. 6 per cent.	Total.	
1888.								
May	\$637, 500	\$196, 000	\$833, 500	\$16, 000			\$16, 000	\$817, 500
June	180, 000	210, 000	390, 000		\$20, 000		20, 000	370, 000
July	299, 500	171, 000	470, 500					470, 500
August	90, 000	75, 000	165, 000					165, 000
September	992, 500	65, 000	1, 057, 500			\$50, 000	50, 000	1, 007, 500
October	1, 877, 650	748, 800	2, 626, 450	390, 000			390, 000	2, 236, 450
Total	4, 077, 150	1, 465, 800	5, 542, 950	406, 000	20, 000	50, 000	476, 000	5, 066, 950

NOTE.—Total of bonds withdrawn, \$5,542,950; total of bonds deposited in substitution, \$476,000; net withdrawal of bonds, \$5,066,950; which is made up of reductions in bonds deposited as follows: 4 percents, \$3,671,150; 4½ percents, \$1,445,800, and an increase of 6 per cent. bonds of \$50,000.

It is not as easy to trace bonds withdrawn for sale as to follow those transferred from one account to another in the Treasury, hence the records of this office do not show the displacement of circulation by bond-purchases quite as fully as they show the displacement by Government deposits, but there can be little doubt that the absorption of so large an amount of bonds in so short a time must have produced a strong influence tending to the reduction of the voluntary circulation of banks, and in the absence of any other known influence of the same tendency this must be considered as accounting for the pressure to withdraw bonds which has for three months in succession carried the deposits of lawful money up to the limit of \$3,000,000 imposed by section 9, act July 12, 1882.

In some cases banks have withdrawn their bonds and sold them on the general market, but in time these bonds, or others which they replaced, have come into the Treasury purchases.

The influence of high prices for bonds in reducing voluntary circulation is more a matter of inference than of demonstration, but the following table of prices of bonds during the year will be of interest in this connection:

OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES REGISTERED 4 PER CENT. AND 4½ PER CENT. BONDS IN NEW YORK FOR EACH WEEK FROM NOVEMBER 4, 1887, TO NOVEMBER 2, 1888.

[Compiled from the Commercial and Financial Chronicle.]

Week ending—	4 per cent. bonds.			4½ per cent. bonds.		
	Opening.	Highest.	Lowest.	Opening.	Highest.	Lowest.
Nov. 4, 1887	126½	126½	126½	108½	108½	107½
Nov. 11, 1887	126½	127	126½	107½	107½	107½
Nov. 18, 1887	127	127	126½	107½	107½	107½
Nov. 25, 1887	126½	126½	126½	107½	107½	107½
Dec. 2, 1887	126½	126½	124½	107½	107½	107½
Dec. 9, 1887	124½	124½	123½	107½	107½	107
Dec. 16, 1887	124	125	124	107½	107½	107½
Dec. 23, 1887	125	125½	125	107½	108½	107½
Dec. 30, 1887	126	126	125½	108½	108½	108
Jan. 6, 1888	125½	126	125½	107½	107½	107½
Jan. 13, 1888	125½	126½	125½	108½	108½	107½
Jan. 20, 1888	126½	126½	126½	108	108	108
Jan. 27, 1888	126½	126½	125½	108	108	107½
Feb. 3, 1888	126	126½	126½	108	108	108½
Feb. 10, 1888	126½	126½	125½	106½	106½	106½
Feb. 17, 1888	125½	125½	125½	106½	106½	106½
Feb. 24, 1888	125½	125½	125½	106½	106½	106½
Mar. 2, 1888	125½	125½	124½	106½	106½	106
Mar. 9, 1888	124½	124½	124½	106½	106½	106½
Mar. 16, 1888	124½	124½	124½	106½	106½	106½
Mar. 23, 1888	124½	124½	124½	106½	106½	106½
Mar. 30, 1888	124½	124½	124½	106½	106½	106½
Apr. 6, 1888	124	124	123½	106½	106½	106½
Apr. 13, 1888	124	124½	123½	106½	106½	106½
Apr. 20, 1888	123½	124½	123½	106½	107½	106½
Apr. 27, 1888	124½	126½	124½	107½	107½	107½
May 4, 1888	126½	126½	126½	107½	107½	106½
May 11, 1888	126½	126½	126½	106½	106½	106½
May 18, 1888	126½	127½	126½	106½	107	106½
May 25, 1888	127½	127½	127½	106½	107½	106½
June 1, 1888	127½	127½	126½	107	107	107
June 8, 1888	126½	126½	126½	107	107	107
June 15, 1888	126½	126½	126½	107½	107½	107
June 22, 1888	126½	127	126½	107	107½	107
June 29, 1888	127	127½	127	107½	107½	107½
July 6, 1888	127½	127½	127½	107½	107½	107½
July 13, 1888	127½	127½	127½	107½	107½	107½
July 20, 1888	127½	127½	127½	107½	107½	107½
July 27, 1888	127½	127½	127½	107½	107½	107½
Aug. 3, 1888	127½	127½	127½	107½	107½	106
Aug. 10, 1888	127½	127½	127½	106½	106½	106½
Aug. 17, 1888	127½	127½	127½	106½	106½	106½
Aug. 24, 1888	127½	128½	127½	106½	106½	106½
Aug. 31, 1888	128½	128½	128½	106½	106½	106½
Sept. 7, 1888	127½	128	127½	106½	106½	106½
Sept. 14, 1888	128	128½	128	106½	106½	106½
Sept. 21, 1888	128½	128½	128½	106½	107½	106½
Sept. 28, 1888	129	129	129	107½	107½	107½
Oct. 5, 1888	129	129	129	107½	108½	107½
Oct. 12, 1888	129	129	127½	108½	108½	108½
Oct. 19, 1888	127½	127½	127½	108½	108½	108½
Oct. 26, 1888	127½	127½	127½	108½	108½	108½
Nov. 2, 1888	127½	127½	127½	108½	108½	107½

The quotations given in the above table are not higher than some quotations in previous years, but as the bonds approach maturity their investment-value declines, and this is to be considered in comparing present prices with those prevailing at past periods of time.

The following table will serve to illustrate this:

COMPARATIVE INVESTMENT-VALUE OF UNITED STATES BONDS, AS DETERMINED BY MONTHLY AVERAGES TAKEN AT INTERVALS OF THREE-MONTHS DURING THE YEARS 1885, 1886, 1887, AND 1888.

[Compiled from the records of the office of the Actuary of the Treasury.]

Date.	4½ per cent. bonds.		4 per cent. bonds.	
	Average price flat.	Rate of interest realized by investors.	Average price flat.	Rate of interest realized by investors.
1885:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
January	112. 7788	2. 635	121. 9086	2. 726
April	112. 4350	2. 488	121. 8028	2. 721
July	112. 7525	2. 365	122. 6462	2. 668
October	112. 9421	2. 250	123. 4004	2. 619
1886:				
January	112. 7000	2. 208	123. 4325	2. 607
April	112. 4759	2. 150	126. 2980	2. 444
July	111. 8156	2. 149	126. 4975	2. 420
October	111. 9855	2. 003	128. 6659	2. 289
1887:				
January	110. 2775	2. 290	127. 8325	2. 320
April	110. 1947	2. 019	129. 2451	2. 227
July	109. 1475	2. 340	127. 8425	2. 284
October	108. 5553	2. 339	125. 7885	2. 390
1888:				
January	108. 2375	2. 289	126. 1275	2. 341
April	107. 1025	2. 478	124. 6400	2. 409
July	107. 5175	2. 105	127. 4825	2. 230
October	108. 4213	1. 693	128. 1204	2. 178

INCREASE AND REDUCTION OF CAPITAL BY NATIONAL BANKS.

The laws relating to changes in the capital stock of national banks have undergone several modifications, and still need amendment in important particulars as pointed out in Annual Report for 1887. The changes recommended are embodied in the draught of a national-bank code submitted with that report. The latest enactment on the subject is the act of May 1, 1886, and the tables which follow are designed to show the changes which have occurred since that date.

TABLE SHOWING NUMBER OF BANKS INCREASING CAPITAL UNDER THE ACT OF MAY 1, 1886, SHOWING CHANGES IN EACH STATE DURING EACH YEAR SINCE THE PASSAGE OF THE ACT, AMOUNT OF INCREASE AND PERCENTAGE OF INCREASE IN PROPORTION TO CAPITAL.

States and Territories.	1886.			1887.			1888.		
	No.	Amount of increase.	Percentage on former capital.	No.	Amount of increase.	Percentage on former capital.	No.	Amount of increase.	Percentage on former capital.
Maine.....							1	\$100,000	.950
New Hampshire.....				1	\$50,000	.800			
Vermont.....				1	50,000	.606			
Massachusetts.....							2	500,000	.518
Rhode Island.....									
Connecticut.....				1	50,000	.005	6	820,000	.945
New York.....									
New Jersey.....									
Pennsylvania.....	3	\$350,000	.540	1	100,000	.010	3	314,000	.467
Delaware.....									
Maryland.....									
District of Columbia.....									
Virginia.....									
West Virginia.....	1	25,000	1.107	1	50,000	2.040	1	5,000	.240
North Carolina.....									
South Carolina.....							1	25,000	1.040
Georgia.....	1	50,000	1.802				2	75,000	2.161
Florida.....							1	50,000	.567
Alabama.....									
Mississippi.....				2	80,000	7.508	1	50,000	.452
Louisiana.....									
Texas.....	4	265,000	3.040	7	235,000	2.322	7	445,700	3.764
Arkansas.....	2	125,000	16.050	2	95,000	10.000			
Kentucky.....				1	50,000	.379	3	330,000	2.420
Tennessee.....	1	50,000	.810	4	775	10.354	4	115,000	1.490
Missouri.....							2	600,000	4.359
Ohio.....	2	135,000	.305	3	700,000	1.702	6	725,000	1.765
Indiana.....							2	70,000	.582
Illinois.....	1	100,000	.305	1	200,000	.682	1	150,000	.501
Michigan.....	1	50,000	.305	2	105,000	.718	2	135,000	.902
Wisconsin.....				2	35,000	.666	1	200,000	3.510
Iowa.....				2	70,000	.688	1	50,000	.489
Minnesota.....	4	675,000	5.031				6	755,000	5.415
Kansas.....	5	248,000	3.051	6	460,000	.407	7	350,000	2.680
Nebraska.....	4	375,000	5.004	4	350,000	4.147	6	870,000	9.280
Nevada.....							2	132,000	4.680
Oregon.....				2	170,000	9.030	3	375,000	15.849
Colorado.....	1	50,000	2.050				5	480,000	13.900
Utah.....							1	50,000	5.555
Idaho.....									
Montana.....				2	57,500	2.071			
Wyoming.....							1	50,000	4.255
New Mexico.....	1	50,000	5.080				1	50,000	5.555
Dakota.....	2	50,000	1.050	2	85,000	2.020	1	100,000	2.615
Washington.....				4	200,000	10.206	3	75,000	4.021
Arizona.....									
California.....	1	200,000	3.053	8	575,000	8.030	7	650,000	7.914
United States.....	34	2,798,000		59	4,542,500		90	8,096,700	

Total increase in three years, \$16,037,200.

TABLE OF BANKS DECREASING CAPITAL UNDER THE ACT OF MAY 1, 1886, SHOWING CHANGES IN EACH STATE DURING EACH YEAR SINCE THE PASSAGE OF THE ACT.

States and Territories.	1886.			1887.			1888.		
	No.	Amount of decrease.	Percentage on former capital.	No.	Amount of decrease.	Percentage on former capital.	No.	Amount of decrease.	Percentage on former capital.
Maine.....									
New Hampshire.....									
Vermont.....				3	\$175,000	2.312			
Massachusetts.....				5	550,000	.569			
Rhode Island.....									
Connecticut.....				2	125,000	.516	3	\$300,000	1.239
New York.....				4	240,000	.277	2	162,000	.186
New Jersey.....							1	20,000	.149
Pennsylvania.....	1	\$75,000	.115	1	100,000	.149	3	125,000	.185
Delaware.....									
Maryland.....				1	50,000	.343			
District of Columbia.....									
Virginia.....									
West Virginia.....									
North Carolina.....									
South Carolina.....									
Georgia.....									
Florida.....									
Alabama.....				1	50,000	1.404			
Mississippi.....									
Louisiana.....	1	100,000	2.919	1	500,000	14.059			
Texas.....	1	125,000	1.631	1	20,000	.197	1	72,900	.615
Arkansas.....									
Kentucky.....				1	50,000	.378			
Tennessee.....							1	20,000	.258
Missouri.....									
Ohio.....	3	200,000	.519	1	75,000	.182	1	100,000	.244
Indiana.....				1	50,000	.412	1	125,000	1.030
Illinois.....				2	125,000	.426	2	27,500	.910
Michigan.....									
Wisconsin.....									
Iowa.....	1	10,000	.097	4	160,000	1.573	1	100,000	.918
Minnesota.....									
Kansas.....							1	25,000	.191
Nebraska.....									
Nevada.....									
Oregon.....									
Colorado.....									
Utah.....									
Idaho.....									
Montana.....							1	25,000	1.265
Wyoming.....									
New Mexico.....									
Dakota.....				1	10,000	.264			
Washington.....									
Arizona.....									
California.....									
United States.....	7	510,000		29	2,280,000		18	1,102,400	

Total decrease in three years, \$3,892,400.

CONVERTED AND ORIGINAL BANKS.

National banks are of two classes, viz, institutions already organized under State laws, converted to national banks under section 5154, Revised Statutes of the United States, and national banking associations primarily organized as such under various acts of Congress.

The following tables show the history of these two classes:

WHOLE NUMBER OF STATE BANKS CONVERTED TO NATIONAL BANKING ASSOCIATIONS, THEIR CAPITAL AT DATE OF CONVERSION, PRESENT CAPITAL AND SURPLUS, SPECIFYING SUCH AS HAVE SINCE GONE INTO VOLUNTARY LIQUIDATION, AND SUCH AS HAVE BECOME INSOLVENT.

Years.	Whole number converted.	Existing.			Voluntary liquidation.			Insolvent.				
		Number.	Capital at date of conversion.	Present capital.	Surplus.	Number.	Capital at date of conversion.	Capital at date of liquidation.	Surplus at date of liquidation.	Number.	Capital at date of conversion.	Capital at date of failure.
1863.....	12	12	\$8, 110, 000	\$9, 610, 000	\$3, 048, 000	.....	.....	.....	.....	.....	.....	.....
1864.....	150	145	68, 589, 500	71, 965, 200	27, 214, 100	2	\$200, 000	\$250, 000	\$38, 900	3	\$417, 000	\$367, 000
1865.....	284	220	58, 395, 000	57, 135, 700	28, 354, 800	50	12, 496, 200	10, 582, 200	1, 996, 400	14	4, 401, 100	4, 371, 100
1866.....	6	3	860, 300	250, 000	43, 000	2	275, 000	250, 000	52, 200	1	3, 410, 300	2, 500, 000
1867.....	1	.....	.....	.....	.....	1	50, 000	100, 000	11, 100	.....	.....	.....
1868.....	3	1	250, 000	50, 000	10, 000	2	200, 000	200, 000	29, 700	.....	.....	.....
1869.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1870.....	1	1	1, 000, 000	1, 500, 000	300, 000	.....	.....	.....	.....	.....	.....	.....
1871.....	5	2	1, 378, 000	925, 000	164, 000	3	278, 000	300, 000	35, 000	.....	.....	.....
1872.....	5	3	1, 110, 000	1, 030, 000	211, 000	2	150, 000	150, 000	13, 500	.....	.....	.....
1873.....	4	4	855, 000	605, 000	221, 000	.....	.....	.....	.....	.....	.....	.....
1874.....	11	9	2, 244, 000	2, 410, 000	540, 100	2	250, 000	250, 000	15, 500	.....	.....	.....
1875.....	7	5	850, 000	875, 000	239, 500	2	200, 000	130, 000	12, 000	.....	.....	.....
1876.....	2	2	161, 000	141, 000	29, 500	.....	.....	.....	.....	.....	.....	.....
1877.....	5	3	680, 000	800, 000	320, 000	1	50, 000	50, 000	4, 500	1	130, 000	130, 000
1878.....	7	7	710, 000	769, 000	244, 000	.....	.....	.....	.....	.....	.....	.....
1879.....	10	10	1, 285, 000	1, 435, 000	470, 500	.....	.....	.....	.....	.....	.....	.....
1880.....	6	6	1, 147, 000	1, 340, 000	354, 700	.....	.....	.....	.....	.....	.....	.....
1881.....	11	11	1, 445, 700	1, 863, 200	479, 400	.....	.....	.....	.....	.....	.....	.....
1882.....	13	12	980, 300	1, 030, 300	331, 900	.....	.....	.....	.....	1	200, 000	300, 000
1883.....	16	11	925, 000	1, 073, 000	158, 400	5	305, 000	300, 000	11, 200	.....	.....	.....
1884.....	1	1	50, 000	100, 000	600, 000	.....	.....	.....	.....	.....	.....	.....
1885.....	5	5	850, 000	850, 000	170, 500	.....	.....	.....	.....	.....	.....	.....
1886*.....	10	8	2, 100, 000	2, 610, 000	503, 100	1	50, 000	50, 000	500	1	50, 000	50, 000
1887†.....	11	11	1, 350, 000	1, 500, 000	227, 600	.....	.....	.....	.....	.....	.....	.....
1888‡.....	7	7	350, 000	300, 000	13, 300	.....	.....	.....	.....	.....	.....	.....
Total.....	593	499	151, 685, 800	160, 769, 400	64, 238, 400	78	14, 504, 000	12, 602, 200	2, 220, 500	21	8, 608, 400	7, 718, 100

* To November 1.

† From November 1, 1886, to November 1, 1887.

‡ From November 1, 1887, to November 1, 1888.

Percentage of capital of national banks, organized as such, that went into voluntary liquidation.....	14.5
Percentage of capital of national banks, organized as such, that went into insolvency.....	2.6
Percentage of capital of national banks, organized as such, that are in existence.....	82.9
Percentage of capital of converted banks that went into voluntary liquidation.....	7
Percentage of capital of converted banks that went into insolvency.....	4.3
Percentage of capital of converted banks that are still in existence.....	88.7
Percentage of increase of capital of national banks organized as such.....	18.6
Percentage of increase of capital of converted banks.....	6

WHOLE NUMBER OF NATIONAL BANKS OF PRIMARY ORGANIZATION UNDER THE NATIONAL-BANK LAWS, CAPITAL AT DATE OF ORGANIZATION, AND PRESENT CAPITAL AND SURPLUS, SPECIFYING SUCH AS HAVE SINCE GONE INTO VOLUNTARY LIQUIDATION, AND SUCH AS HAVE BECOME INSOLVENT.

Year.	Whole number organized.	Existing.			Voluntary liquidation.				Insolvent.			
		Number.	Capital at date of organization.	Present capital.	Surplus.	Number.	Capital at date of organization.	Capital at date of liquidation.	Surplus at date of liquidation.	Number.	Capital at date of organization.	Capital at date of failure.
1863.....	474	294	\$40,428,900	\$61,842,450	\$25,557,200	147	\$14,984,200	\$25,424,600	\$7,839,300	33	\$3,620,000	\$5,569,500
1864.....	104	69	11,848,100	19,523,450	9,641,300	31	4,310,000	6,166,000	1,558,900	4	450,000	500,000
1865.....	603	437	107,503,000	111,198,875	37,068,911	146	19,816,700	18,675,000	4,934,400	20	2,525,000	3,610,000
1866.....	33	23	2,730,000	5,035,000	2,230,200	8	800,000	775,300	176,200	2	100,000	150,000
1867.....	9	7	850,000	1,800,000	654,000	2	150,000	150,000	14,300	.....	.....	.....
1868.....	10	5	410,000	450,000	141,000	4	400,000	800,000	127,500	1	100,000	100,000
1869.....	8	4	850,000	650,000	215,000	2	260,000	310,000	48,500	2	350,000	350,000
1870.....	62	38	4,188,000	4,998,000	1,534,400	22	2,511,000	3,130,000	475,300	2	800,000	350,000
1871.....	148	108	11,568,000	14,363,900	5,168,900	34	3,040,000	3,000,000	658,000	6	1,100,000	1,400,000
1872.....	156	97	9,074,700	12,951,100	4,042,800	48	4,255,000	3,843,100	585,100	11	1,450,000	1,485,000
1873.....	53	38	4,655,000	4,611,000	1,283,100	13	925,000	1,125,000	116,700	2	370,000	350,000
1874.....	72	46	3,726,500	4,483,000	1,443,600	22	1,350,000	1,320,000	86,900	4	350,000	350,000
1874.....	94	79	10,012,000	11,224,000	2,964,200	14	1,000,000	1,010,000	75,800	1	50,000	50,000
1875.....	27	23	2,020,800	2,377,800	743,200	4	250,000	250,000	11,400	.....	.....	.....
1877.....	26	21	1,864,000	2,749,000	1,368,000	3	150,000	150,000	21,000	2	300,000	1,011,300
1878.....	23	18	1,625,000	1,760,000	417,300	5	250,000	250,000	21,400	.....	.....	.....
1879.....	30	25	2,550,000	3,505,000	691,200	4	200,000	200,000	13,200	1	60,000	60,000
1880.....	47	40	4,522,100	5,797,100	1,395,400	6	950,000	750,000	80,800	1	50,000	50,000
1881.....	97	84	7,735,000	9,531,000	2,731,700	11	1,820,000	1,870,000	95,100	2	555,000	1,050,000
1882.....	230	208	28,068,000	34,977,000	9,384,300	18	1,630,000	1,830,000	157,200	4	225,000	225,000
1883.....	236	208	22,182,000	26,234,000	4,465,900	22	2,935,000	2,715,000	109,000	6	530,000	850,000
1884.....	179	169	16,719,000	20,106,800	3,090,800	9	1,000,000	1,000,000	21,000	1	50,000	50,000
1885.....	142	139	13,593,000	14,478,000	2,216,300	3	200,000	200,000	5,500	.....	.....	.....
1886.....	142	135	15,128,000	16,855,000	1,545,200	6	425,000	425,000	11,000	1	1,000,000	1,000,000
1887.....	214	212	29,096,000	30,331,000	1,250,100	2	100,000	100,000	3,500	.....	.....	.....
1888.....	125	125	11,603,000	10,309,741	72,600	.....	.....	.....	.....	.....	.....	.....
Total.....	3,344	2,652	364,550,100	432,242,216	121,266,611	586	63,711,900	75,469,000	17,251,000	106	13,555,000	18,060,800

* To November 1.

† From November 1, 1886, to November 1, 1887.

‡ From November 1, 1887, to November 1, 1888.

SUMMARY OF NATIONAL BANKS ORGANIZED AND DISSOLVED SINCE FEBRUARY 25, 1863, AND THE NUMBER EXISTING NOVEMBER 1, 1888.

Banks organized.	Number.	Dissolved.				Total number dissolved.	Now existing.		Remarks.
		In liquidation, voluntary or by expiration.		Failed.			Number.	Per cent.	
		Number.	Per cent.	Number.	Per cent.				
Converted from State system.	593	73	12	21	3	94	499	85	The difference (\$15,553) in the aggregate amount of surplus, as shown by this and the preceding table, when compared with the table on page —, is accounted for by the fact that in estimating the surplus for this table all amounts under \$50 were rejected. Of 659 banks which have gone into voluntary liquidation 598 took that step for the purpose of winding up their affairs, 79 for the purpose of reorganization, and 77 went into liquidation by reason of expiration of charter, 38 of them having since been reorganized.
Other banks.....	3,344	586	17	106	3	692	2,652	80	
Total.....	3,937	659	17	127	3	786	3,151	80	

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

During the past year seven associations have availed themselves of the provision made by the act of July 12, 1882, for the extension of the corporate existence of national banks. Annexed is a table brought down to October 31, 1888, showing the capital of these extended banks and their geographical distribution.

TABLE SHOWING, BY STATES, THE NUMBER AND CAPITAL OF NATIONAL BANKS, THE CORPORATE EXISTENCE OF WHICH WAS EXTENDED PRIOR TO NOVEMBER 1, 1888.

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Alabama.....	2	\$350,000	Montana.....	1	\$500,000
Arkansas.....	1	250,000	Nebraska.....	3	750,000
Colorado.....	3	460,000	New Hampshire.....	36	4,655,000
Connecticut.....	73	22,450,820	New Jersey.....	48	9,783,350
Delaware.....	11	1,503,185	New York.....	222	72,672,460
District of Columbia.....	2	500,000	North Carolina.....	3	630,000
Georgia.....	6	1,450,000	South Carolina.....	3	850,000
Illinois.....	48	6,240,000	Ohio.....	82	14,854,000
Indiana.....	32	4,157,000	Oregon.....	1	250,000
Iowa.....	25	2,665,000	Pennsylvania.....	167	44,704,390
Idaho.....	1	100,000	Rhode Island.....	59	19,959,800
Kansas.....	3	300,000	Tennessee.....	6	1,750,000
Kentucky.....	11	3,150,000	Texas.....	4	625,000
Louisiana.....	2	1,300,000	Vermont.....	29	5,256,000
Maine.....	53	8,630,400	Virginia.....	10	2,016,000
Maryland.....	29	12,069,000	West Virginia.....	11	1,341,000
Massachusetts.....	200	85,962,500	Wisconsin.....	19	1,685,000
Michigan.....	19	1,575,000			
Minnesota.....	8	2,225,000			
Missouri.....	8	3,150,000	Total.....	1,241	340,819,505

TOTAL NUMBER OF BANKS ORGANIZED UNDER THE NATIONAL CURRENCY ACT OF FEBRUARY 25, 1863, AND THE NATIONAL-BANK ACT OF JUNE 3, 1864, THE NUMBER EXTENDED UNDER THE ACT OF JULY 12, 1882, AND STILL IN OPERATION UNDER THEIR ORIGINAL CERTIFICATES OF ORGANIZATION, AND THE TOTAL NUMBER IN OPERATION OCTOBER 31, 1888.

	Banks organized.					
	Totals.	Under act February 25, 1863.	Under act June 3, 1864.			
			Before 1882.		Since 1882.	
Originally organized.....	2,766	488	2,278			
Out of existence July 12, 1882	493	146	347			
In operation July 12, 1882	2,273	342	1,931			
Organized since July 12, 1882.....						1,171
Since passed into voluntary liquidation to wind up affairs.....	173	7	111		55	
Since in voluntary liquidation by expiration of corporate existence.....	77	20	57			
Placed in hands of receivers.....	35	1	*23		11	
			28		191	66
Extended under act of July 12, 1882	1,241	314	927			
Passed out of the system since extension			26			
Still in existence.....			901			
To reach the term of corporate existence.....			839			
Passed into voluntary liquidation since extension		3				
Placed in hands of receivers since extension		5				
		8				
Still in operation under original organization certificate.....	2,046	306	1,740			
Total number in operation October 31, 1888.....	3,151	306	1,740			1,10

* Twenty-four banks were in this category, but one was restored to solvency and resumed business.

From the foregoing table it will be found that all of the banks organized under the national currency act of 1863 have either ceased to exist or have had their corporate existence extended, while of those organized prior to July 12, 1882, under the national-bank act of 1864, 1,740 are still in operation under their original certificates of organization.

The following table shows how many of these banks will reach the expiration of their corporate existence during each year from 1889 to 1902, inclusive, with their capital and circulation:

Years.	No. of banks.	Capital.	Circulation.	Years.	No. of banks.	Capital.	Circulation.
1889.....	3	\$600,000	\$184,500	1897.....	24	\$3,419,000	\$1,171,295
1890.....	61	9,560,500	364,000	1898.....	25	2,679,000	1,198,350
1891.....	97	12,358,900	4,040,685	1899.....	39	4,995,000	2,270,700
1892.....	100	13,815,100	4,562,760	1900.....	50	7,807,100	2,153,330
1893.....	38	4,701,000	1,982,925	1901.....	108	14,669,150	3,702,350
1894.....	63	7,628,000	2,812,720	1902.....	132	21,177,300	5,352,350
1895.....	76	11,259,000	4,431,610				
1896.....	23	2,173,800	986,650	Total....	839	116,842,850	35,214,225

The number, capital, and circulation of the national banks of which the periods of succession terminated between October 31, 1887, and October 31, 1888, are shown by the following table, which also indicates the number of which the corporate existence has been extended:

Date.	No. of banks that have expired.	Capital.	Circulation.	No. of banks that have extended.	Capital.	Circulation.
1887.						
November.....	1	\$250,000	\$45,000	1	\$250,000	\$45,000
1888.						
January.....	1	100,000	22,500	Liquidation. 1	100,000	22,500
February.....	2	200,000	67,500	Failed..... 1	75,000	18,000
March.....	1	100,000	22,500	1	100,000	22,500
May.....	1	75,000	18,000	1	75,000	18,000
June.....	1	100,000	22,500	1	125,000	28,800
August.....	1	125,000	28,800	1	50,000	45,000
September.....	1	50,000	45,000	1	50,000	11,250
October.....	1	50,000	11,250			
Total.....	10	1,050,000	283,050	7	750,000	193,050

The corporate existence of one national bank, with a capital of \$50,000, will expire in November of this year, and that of three national banks, with an aggregate capital of \$600,000, will expire during the year 1889, as shown in the following table:

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1889, WITH THE DATE OF THE EXPIRATION, THE AMOUNT OF CAPITAL STOCK OF EACH BANK, THE UNITED STATES BONDS ON DEPOSIT WITH THE TREASURER, AND THE AMOUNT OF CIRCULATION ISSUED THEREON.

Charter number.	Title of bank.	State.	Expiration of corporate existence.	Capital stock.	U. S. bonds.	Circulation.
1689	The Ohio National Bank of Cleveland.....	Ohio.....	Jan. 1, 1889	\$400,000	\$56,000	\$50,400
1692	The First National Bank of Murfreesborough.....	Tennessee.	Feb. 27, 1889	100,000	100,000	90,000
1694	The National Bank of Lebanon.....	Kentucky.	April 7, 1889	100,000	50,000	45,000

SHAREHOLDERS IN BANKS.

The table subjoined hereto exhibits the distribution of national-bank stock as reported by the banks on the first Monday in July, 1888,

DISTRIBUTION, BY STATES, ETC., NUMBER, AND PAR VALUE AT \$100 EACH, OF SHARES

	State, etc.	No. of banks.	Number of shares held by--		Same, in detail, held by--					
			State residents.	Non-State residents.	Natural persons.	Religious, charitable, and educational institutions.	Municipal corporations.	Savings banks, loan and trust and insurance companies.	All other corporations.	
1	Maine	75	100,557	6,043	80,469	3,707	116	22,230	78	
2	New Hampshire	49	56,439	5,611	49,036	496		12,378	140	
3	Vermont	49	65,533	10,127	71,851	194	272	3,179	164	
4	Massachusetts	198	412,096	35,309	363,635	7,363	139	75,488	780	
5	Boston	54	473,913	37,587	283,675	14,798	107	212,003	917	
6	Rhode Island	60	188,653	14,188	163,789	6,733	705	30,477	1,137	
7	Connecticut	83	218,818	22,625	156,599	10,394	277	73,395	778	
	Division No. 1	568	1,516,009	131,490	1,169,054	43,685	1,616	429,150	3,994	
8	New York	270	335,159	16,769	350,491	659		647	131	
9	New York City	46	319,998	171,002	453,813	4,684	24	31,968	511	
10	Albany	6	16,463	1,037	16,691	220		569		
11	New Jersey	84	118,376	14,207	130,009	632	3	1,871	68	
12	Pennsylvania	245	315,605	21,398	334,240	1,066	5	1,176	516	
13	Philadelphia	43	216,550	13,530	226,460	839	10	2,574	197	
14	Pittsburgh	24	100,873	3,427	100,668	719		2,877	36	
	Division No. 2	718	1,423,024	241,370	1,612,372	8,819	42	41,702	1,459	
15	Delaware	18	17,799	3,546	20,771	270		243	61	
16	Maryland	31	26,957	1,210	26,958	454		263	492	
17	Baltimore	17	110,268	6,865	98,562	7,179	1,151	9,669	572	
19	Washington	1	2,059	461	2,410			110		
18	District of Columbia	7	12,044	3,706	15,607			143		
20	Virginia	25	30,480	7,483	36,358	448		342	815	
21	West Virginia	19	15,790	2,720	17,300	900	10		300	
	Division No. 3	118	215,397	25,991	217,966	9,251	1,161	10,770	2,240	
22	North Carolina	18	19,845	2,915	22,701			29	30	
23	South Carolina	16	16,434	1,296	17,060	80		530	60	
24	Georgia	23	22,573	10,037	31,153	14		1,429	14	
25	Florida	13	7,171	1,829	9,000					
26	Alabama	21	31,420	4,020	35,209			211	20	
27	Mississippi	12	7,689	2,861	10,545			5		
28	Louisiana	4	4,855	145	4,960	9			31	
29	New Orleans	5	20,944	8,306	28,278	4		968		
30	Texas	98	90,757	23,900	114,475	30		132		
31	Arkansas	7	8,227	1,273	9,500					
32	Kentucky	60	95,419	5,610	100,118	446		465		
33	Louisville	9	31,360	4,155	35,119	225		121	50	
34	Tennessee	41	69,827	7,473	76,845	55		400		
	Division No. 4	331	426,521	73,820	494,963	863		4,310	205	
35	Ohio	197	228,849	15,141	241,400	219		2,371		
36	Cincinnati	14	79,982	11,818	88,630	380	100	2,476	214	
37	Cleveland	9	63,882	2,618	66,500					
38	Indiana	94	108,502	10,893	119,154	24		130	87	
39	Illinois	162	135,901	10,489	146,033	33		305	19	
40	Chicago	19	132,256	20,244	151,725			775		
41	Michigan	100	98,080	10,666	108,675	34		20	17	
42	Detroit	8	37,851	2,149	39,960	40				
43	Wisconsin	56	43,226	3,774	46,975	10		15		
44	Milwaukee	3	5,263	3,237	8,500					
	Division No. 5	662	933,792	91,029	1,017,552	740	100	6,092	337	
45	Iowa	129	82,719	18,881	101,114			486		
46	Minnesota	55	97,076	42,124	137,039	87		1,935	139	
47	Missouri	34	21,549	2,761	21,270			40		
48	Saint Louis	4	25,155	6,845	31,594	201		205		
49	Kansas City	10	25,002	39,908	60,389	73		4,538		
50	Saint Joseph	2	2,357	643	3,000					
51	Kansas	157	86,534	88,957	122,278	85		2,738	390	
52	Nebraska	96	49,362	12,538	61,763			137		
53	Omaha	7	16,968	7,032	24,000					
	Division No. 6	494	406,722	169,779	565,447	446		10,079	529	

OF STOCK OF NATIONAL BANKS ON THE FIRST MONDAY OF JULY, 1888.

Total shares issued.	Number of shareholders.					Number of shareholders owning specific amounts.				
	Natural persons.	Corporations.	Resident.	Non-resident.	Total.	Owning shares to the par value of \$1,000 and less.	Over \$1,000 and less than \$5,000.	Over \$5,000 and less than \$30,000.	Over \$30,000.	
106,600	6,925	708	7,014	619	7,633	5,396	1,828	397	12	1
62,050	3,690	191	3,400	481	3,881	2,668	995	203	15	2
75,660	3,864	60	3,471	453	3,924	2,495	1,118	293	18	3
447,405	30,269	1,449	28,630	3,088	31,718	22,189	7,892	1,569	63	4
511,500	16,819	3,467	17,875	2,411	20,286	11,209	6,289	2,663	125	5
202,841	12,224	632	11,353	1,508	12,856	8,105	3,877	839	35	6
241,443	12,987	1,247	12,426	1,808	14,234	9,706	3,587	806	85	7
1,647,499	86,778	7,754	84,169	10,363	94,532	61,768	25,586	6,820	358	
351,928	15,183	57	14,140	1,100	15,240	8,516	5,154	1,488	82	8
491,000	14,862	507	8,813	6,556	15,369	6,804	5,880	2,504	181	9
17,500	609	9	562	56	618	292	228	94	4	10
132,583	9,243	74	8,255	1,062	9,317	6,416	2,397	490	14	11
337,002	21,999	177	21,230	946	22,176	14,906	5,759	1,446	65	12
230,080	10,739	133	10,009	863	10,872	6,363	3,345	1,126	38	13
104,300	3,931	69	3,818	182	4,000	2,010	1,433	530	27	14
1,664,394	76,566	1,026	66,827	10,765	77,592	45,307	24,196	7,678	411	
21,345	1,742	23	1,416	349	1,765	1,072	573	118	2	15
28,167	1,938	43	1,888	93	1,981	1,335	547	96	3	16
117,133	5,224	264	5,068	420	5,488	3,192	1,782	487	27	17
2,520	157	1	119	39	158	83	66	9		19
15,750	608	2	513	97	610	345	199	62	4	18
37,963	1,518	16	1,260	274	1,534	925	399	201	9	20
18,510	900	4	759	145	904	533	294	72	5	21
241,388	12,087	353	11,023	1,417	12,440	7,485	3,860	1,045	50	
22,760	865	2	726	141	867	449	301	110	7	22
17,730	1,075	32	1,040	67	1,107	759	279	66	3	23
32,610	1,056	24	868	212	1,080	621	267	178	14	24
9,000	308		216	92	308	186	83	36	3	25
35,440	849	6	698	157	855	369	277	195	14	26
10,550	355	1	274	82	356	185	106	64	1	27
5,000	99	2	97	4	101	42	29	26	4	28
29,250	701	5	550	156	706	320	228	144	14	29
114,657	2,564	9	1,870	703	2,573	1,185	738	593	57	30
9,500	242		201	41	242	112	84	43	3	31
101,029	3,850	40	3,668	222	3,890	1,952	1,393	528	17	32
35,515	1,279	11	1,168	122	1,290	609	495	179	7	33
77,300	2,422	7	2,205	224	2,429	1,065	916	427	21	34
600,341	15,665	139	13,581	2,223	15,804	7,854	5,196	2,580	165	
243,990	7,997	53	7,497	553	8,050	3,826	2,876	1,286	62	35
91,800	1,504	36	1,396	144	1,540	428	536	531	45	36
66,500	865		801	64	865	169	270	390	36	37
119,395	2,410	6	2,128	288	2,416	868	857	330	61	38
146,390	4,432	10	4,063	379	4,442	2,226	1,405	760	51	39
152,500	1,614	4	1,351	267	1,618	554	485	688	91	40
108,746	3,312	4	2,964	352	3,316	1,455	1,167	666	28	41
40,000	627	1	579	49	628	142	214	246	26	42
47,006	1,303	2	1,143	162	1,305	613	392	287	13	43
8,500	144		104	144	144	52	67	19	6	44
1,024,821	24,208	116	21,962	2,362	24,324	10,133	8,209	5,503	419	
101,600	3,317	10	2,430	897	3,327	1,682	1,081	529	35	45
139,200	3,004	24	2,095	933	3,028	1,164	1,009	796	59	46
24,313	826	1	691	136	827	265	133	6	4	47
32,000	704	7	454	257	711	282	251	163	15	48
65,000	1,593	51	366	1,278	1,644	748	494	379	23	49
3,000	48		28	20	48	20	13	13	2	50
125,491	4,157	61	2,598	1,623	4,221	2,381	1,126	677	37	51
61,900	1,534	5	1,130	409	1,539	682	458	374	25	52
24,006	133		101	32	133	21	17	70	25	53
576,507	15,316	162	9,893	5,585	15,478	7,403	4,714	3,134	227	

DISTRIBUTION, BY STATES, ETC., NUMBER, AND PAR VALUE AT \$100 EACH, OF SHARES

	State, etc.	No. of banks.	Number of shares held by—		Same, in detail, held by—				
			State residents.	Non-State residents.	Natural persons.	Religious, charitable, and educational institutions.	Municipal corporations.	Savings banks, loan and trust and insurance companies.	All other corporations.
54	Colorado	33	26,752	4,098	30,825	.....	.....	25	.....
55	Nevada	2	1,817	683	2,500	.....	.....	.....	.....
56	California	35	46,980	4,270	50,978	72	.....	200	.....
57	San Francisco	3	25,842	1,158	26,068	.....	.....	932	.....
58	Oregon	25	19,967	2,933	22,815	.....	.....	85	.....
	Division No. 7	98	121,358	13,142	133,186	72	.....	1,242	.....
59	Dakota	58	18,950	16,800	35,401	.....	7	332	10
60	Idaho	7	3,650	890	4,500	.....	.....	.....	.....
61	Montana	17	14,438	5,062	19,500	.....	.....	.....	.....
62	New Mexico	9	6,257	2,243	8,440	.....	.....	35	25
63	Utah	7	7,610	890	8,500	.....	.....	.....	.....
64	Washington	24	11,443	7,207	18,559	.....	.....	91	.....
65	Wyoming	8	5,722	5,028	10,670	.....	.....	.....	80
66	Arizona	1	515	485	1,000	.....	.....	.....	.....
	Division No. 8	131	68,585	38,565	106,570	.....	7	458	115
	United States	3,120	5,111,408	785,186	5,317,110	63,876	2,926	503,803	8,879

OF STOCK OF NATIONAL BANKS ON THE FIRST MONDAY OF JULY, 1888—Continued.

Total shares issued.	Number of shareholders.					Number of shareholders owning specific amounts.			
	Natural persons.	Corporations.	Resident.	Non-resident.	Total.	Owning shares to the par value of \$1,000 and less.	Over \$1,000 and less than \$5,000.	Over \$5,000 and less than \$30,000.	Over \$30,000.
30,850	568	1	470	99	569	235	162	160	12
2,500	38	-----	31	7	38	4	15	18	1
51,250	893	4	801	96	897	284	319	265	29
27,000	141	3	133	11	144	17	40	66	21
22,900	325	1	293	33	326	94	86	136	10
134,500	1,965	9	1,728	246	1,974	634	622	645	73
35,750	1,040	8	596	452	1,048	537	312	195	4
4,500	83	-----	67	16	83	33	23	26	1
19,500	261	-----	187	74	261	111	68	68	14
8,500	203	3	120	86	206	86	75	41	4
8,500	253	-----	238	15	253	137	76	37	3
18,650	377	2	249	130	379	162	93	119	5
10,750	142	1	59	84	143	30	42	64	7
1,000	6	-----	4	2	6	3	-----	1	2
107,150	2,365	14	1,520	859	2,379	1,099	689	551	40
5,896,594	234,950	9,573	210,703	33,820	244,523	141,683	73,132	27,965	1,743

NOTE.—The difference in the amount of capital stock, as shown by this table and by the reports of condition on October 4, is accounted for by the fact that twenty-two banks were organized during the three months just preceding that date, and other banks increased their capital stock.

DISSOLUTION.

The total number of national banks organized since February 25, 1863, is 3,937, of which there are now in operation, as shown elsewhere, 3,151; passed out of the system 786, accounted for thus:

Passed into voluntary liquidation to wind up their affairs.....	512
Less number afterward placed in hands of receivers	9
	503
Passed into liquidation for purpose of reorganization.....	79
Passed into liquidation upon expiration of corporate existence.....	*77
Placed in hands of receivers	128
	787
Less restored to solvency and resumed business.....	1
	786

* Thirty-eight of these have been reorganized.

The corporate existence of ten national banks expired during the year ending October 31, 1888; of these, seven obtained an extension in accordance with the provisions of the act of July 12, 1882, two suffered dissolution, and one failed.

FAILED BANKS.

Eight national banks, with an aggregate capital of \$1,900,000, failed and were placed in the hands of receivers during the year, as is shown in the following tabulated statement, to which is appended an account of the chief cause of failure in each case. In one case the creditors have been paid in full, principal and interest; in two others they have received 80 per cent., and in the remaining cases 40, 25, and 20 per cent., respectively, on account of the claims proved:

STATEMENT OF FAILED BANKS, THEIR CAPITAL, SURPLUS, AND LIABILITIES ACCORDING TO LAST REPORT OF CONDITION.

Name and location of bank.	Date of authority to commence business.	Date of failure.	Receiver appointed.	As shown at date of last report of condition in each case.			
				Capital.	Surplus and undivided profits.	Other liabilities.*	Date of last report of condition.
Fifth National Bank, Saint Louis, Mo	Dec. 12, 1882	1887. Nov. 7	1887. Nov. 15	\$300,000	\$59,456	\$1,305,883	1887. Oct. 5
First National Bank, Auburn, N. Y.	Feb. 4, 1864	1888. Jan. 23	1888. Feb. 10	150,000	42,379	611,703	Dec. 7
Metropolitan National Bank, Cincinnati, Ohio	July 12, 1881	Feb. 6	Feb. 20	1,000,000	221,810	1,585,840	Dec. 7
Commercial National Bank, Dubuque, Iowa.....	Mar. 11, 1871	Mar. 20	Apr. 2	100,000	26,410	736,771	1888. Feb. 14
State National Bank, Raleigh, N. C.....	June 17, 1868	Mar. 27	Mar. 31	100,000	27,561	351,155	Feb. 14
Second National Bank, Xenia, Ohio.....	Feb. 24, 1864	May 2	May 9	150,000	20,020	364,872	Feb. 14
Madison National Bank, Madison, Dak.....	Dec. 7, 1886	June 13	June 23	50,000	6,166	86,738	Apr. 3
Lowell National Bank, Lowell, Mich.†.....	June 14, 1866	Sept. 11	Sept. 19	50,000	17,768	126,023	June 30
Total.....				1,900,000	421,570	5,168,985	

* Total, as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.
† Extended.

The Fifth National Bank of Saint Louis, Mo., closed its doors November 7, 1887, and on November 9 its cashier was arrested on a warrant charging fraud and falsification of entries, and placed under bond. The case has not yet been reached in the courts, and the cashier is still at large.

The failure may be traced to the fact that the bank, originally a savings institution, was carrying, when it became a national bank, a considerable amount of doubtful and worthless paper, which was allowed to remain among the assets. Then the officers and some of the directors of the new organization were interested in various businesses carried on with the funds of the bank, and dependent wholly upon that support. The general administration was weak and in some respects vicious. Overdrafts were permitted in large amounts, and bad accounts were disguised by passing fictitious drafts through the bank. The statutes were violated with respect to overloans, false entries were made upon the books to deceive the national-bank examiner and the Comptroller, and these were concealed by the use of notes in several names for money borrowed by one and the same party.

The directors claimed to be unaware of these transactions, and sought to excuse themselves by saying that the bank was managed wholly by the president and cashier to whom alone the facts were known, and on whose statement the directors relied.

In December, 1886, at a meeting of the shareholders it had been resolved to increase the capital stock from \$300,000 to \$500,000, and subsequent publication was made in the Saint Louis newspapers that the stock of the bank was \$500,000.

After the failure it transpired that the payment on account of the new shares amounted to only a little over \$126,000, and the subscribers to the increased capital now insist upon being treated as depositors to the extent of the amount paid in on the subscriptions. The receiver claims that these subscriptions are binding, and the question is now pending in the courts.

As preliminary to an action against the directors of the bank to establish their individual liability under the provisions of section 5239, Revised Statutes, proceedings were taken by the Comptroller for the forfeiture of all the rights, privileges, and franchises of the association, and in April last the United States circuit court adjudged the forfeiture.

A dividend of 50 per cent. was paid to the creditors about three months after date of failure, and, as will be seen elsewhere, 30 per cent. more has been paid since, making 80 per cent. within the first twelve months of the receivership.

The First National Bank of Auburn, N. Y., closed its doors on the morning of January 23, the cashier and one of the book-keepers having previously absconded to Canada, taking with them a considerable amount of money belonging to the bank. The association was found to be hopelessly insolvent; past-due paper in large amounts had been accumulating for some years, and leaves which had been cut out of the ledgers and hidden, showed when discovered, that overdrafts had been carried to an amount greatly exceeding the capital stock of the bank. The records had been negligently kept, and in many cases entries were altered and false entries were made, so that the ascertainment of the condition of the association has been slow and difficult, while transactions to considerable amounts are still involved in obscurity. In one case, however, funds of the bank have been traced into a local "bucket shop." The bank was sustaining outside business firms with large loans and overdrafts, having little or no security.

The case of this bank furnishes still another instance of an officer enjoying unlimited confidence, mismanaging its affairs, squandering its resources, and finally stealing its cash under the eyes of directors and stockholders. It also adds another to the numerous illustrations of the temptation to dishonesty which is the direct effect of the facility of escape to Canada and the immunity from extradition enjoyed by such fugitives.

A dividend of 25 per cent. has been paid during the year, but there seems little doubt that the loss to depositors will be heavy.

The Metropolitan National Bank of Cincinnati was reported by the national-bank examiner, in January, as being in a perilously weak condition. The officers and directors were large borrowers, and the management of the bank was found to be inefficient and unbusinesslike. Irregular means had been resorted to in order to cover up large loans, and evidences of the publication of false reports and of violations of the provisions of section 5209 of the Revised Statutes were discovered.

The examination showed, however, that the assets were undoubtedly sufficient to pay creditors in full, and the examiner united with the directors in an effort to tide over the exigency. Considerable collections were made from the directors and large stockholders who were debtors to the bank, and from those who were unable to pay, the examiner succeeded in obtaining available securities to a considerable amount. The directors on their part fortified their cash resources by obtaining loans from other banks, and for a time there seemed to be a fair prospect that the bank could be saved from suspension. It proved impracticable, however, to make headway against the growing distrust among depositors, and the board of directors resolved, on February 6, to close the doors. A receiver was appointed, and the president and vice-president are now under indictment.

Every effort was made by the receiver to expedite the liquidation, and there was no litigation of any consequence, so that within six weeks from the date of failure the creditors were paid in full, principal and interest, and assets to the nominal value of upward of \$1,300,000 were turned over to the agent of the stockholders in accordance with the provisions of the act approved June 30, 1876.

The Commercial National Bank of Dubuque, Iowa, failed March 20. The bank was wrecked by the diversion of funds to sustain outside business interests of the president and those of his immediate family connections. An amount not less than four times the capital stock of the bank was borrowed by members of the family and persons connected with them in support of enterprises which depended upon the bank for their existence, and the immediate cause of failure was the inability of these borrowers to liquidate their indebtedness.

The violation of the statute, which the excessive and illegal loans involved, was concealed by making use of the names of irresponsible persons, and the security upon which the directors affected to rely has proved to be insufficient or worthless.

Dividends amounting to 40 per cent. have been paid, and an assessment to the full extent authorized by law has been levied upon the stockholders.

The State National Bank of Raleigh, N. C., closed its doors March 27, the president and cashier having absconded to Canada, taking with them about \$25,000. An examination disclosed the fact that the bank had been completely wrecked, and that preparations for defalcation had been in progress for a long time.

The rogues in this instance had resorted even to forgery, and thereby became amenable to extradition. So swift was the pursuit and arrest that most of the stolen money was found still concealed in the clothing of the prisoners and in the original packages.

The offense being one against the State statutes, subsequent proceedings are beyond the official cognizance of the Comptroller of the Currency.

The history of this association is instructive.

A private banker in Raleigh organized the bank, took shares for the assets he turned over to it, and upon the credit thus created he obtained deposits enough to carry on business. His assets, taken as capital, were really worth very little, if anything. His management of the bank was no better than that of his private business. He went on making bad debts and unprofitable investments, and when he died, in 1883, his successors continued to do likewise. His estate and family owned most of the stock, and were also debtors to nearly the par value of their shares. His wife assumed the presidency of the bank, and her brother, the cashier, succeeded to the actual management. Always weak he rapidly became dishonest, and finally ended his career by entering into collusion with the new president, a son-in-law of the deceased founder of the bank, to seize all the plunder they could and decamp.

A dividend of 20 per cent. was declared and distributed June 8.

The Second National Bank of Xenia, Ohio, closed its doors May 2, having been reduced to insolvency by the negligence of the directors and the incompetency of its officers. The cashier was utterly unfit for his position, and nobody else looked after matters. Bad debts and large overdrafts were allowed to accumulate, and the bank's funds were locked up in all sorts of investments that should never have been even entertained.

The directors, active business men, supposed to be in good financial condition, were large borrowers, and allowed their over-due obligations to lie unpaid.

The receiver has collected about \$190,000 from the assets, and the directors have contributed \$42,000 more in order to facilitate a speedy liquidation. There has been but little litigation attending the administration of this trust.

Dividends amounting to 80 per cent. have been paid since the failure.

The Madison National Bank of Madison, Dak., was organized in December, 1886, having been converted from a State bank. The officers, directors, and stockholders were composed of the president, cashier, their wives, and one other person, the first two holding 470 of the 500 shares into which the capital stock was divided. From the first the management of the bank was so conducted as to call for repeated notices from the Comptroller to the directors to correct irregularities, such as shortage in reserve, dealings with a mortgage and investment company, of which the president and cashier were trustees, excessive loans, over-due paper, etc. Plausible explanations were made by the directors, who alleged inexperience in national-bank methods and misunderstanding of the law. They professed both the intention and the desire to do right, and repeatedly made statements which appeared to show amendment of administration. In May last, however, transactions were discovered which were not only in violation of the national-bank law, but which also involved criminal misconduct of the officers.

The case was so obviously one of premeditated plunder that the examiner was directed to act in concert with the district attorney; and accordingly on a day agreed upon these officers met at Madison, the

examiner took charge of the bank, and the president and cashier were arrested.

A receiver was duly appointed, and every effort has been made by attachment and otherwise to save something for the creditors, but these efforts have not received the local support necessary to their success. The accused officers readily obtained bail, and seem to have access to sufficient means to thwart and embarrass the receiver.

After the alleged capital of the bank had been withdrawn in loans to the officers, and its deposits had been absorbed by these officers through the transfer of worthless paper, they set about selling their stock, offering it generally at distant points, and succeeded in making considerable sales, mostly in New England.

The Lowell National Bank of Lowell, Mich., failed September 11, principally on account of the bad management of its president, who seemed to have been uncontrolled by the directors.

Among the nominal assets the receiver has found a large amount of worthless paper, most of it connected with a manufacturing company which was obviously insolvent during the whole time that it was absorbing the resources of the bank. The methods resorted to by the officers of this company with the connivance of the bank were simply scandalous.

Besides the losses incurred in this way the bank's valid resources had become gradually locked up in unproductive real estate and in other unconvertible investments.

As stated in the last Report indictments were found against several persons connected with the Fidelity National Bank of Cincinnati, Ohio, and suits were brought against the directors implicated in violations of law. These suits have not yet been decided.

Upon trial, the vice-president and assistant cashier were found guilty, and sentenced to serve a term in the penitentiary, the former for ten years. The cashier died before the trials came up.

A table, appendix, p. 172, has been prepared with great care and minute particularity, showing under appropriate heads all collections made from the assets of each of the 128 national banks which have become insolvent, how and for what purpose disbursements were made, and accounting for all moneys and every asset of whatever description which passed through the hands of the receiver or the Comptroller. The labor involved in the preparation of this table has been very great, but as the accounts of receivers are now kept upon the principle applied in the table, and their quarterly reports conform to the same arrangement, there will be no difficulty hereafter in carrying forward the results from year to year.

DIVIDENDS, THIRTY-FOUR IN NUMBER, PAID TO CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH TOTAL DIVIDENDS IN EACH CASE, UP TO NOVEMBER 1, 1888.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the past year.			Total dividends paid depositors (per cent.).	Proportion of interest paid depositors (per cent.).
		Date.	Total amount.	Per cent.		
First National Bank of Angelica, N. Y.	Apr. 19, 1886	Jan. 20, 1888	\$13,466.01	15	100	100
First National Bank of Auburn, N. Y.	Feb. 20, 1888	July 21, 1888	190,612.75	25	25	.....
Pacific National Bank of Boston, Mass.	May 22, 1882	May 31, 1888	147,367.80	5	55	.....
First National Bank of Buffalo, N. Y.	Apr. 22, 1882	Jan. 4, 1888	44,736.58	5	43	.....
Farmers' National Bank of Bushnell, Ill.	Dec. 17, 1884	Jan. 24, 1888	51,759.75	60	100	100
Metropolitan National Bank of Cincinnati, Ohio.	Feb. 10, 1888	Mar. 16, 1888	400,997.59	100	100	100
First National Bank of Corry, Pa.	Oct. 11, 1887	Jan. 21, 1888	85,992.86	50	50	.....
Commercial National Bank of Dubuque, Iowa.	Apr. 2, 1888	July 20, 1888	118,732.73	30	30	.....
Do. ....	.....do.....	Oct. 26, 1888	39,577.62	10	40	.....
Henrietta National Bank of Henrietta, Tex.	Aug. 17, 1887	Mar. 1, 1888	20,572.27	25	75	.....
Do. ....	.....do.....	Oct. 16, 1888	12,323.31	15	90	.....
Middletown National Bank of Middletown, N. Y.	Nov. 29, 1884	Oct. 31, 1888	65,431.92	10	80	.....
Marine National Bank of the city of New York, N. Y.	May 13, 1884	Dec. 6, 1887	223,713.28	5	55	.....
Do. ....	.....do.....	Apr. 17, 1888	222,852.07	5	60	.....
Exchange National Bank of Norfolk, Va.	Apr. 9, 1885	May 21, 1888	144,704.01	5	45	.....
Do. ....	.....do.....	Oct. 24, 1888	144,508.93	5	50	.....
First National Bank of Pine Bluff, Ark.	Nov. 20, 1886	Apr. 19, 1888	20,677.72	20	45	.....
State National Bank of Raleigh, N. C.	Mar. 31, 1888	June 8, 1888	61,427.93	20	20	.....
Richmond National Bank of Richmond, Ind.	July 23, 1884	May 1, 1888	18,294.17	5	61	.....
Do. ....	.....do.....	Oct. 20, 1888	36,586.19	10	71	.....
Vermont National Bank of Saint Albans, Vt.	Aug. 9, 1883	Oct. 31, 1888	99,425.94	25	67.50	.....
Fifth National Bank of Saint Louis, Mo.	Nov. 15, 1887	Feb. 1, 1888	479,805.70	50	50	.....
Do. ....	.....do.....	Apr. 9, 1888	143,929.74	15	65	.....
Do. ....	.....do.....	Oct. 20, 1888	143,907.93	15	80	.....
Stafford National Bank of Stafford Springs, Conn.	Oct. 17, 1887	Jan. 27, 1888	123,718.14	50	50	.....
Do. ....	.....do.....	Mar. 15, 1888	61,859.07	25	76	.....
Do. ....	.....do.....	Oct. 20, 1888	69,918.24	25	100	100
National Bank of Sumter, S. C.	Aug. 24, 1887	Dec. 21, 1887	37,462.30	50	50	.....
Do. ....	.....do.....	May 17, 1888	9,248.04	12	62	.....
Do. ....	.....do.....	Oct. 27, 1888	13,561.07	18	80	.....
First National Bank of Wahpeton, Dak.	Apr. 8, 1886	Aug. 2, 1888	27,677.19	25	35	.....
Do. ....	.....do.....	Oct. 23, 1888	11,065.87	10	45	.....
Second National Bank of Xenia, Ohio.	May 9, 1888	July 21, 1888	119,020.55	40	40	.....
Do. ....	.....do.....	Oct. 29, 1888	119,020.55	40	80	.....
Total			*3,523,955.82	.....	.....	.....

* The number of dividend checks involved in the payment of this amount to creditors was 17,859

The following table shows the number, capital, and liabilities of national banks, organized and failed, up to the end of each official year from 1864 to 1888, inclusive, and the percentages in each case:

Year.	Number.			Capital, surplus, and undivided profits.			Other liabilities.		
	Organized.	Failed.	Percentage.	Aggregate of banks organized.*	Aggregate of banks failed.	Percentage of capital, surplus, etc.	Aggregate of banks organized.*	Aggregate of banks failed.	Percentage of liabilities.
1864	561			\$94, 775, 480			\$202, 332, 715		
1865	1, 601	1	.062	464, 270, 865	\$50, 000	.011	895, 713, 298	\$166, 089	.019
1866	1, 665	3	.180	501, 975, 133	550, 000	.109	1, 027, 072, 803	1, 535, 133	.150
1867	1, 673	10	.597	522, 537, 885	2, 017, 417	.386	984, 770, 208	5, 821, 596	.591
1868	1, 685	13	.771	536, 983, 183	2, 257, 027	.420	1, 081, 167, 125	6, 271, 508	.608
1869	1, 694	15	.885	555, 815, 793	2, 564, 007	.461	950, 660, 912	6, 686, 094	.703
1870	1, 729	15	.867	565, 633, 365	2, 564, 007	.453	954, 329, 973	6, 686, 094	.700
1871	1, 894	15	.792	604, 130, 906	2, 564, 007	.424	1, 135, 875, 911	6, 686, 094	.589
1872	2, 061	21	1.019	641, 134, 136	4, 623, 661	.721	1, 129, 979, 707	10, 633, 084	.941
1873	2, 129	32	1.503	674, 676, 245	8, 773, 998	1.300	1, 184, 811, 768	20, 086, 170	1.695
1874	2, 200	35	1.591	683, 265, 502	9, 057, 837	1.326	1, 223, 665, 826	20, 692, 549	1.691
1875	2, 307	40	1.734	702, 350, 609	10, 199, 810	1.452	1, 213, 567, 296	23, 528, 788	1.939
1876	2, 343	49	2.091	689, 795, 508	11, 345, 779	1.645	1, 174, 104, 032	25, 288, 394	2.154
1877	2, 372	59	2.467	661, 953, 797	15, 137, 227	2.287	1, 153, 816, 770	29, 548, 677	2.561
1878	2, 400	73	3.042	642, 294, 048	18, 312, 619	2.851	1, 176, 717, 660	33, 419, 956	2.840
1879	2, 438	81	3.322	629, 711, 325	19, 556, 491	3.106	1, 293, 512, 595	34, 880, 000	2.696
1880	2, 494	84	3.366	644, 468, 749	20, 256, 491	3.142	1, 517, 682, 833	36, 108, 466	2.371
1881	2, 561	84	3.254	668, 597, 284	20, 256, 491	3.030	1, 746, 156, 064	36, 108, 466	2.068
1882	2, 808	87	3.098	698, 331, 565	22, 069, 594	3.163	1, 766, 769, 875	43, 198, 173	2.445
1883	3, 070	89	2.899	735, 571, 822	22, 319, 594	3.034	1, 703, 296, 794	43, 892, 658	2.577
1884	3, 261	100	3.067	758, 167, 132	23, 606, 512	3.113	1, 595, 385, 736	50, 452, 476	3.162
1885	3, 406	104	3.053	757, 714, 293	24, 223, 722	3.198	1, 753, 992, 684	54, 564, 253	3.054
1886	3, 580	112	3.128	796, 921, 031	24, 927, 616	3.128	1, 797, 645, 019	55, 783, 683	3.103
1887	3, 805	120	3.154	850, 314, 989	26, 487, 616	3.115	1, 856, 731, 276	60, 365, 174	3.251
1888	3, 937	128	3.251	883, 964, 263	28, 387, 616	3.212	2, 024, 120, 015	63, 945, 321	3.159
Averages, 25 years				638, 614, 112	12, 884, 605	2.018	1, 299, 759, 916	27, 053, 960	2.081

* Exclusive of banks in voluntary liquidation.

Out of 3,937 national banks organized since February, 1863, only 128, or about $3\frac{1}{2}$ per cent., have been placed in the hands of receivers; this includes 9 which had been previously placed in liquidation by their stockholders, but upon their failing to pay their depositors the Comptroller appointed receivers to wind up their affairs. Out of the above total of 128 failed banks, 45 have paid their creditors in full, while 33 have besides paid interest, 27 in full and 6 in part. The affairs of 90 banks of the 128 have been finally closed, leaving 38 in process of settlement, of which, as has been seen, 8 are virtually closed, with the exception of pending litigation, leaving 30 receiverships only in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$33,027,451 upon proved claims amounting to \$51,924,977. The amount paid during the year has been \$3,523,955.82, besides \$68,510 paid for dividends declared prior to November 1, 1887, on claims proved since that date. Assessments amounting to \$12,555,350 have been made upon stockholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$5,346,171, of which there has been received during the past year \$308,591. Suits are pending in some cases.

Each year's experience confirms the opinion that it would be wise to so amend the laws as to allow banks to commute the liability of their

shareholders into a special reserve fund, as recommended in the Reports of 1886 and 1887.

Upon a general view of the data relating to insolvent national banks, it appears that while the number of failed banks is about $3\frac{1}{2}$ per cent. of the total number of banks organized, the percentages of their capital and other liabilities, taken at time of failure, are less.

To make the comparison complete, however, there should be added to the capital, surplus, and undivided profits, as given for the year 1888, viz, \$883,964,263, the capital, surplus, and undivided profits of all banks that have gone into voluntary liquidation, and of all that have been wound up at the end of their corporate existence, because in these cases shareholders have recovered all they put in and kept in. The amount is \$125,894,506, and with the aggregate in the table makes \$1,009,858,769, for which the system has been accountable to its proprietors. Against this vast sum should then be set the capital, surplus, and undivided profits of failed banks, viz, \$28,387,616, increased by amounts collected by assessment from shareholders, \$5,346,171, diminished by the amount, as nearly as can be ascertained, repaid to shareholders out of assets, viz, \$3,535,545. The net loss will then be seen to be only \$30,198,242, which is not quite 3 per cent. of total investments. Against this loss a superabundant offset is afforded by the dividends paid out of profits amounting in many cases to very large percentages.

Again, from the total "other liabilities" of failed banks, viz, \$63,945,321, should be deducted, amount of circulation \$15,432,360, and total dividends paid to creditors \$33,027,451, aggregate \$48,459,811, net loss \$15,485,510, which is 0.83 per cent. upon the \$1,872,417,724 of such liabilities resting upon the system at large.

The affairs of five failed banks have been closed during the past year, and final dividends have been paid to their creditors. These banks, with the total dividends paid in each case, are given below :

Name and location of bank.	Date of appointment of receiver.	Total dividends on principal.	Proportion of interest paid.
		<i>Per cent.</i>	<i>Per cent.</i>
First National Bank, Angelica, N. Y.....	Apr. 19, 1886	100	100
Farmers' National Bank, Bushnell, Ill.....	Dec. 17, 1884	100	100
Metropolitan National Bank, Cincinnati, Ohio.....	Feb. 10, 1888	100	100
Stafford National Bank, Stafford Springs, Conn.....	Oct. 17, 1887	100	100
National Bank of the State of Missouri, Saint Louis, Mo.....	June 23, 1877	100	100

INACTIVE RECEIVERSHIPS.

These were fully described in the last Annual Report.

The following table shows the receiverships that are now in this condition :

Name and location of bank.	Date of appointment of receiver.	Dividends paid.
		<i>Per cent.</i>
First National Bank, Albion, N. Y.	Aug. 26, 1884	
First National Bank, Anderson, Ind.	Nov. 23, 1873	39
Third National Bank, Chicago, Ill.	Nov. 24, 1877	*100
Central National Bank, Chicago, Ill.	Dec. 1, 1877	60
People's National Bank, Helena, Mont.	Sept. 13, 1878	40
Hot Springs National Bank, Hot Springs, Ark.	June 2, 1884	100
First National Bank of Union Mills, Union City, Pa.	Mar. 24, 1883	65
German-American National Bank, Washington, D. C.	Nov. 1, 1878	50

*And interest.

During the past year the following trusts have passed into this category, viz, the First National Bank of Albion, N. Y., and the Hot Springs National Bank of Hot Springs, Ark.

By reference to the Report of 1887 it will be seen that the National Bank of the State of Missouri, Saint Louis, has disappeared from the inactive receiverships. At the date of that report the receivership had not terminated because of the failure of the agent elected by the shareholders in June, 1887, to qualify by giving the bond required by law. During the present year the receivership was closed, and cash assets were turned over to the agent amounting to \$26,720, and nominal assets amounting to \$36,957. Among the nominal assets was real property which has enormously increased in value, and it is not unlikely that enough may be realized by the agent to reimburse the shareholders for the amount paid under assessment upon stock.

The First National Bank of Albion, N. Y., which was wrecked by its president, who squandered the funds of the bank in speculation, has been placed on the inactive list. The assets of the bank were almost entirely worthless, and a sufficient sum has not been realized to pay a dividend.

An assessment of 100 per cent. was levied upon the stock, nearly all of which was owned by an estate, and a judgment obtained by the receiver, but the demand of the trust was met by counter claims of the estate, which have not yet been judicially determined.

The receiver brought suit against the brokers through whom the president carried on his speculations, and, as will be seen by reference to page 89, obtained judgment for a considerable sum, but the defendants have appealed.

CIRCULATING NOTES.

Under present laws the minimum deposit of bonds required to be made by the 3,140 national banks in operation in the United States on October 4, 1888, amounts to \$91,988,805.

A table in the appendix, p. 149, shows by States and geographical divisions the national banks in operation on October 4, 1888, separated into two classes, namely, banks of which the capital does not exceed \$150,000 and banks of which the capital exceeds \$150,000. The first class contains 2,229 banks, with an aggregate capital of \$185,551,921 ;

the second, 911 banks, with an aggregate capital of \$407,069,735. The minimum of bonds required to be kept on deposit by the entire body of banks in the first class is \$46,387,980; the minimum for the 911 banks of the second class is \$45,550,000. If all banks held only the minimum of bonds, the total national-bank circulation could not exceed \$82,744,025, while the possible maximum of circulation, namely, 90 per cent. of the aggregate of the national-bank capital, would be \$533,359,491.

The actual circulation on October 4, 1888, was \$151,700,809, which is exclusive of \$88,521,813 still outstanding, but which, having been surrendered by the banks that issued it, is no longer represented by bonds, but by that amount of lawful money deposited with the Treasurer of the United States to redeem the notes as they are presented.

The \$151,700,809 of circulation for which the banks are responsible consists of \$68,410,823 secured by the bonds deposited by the 2,229 banks having \$150,000 capital and less, and \$83,289,986, secured by the bonds belonging to the 911 banks of which the capital exceeds \$150,000. The first class of banks have, therefore, \$26,661,641 more than their minimum, and \$98,585,906 less than their possible maximum circulation, while the larger banks have \$42,294,986 more than their minimum and \$283,072,776 less than their maximum.

The following table shows the number of banks organized from July 1, 1882, to July 1, 1888, their capital stock, amount of bonds deposited, and the circulation issued thereon:

Year.	No.	Capital.	Minimum bonds required.	Bonds actually deposited.	Percent of excess	Circulation issued.
July 1, 1882, to July 1, 1883.	251	\$26,552,300	\$5,155,500	\$7,116,400	28	\$6,404,760
July 1, 1883, to July 1, 1884.	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885.	142	15,205,000	3,061,250	3,332,800	8	2,999,520
July 1, 1885, to July 1, 1886.	163	17,553,000	3,404,500	3,715,500	8	3,343,950
July 1, 1886 to July 1, 1887.	217	31,444,000	4,986,000	5,051,300	1	4,546,170
July 1, 1887, to July 1, 1888.	164	16,734,000	3,308,500	3,324,750	0.5	2,992,275

From the foregoing table it appears that 1,155 banks have been organized between the dates given, with a capital of \$127,432,300; that they have received circulation to the amount of \$24,495,165 on bonds deposited to the amount of \$27,216,850, and that the minimum deposit of bonds required by law for these banks is \$23,931,750.

The actual deposit of bonds during the whole period exceeds the minimum by about 12 per cent. only, and taken year by year the percentage of excess has decreased from 28 per cent. in 1882-'83 to one-half of 1 per cent. in 1887-'88.

Of the 164 national banks organized during the past fiscal year, 93 have a capital of \$50,000 each, amounting to \$4,650,000; 55 have a capital of over \$50,000 and not exceeding \$150,000, amounting to \$5,384,000; and 16 have a capital of \$6,700,000. The 16 largest banks deposited the exact amount of bonds required by law, with one exception, and out of 148 banks, of which the capital does not exceed \$150,000, only 4 have deposited bonds in excess of the requirement.

Tables will be found in the Appendix,* p. 147, etc., showing, for the national banks in each State, Territory, and reserve city, the minimum amount of bonds required by law, the bonds actually held, and the circulation thereon outstanding October 4, 1888; also all other information deemed useful as to circulation.

* This Appendix, which is omitted for want of space, will be found in the bound volume of the Comptroller's report.

INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES, AND THE AMOUNT HELD BY NATIONAL BANKS.

The connection between the banks and the distribution of the funded debt of the United States renders the following statement appropriate:

The public debt at its maximum, on August 31, 1865, amounted to \$2,844,649,626, of which obligations not bearing interest amounted to \$461,616,311, leaving interest-bearing debt \$2,383,033,315. On October 31, 1888, the interest-bearing debt amounted to \$958,123,282.

The following table shows the class of bonds, authorizing act, date of maturity, rate of interest, and intermediate changes:

BONDED DEBT AT DATES NAMED.

Date.	6 per cent.	5 per cent.	4½ per cent.*	4 per cent.†	6 per cent.‡	Total.
Aug. 31, 1865....	\$908,518,091	\$199,792,100	-----	-----	\$1,258,000	\$1,109,568,191
June 30, 1866....	1,008,388,469	198,528,435	-----	-----	6,042,000	1,212,958,904
June 30, 1867....	1,421,110,719	198,533,435	-----	-----	14,762,000	1,634,406,154
June 30, 1868....	1,841,521,800	221,588,400	-----	-----	29,089,000	2,092,199,200
June 30, 1869....	1,886,341,300	221,589,300	-----	-----	58,638,320	2,166,568,920
June 30, 1870....	1,764,932,300	221,589,300	-----	-----	64,457,320	2,050,978,920
June 30, 1871....	1,613,897,300	274,236,450	-----	-----	64,618,882	1,952,752,582
June 30, 1872....	1,374,883,800	414,567,300	-----	-----	64,623,512	1,845,074,612
June 30, 1873....	1,281,238,650	414,567,300	-----	-----	64,623,512	1,760,429,462
June 30, 1874....	1,213,624,700	510,628,050	-----	-----	64,623,512	1,788,876,262
June 30, 1875....	1,100,865,550	607,132,750	-----	-----	64,623,512	1,772,621,812
June 30, 1876....	984,999,650	711,685,800	-----	-----	64,623,512	1,761,308,962
June 30, 1877....	854,621,850	703,266,650	\$140,000,000	-----	64,623,512	1,761,512,012
June 30, 1878....	738,619,000	703,266,650	240,000,000	\$98,850,000	64,623,512	1,845,359,162
June 30, 1879....	310,932,500	646,905,500	250,000,000	679,878,110	64,623,512	1,952,339,622
June 30, 1880....	235,780,400	484,864,900	250,000,000	739,347,800	64,623,512	1,774,616,612
June 30, 1881....	196,378,600	439,841,350	250,000,000	739,347,800	64,623,512	1,690,191,262
June 30, 1882....	Continued at 3½ per cent. 58,957,150	Continued at 3½ per cent. 401,593,900 92,082,600	250,000,000	739,349,350	64,623,512	1,514,433,912
June 30, 1883....	-----	Funded into 3 per cents, act July 12, 1882. 304,204,350	250,000,000	737,942,200	64,623,512	1,388,852,662
June 30, 1884....	-----	224,612,150	250,000,000	737,661,700	64,623,512	1,276,897,362
June 30, 1885....	-----	194,190,500	250,000,000	737,719,850	64,623,512	1,246,533,862
June 30, 1886....	-----	144,046,000	250,000,000	737,759,700	64,623,512	1,196,429,812
June 30, 1887....	-----	19,716,500	250,000,000	737,600,600	64,623,512	1,072,140,612
June 30, 1888....	-----	-----	222,207,050	714,177,400	64,623,512	1,001,007,962
Oct. 31, 1888....	-----	-----	197,302,000	682,068,150	64,623,512	943,993,662

* Funded loan 1891; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1891.

† Funded loan 1907; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1907.

‡ Pacific railroad bonds; authorizing act, July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899. The Navy pension fund, amounting to \$14,000,000 in 3 percents, the interest upon which is applied to the payment of naval pensions exclusively, and \$129,620 of refunding certificates are not included in the table.

During the year ending October 31, 1888, \$50,412,650 of 4 percents and \$33,242,600 of 4½ percents were purchased for sinking-fund purposes, making a total of \$83,655,250. Of this amount \$4,077,150 of 4 percents and \$1,465,800 of 4½ percents were withdrawn by the national banks from deposit to secure circulation, making total withdrawals from this cause \$5,542,950, while the replacement by deposits of 4 percents amounted to only \$406,000.

Changes in the debt have induced corresponding changes in the bonds held by the national banks. In January, 1866, 1,582 banks, with capital, surplus, and undivided profits of \$475,330,204, held \$440,380,350 of United States bonds. On October 4, 1888, 3,140 banks, with capital, surplus, and undivided profits of \$855,576,646, held only \$232,582,250 of bonds. The total bank circulation on January 1, 1866, was \$213,239,530, and on October 4, 1888, that which was secured by bonds was \$151,702,809,

The amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits, on June 30 in each year since 1865 are exhibited in the following table:

Years.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.	
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.			
1865 ..	\$170,382,500	\$65,576,600	.....	.....	\$235,959,100	\$155,785,750	\$391,744,850
1866 ..	241,083,500	86,226,850	.....	.....	327,310,350	121,152,950	448,463,300
1867 ..	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
1868 ..	250,726,950	90,768,950	.....	.....	341,495,900	80,102,500	422,418,400
1869 ..	255,190,350	87,661,250	.....	.....	342,851,600	55,102,600	397,953,600
1870 ..	247,355,350	94,923,200	.....	.....	342,278,550	43,900,600	386,259,150
1871 ..	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
1872 ..	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
1873 ..	160,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,150
1874 ..	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
1875 ..	136,955,100	239,359,400	.....	.....	376,314,500	26,909,200	403,214,700
1876 ..	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
1877 ..	87,690,300	206,651,050	\$44,372,250	.....	338,713,600	47,315,050	386,028,650
1878 ..	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300	
1879 ..	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120	
1880 ..	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350	
1881 ..	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350	
Continued at 3½ per cent.: 25,142,600		Continued at 3½ per cent.: 202,487,650 7,402,800		32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
1883 ..	385,700	3 per cent.: 200,877,850 172,412,550		39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
1884 ..	Pacifios.		46,546,400	111,690,900	330,649,850	31,203,000	361,852,850	
1885 ..	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000	
1886 ..	3,565,000	107,782,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350	
1887 ..	3,175,000	5,205,950	67,743,100	115,842,650	191,968,700	33,147,750	224,814,450	
1888 ..	3,181,000	37,500	69,670,300	105,423,850	178,312,650	63,618,150	241,930,800	

SECURITY FOR CIRCULATING NOTES.

The following table shows the amount of bonds held by the Treasurer as security for the circulating notes of the national banks on October 31 of each year from 1882 to 1888, inclusive, the amount held by the banks for all other purposes, and the total of these two:

Year.	Num-ber of banks.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Total.
		4½ per cent. bonds.	4 per cent. bonds.	3 per cent. bonds.	Pacific 6 per cent. bonds.	Total.		
1882.....	2,301	\$33,754,650	\$104,927,500	\$40,621,950 179,675,550	\$3,526,000	\$362,505,650	\$37,563,750	\$400,069,400
1883.....	2,522	41,319,700	106,164,850	602,000 201,327,750	3,463,000	352,877,300	30,674,050	383,551,350
1884.....	2,671	49,537,450	116,705,450	155,604,400	3,469,000	325,316,300	30,419,600	355,735,900
1885.....	2,727	49,547,250	116,391,650	138,920,650	3,505,000	308,364,550	31,780,100	340,144,650
1886.....	2,868	57,436,850	115,383,150	69,038,050	3,586,000	245,444,050	32,431,400	277,875,450
1887.....	3,061	69,696,100	115,731,400	144,500	3,256,000	188,828,000	34,671,350	223,499,350
1888.....	3,151	66,121,750	100,413,600	None.	3,468,000	170,003,350	60,715,050	230,718,400

* Three and one-half per cent.

The foregoing tables show how the banks have shifted their investments from one class of bonds to another, and the following table exhibits especially the steady decrease in the amount of bonds held for circulation.

It is worthy of note in this connection that the recent increase in bonds held otherwise than as security for circulation is directly at-

tributable to the requirement of these as security for deposits of public money. It is matter of general knowledge that a considerable percentage of bonds deposited as security for public moneys are not owned by the banks making the deposit, but that they have been borrowed for the purpose.

TABLE SHOWING THE DECREASE OF NATIONAL-BANK CIRCULATION DURING EACH OF THE YEARS ENDING OCTOBER 31, FROM 1884 TO 1888, INCLUSIVE, AND THE AMOUNT OF LAWFUL MONEY ON DEPOSIT AT THE END OF EACH YEAR.

National-bank notes outstanding October 31, 1883, including notes of national gold banks.....	\$352, 013, 787	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35, 993, 461	\$316, 020, 326
National-bank notes outstanding October 31, 1884, including notes of national gold banks.....	333, 559, 813	
Less lawful money on deposit at same date, including deposits of national gold banks.....	41, 710, 163	291, 849, 650
Net decrease of circulation.....		24, 170, 676
Net outstanding as above, October 31, 1884.....		291, 849, 650
National-bank notes outstanding October 31, 1885, including notes of national gold banks.....	315, 847, 168	
Less lawful money on deposit at same date, including deposits of national gold banks.....	39, 542, 979	276, 304, 189
Net decrease of circulation.....		15, 545, 461
Net outstanding as above, October 31, 1885.....		276, 304, 189
National-bank notes outstanding October 31, 1886, including notes of national gold banks.....	301, 529, 889	
Less lawful money on deposit at same date, including deposits of national gold banks.....	81, 819, 233	219, 710, 656
Net decrease of circulation.....		56, 593, 533
Net outstanding as above, October 31, 1886.....		219, 710, 656
National-bank notes outstanding October 31, 1887, including notes of national gold banks.....	272, 041, 203	
Less lawful money on deposit at same date, including deposits of national gold banks.....	102, 826, 136	169, 215, 067
Net decrease of circulation.....		50, 495, 589
Net outstanding as above, October 31, 1887.....		169, 215, 067
National-bank notes outstanding October 31, 1888, including notes of national gold banks.....	239, 385, 237	
Less lawful money on deposit at same date, including deposits of national gold banks.....	87, 018, 909	152, 366, 328
Net decrease of circulation.....		16, 848, 739

The following table extended from the last Report shows the diminishing scale on which banks organized during each of the past six years have availed themselves of the privilege of issuing circulation upon bonds in excess of the minimum which the law obliges them to keep on hand.

For the sake of conciseness in the table the circulation is omitted, but as every bank has received circulation to the amount of 90 per cent. of the bonds deposited, the proportions of the table reflect faithfully the features of the circulation.

NUMBER AND CAPITAL OF NATIONAL BANKS ORGANIZED IN EACH GEOGRAPHICAL DIVISION OF THE UNITED STATES FROM OCTOBER 31, 1882, TO OCTOBER 31, 1888, SHOWING THE AMOUNT OF BONDS DEPOSITED TO SECURE THEIR CIRCULATION, THE MINIMUM AMOUNT OF BONDS REQUIRED BY THE ACT OF JULY 12, 1882, AND THE EXCESS DEPOSITED OVER REQUIREMENTS BOTH IN AMOUNT AND PERCENTAGE.

Divisions.*	Number of banks.	Capital.	United States bonds.			Excess over minimum.
			Deposited.	Minimum.	Excess.	
1883.						
First.....	7	\$1,275,000	\$995,000	\$312,500	\$682,500	<i>Per ct.</i> 218.40
Second.....	38	2,975,200	1,854,500	743,800	1,110,700	149.32
Third.....	5	295,000	155,500	73,700	81,800	110.99
Fourth.....	43	3,643,650	1,238,100	748,400	489,700	65.43
Fifth.....	61	11,210,000	2,573,000	1,765,000	813,000	46.06
Sixth.....	71	7,085,500	1,729,250	1,246,400	482,850	38.73
Seventh.....	11	620,000	268,400	155,000	113,400	78.16
Eighth.....	26	1,550,000	556,800	375,000	181,800	48.48
Total.....	262	28,654,350	9,375,550	5,419,800	3,955,750	72.99
1884.						
First.....	10	810,000	313,000	190,000	123,000	64.73
Second.....	22	1,662,250	718,000	340,500	377,500	110.86
Third.....	6	280,000	166,500	70,000	96,500	137.85
Fourth.....	27	2,861,100	693,600	627,700	65,900	10.49
Fifth.....	34	3,413,100	927,000	570,700	356,300	62.43
Sixth.....	68	5,492,780	1,239,750	1,135,600	104,150	9.17
Seventh.....	5	380,000	120,000	95,000	25,000	26.31
Eighth.....	19	1,143,000	309,250	285,700	23,550	8.24
Total.....	191	16,012,230	4,487,100	3,315,200	1,171,900	35.35
1885.						
First.....	4	400,000	100,500	100,000	500	.50
Second.....	18	2,635,000	1,037,500	543,700	493,800	90.82
Third.....	3	660,000	112,500	112,500	.....	.....
Fourth.....	20	2,023,000	561,500	506,100	55,400	10.95
Fifth.....	35	7,123,000	1,963,500	1,218,200	745,300	61.17
Sixth.....	41	2,350,000	759,800	587,500	172,300	29.33
Seventh.....	8	725,000	169,000	168,700	300	.8
Eighth.....	16	1,020,000	255,000	255,000	.....	.....
Total.....	145	16,938,000	4,959,300	3,491,700	1,467,600	42.03
1886.						
First.....	5	500,000	125,000	125,000	.....	.....
Second.....	15	4,000,000	525,000	525,000	.....	.....
Third.....	4	450,000	112,500	112,500	.....	.....
Fourth.....	23	1,658,000	404,750	402,000	2,750	.68
Fifth.....	27	5,465,000	843,000	743,750	99,250	13.34
Sixth.....	58	5,830,000	982,500	982,500	.....	.....
Seventh.....	18	2,100,000	367,500	360,000	7,500	2.08
Eighth.....	24	1,355,000	353,250	313,750	39,500	12.59
Total.....	174	21,358,000	3,713,500	3,564,500	149,000	4.18
1887.						
First.....	5	400,000	100,000	100,000	.....	.....
Second.....	27	7,025,000	771,550	743,750	27,800	3.74
Third.....	6	500,000	115,000	112,500	2,500	2.22
Fourth.....	50	6,199,000	1,262,500	1,262,250	250	.02
Fifth.....	37	5,010,000	959,500	952,500	7,000	.74
Sixth.....	70	9,002,000	1,400,500	1,400,500	.....	.....
Seventh.....	17	1,510,000	377,500	377,500	.....	.....
Eighth.....	13	900,000	225,000	225,000	.....	.....
Total.....	225	30,546,000	5,211,550	5,174,000	37,550	.72
1888.						
First.....	5	450,000	100,000	100,000	.....	.....
Second.....	19	1,414,000	341,000	341,000	.....	.....
Third.....	3	160,000	40,000	40,000	.....	.....
Fourth.....	25	2,509,000	516,000	514,750	1,250	.....
Fifth.....	23	3,130,000	582,500	582,500	.....	.....
Sixth.....	37	2,880,000	682,500	682,500	.....	.....
Seventh.....	13	1,050,000	262,500	262,500	.....	.....
Eighth.....	7	460,000	115,000	115,000	.....	.....
Total.....	132	12,053,000	2,639,500	2,638,250	1,250	.....

*See pasteur, page 520.

The following table exhibits in detail the changes which have occurred during the past year in the amount of national-bank circulation, so arranged as to illustrate the process by which the circulation steadily decreases concurrently with the accession of new banks and an increase in the aggregate national-bank capital:

CAPITAL AND CIRCULATION.

	Paid-in capital.	Circulation represented by bonds.
Increase by banks existing November 1, 1887.....	\$8,696,700	\$1,345,145
Increase caused by formation of new banks.....	11,789,000	2,372,400
Increase by banks organized during year.....	414,000	3,150
Total increase.....	20,899,700	3,720,695
Decrease of banks still in operation November 1, 1888.....	1,102,400	10,225,370
Decrease by banks going into voluntary liquidation and failed.....	6,071,000	1,041,065
	7,173,400	20,266,435
Net increase of capital.....	13,726,300	
Net decrease of circulation.....		16,545,740

BANKS WITHOUT CIRCULATION.

As reported last year, some national banks have not availed themselves of the privilege of taking out circulating notes, and others have surrendered their entire circulation. The following is a complete list of such banks, with capital and bonds:

Title of bank.	Capital.	Bonds.
Chemical National Bank, New York, N. Y.....	\$300,000	\$50,000
National City Bank, New York, N. Y.....	1,000,000	50,000
American Exchange National Bank, New York, N. Y.....	5,000,000	50,000
National Bank of Washington, D. C.....	200,000	50,000
Chestertown National Bank, Chestertown, Md.....	50,000	12,500
First National Bank, Houston, Tex.....	100,000	25,000
Mechanics' National Bank, New York, N. Y.....	2,000,000	50,000
Metropolitan National Bank, Washington, D. C.....	800,000	50,000
Total.....	8,950,000	337,500

ISSUES AND REDEMPTIONS.

The following table exhibits the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the number and amount outstanding on October 31, 1888:

Denominations.	Number of notes—			Amount—		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones.....	23,167,677	22,783,281	384,396	\$23,167,677	\$22,783,281	\$384,396
Twos.....	7,747,519	7,649,436	98,083	15,495,038	15,298,872	196,166
Fives.....	104,109,700	90,017,308	13,492,392	520,548,500	453,088,540	67,461,960
Tens.....	44,219,831	36,443,660	7,776,171	442,198,310	364,436,600	77,761,710
Twenties.....	13,786,878	10,940,346	2,846,527	275,737,460	218,806,920	56,930,540
Fifties.....	1,897,847	1,624,608	273,239	94,892,350	81,230,400	13,661,950
One hundreds.....	1,422,156	1,198,720	223,436	142,215,600	119,872,000	22,343,600
Five hundreds.....	23,924	23,413	511	11,962,000	11,706,500	255,500
One thousands.....	7,369	7,320	49	7,369,000	7,320,000	49,000
Fractions outstanding.....						24,408
Total.....	196,382,896	171,288,092	25,004,804	1,633,585,935	1,294,541,113	239,069,230

Notes of gold banks are not included in this table.

Distinct accounts are kept for the incomplete currency issued to banks in replacement of notes redeemed and destroyed under the provisions of the act of June 20, 1874, to banks taking out new circulation upon an extension of their corporate existence under the act of July 12, 1882, and to old and new banks increasing the volume of their circulation by adding to the amount of bonds deposited.

TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED AND RETIRED DURING THE YEAR ENDING OCTOBER 31, 1888, AND TOTAL AMOUNT ISSUED AND RETIRED SINCE JUNE 20, 1874.

States and Territories.	Circulation issued under act of July 12, 1882.	Additional circulation issued.	Total issued.	Circulation retired.		Total retired.
				Under act of June 20, 1874.	Insolvent and liquidating banks.	
Maine	\$591,080	\$44,990	\$636,070	\$771,015	\$570,037	\$1,341,052
New Hampshire	586,750	11,250	598,000	448,894	347,749	796,643
Vermont	531,090	10	531,100	672,176	455,901	1,128,077
Massachusetts	3,218,085	56,250	3,274,335	7,361,043	4,986,483	12,347,526
Rhode Island	961,305	-----	961,305	1,335,223	1,435,692	2,770,915
Connecticut	1,373,000	11,240	1,384,240	1,752,306	1,502,145	3,254,451
New York	4,406,200	238,345	4,644,545	2,962,185	3,533,870	6,496,055
New Jersey	1,133,550	78,750	1,212,300	537,439	664,769	1,202,208
Pennsylvania	1,585,945	558,350	2,144,295	4,495,535	3,483,982	7,979,517
Delaware	299,325	11,260	310,585	22,560	79,060	1,02,250
Maryland	360,335	-----	360,335	920,389	744,047	1,664,436
District of Columbia	63,150	-----	63,150	47,110	16,368	63,478
Virginia	93,240	11,250	104,490	206,280	182,525	388,805
West Virginia	152,170	1,130	153,300	86,730	142,555	229,285
North Carolina	30,800	33,750	64,550	110,855	35,879	146,734
South Carolina	-----	16,875	16,875	197,941	26,147	224,088
Georgia	84,150	50,380	84,530	181,320	94,214	275,534
Florida	-----	87,620	87,620	-----	7,650	7,650
Alabama	17,750	11,250	29,000	122,920	36,526	159,446
Mississippi	-----	11,260	11,260	600	40	640
Louisiana	12,400	10	12,410	118,237	128,862	247,099
Texas	38,770	268,950	307,720	102,245	20,448	122,693
Arkansas	-----	10,000	10,000	3,781	13,685	17,466
Kentucky	125,350	36,900	162,250	1,423,695	308,887	1,732,582
Tennessee	66,400	49,735	116,135	278,260	95,679	373,939
Missouri	92,470	112,860	205,330	216,579	164,686	381,265
Ohio	689,821	194,380	884,201	2,890,840	1,460,726	4,351,566
Indiana	438,320	81,070	519,390	826,248	592,257	1,418,505
Illinois	270,725	135,000	405,725	759,401	507,246	1,266,647
Michigan	88,480	87,060	175,540	450,909	287,448	738,357
Wisconsin	147,100	61,665	208,765	227,434	185,234	412,668
Iowa	169,290	67,510	236,800	439,585	223,302	663,187
Minnesota	53,630	36,000	89,630	140,944	123,058	264,002
Kansas	-----	458,380	458,380	111,254	32,202	143,456
Nebraska	-----	92,280	92,280	165,763	-----	226,989
Nevada	-----	29,700	29,700	-----	40	40
Oregon	-----	67,510	67,510	51,550	8,650	60,200
Colorado	-----	74,240	74,240	46,103	79,063	125,166
Utah	-----	-----	-----	29,260	416	29,676
Idaho	-----	36,000	36,000	14,550	-----	14,550
Montana	-----	7,520	7,520	8,945	3,770	12,715
Wyoming	-----	22,490	22,490	-----	-----	-----
New Mexico	-----	33,750	33,750	81,151	3,800	84,951
Dakota	-----	22,550	22,550	38,720	24,860	63,580
Washington	-----	80,610	80,610	32,550	6,891	39,441
California	-----	202,530	202,530	140,390	7,350	147,740
Arizona	-----	-----	-----	-----	7,010	7,010
Total	17,635,681	3,502,660	21,138,341	30,831,715	22,706,035	53,537,750
Surrendered to this office and retired	-----	-----	-----	-----	-----	189,830
From June 20, 1874, to October 31, 1887	-----	-----	207,878,247	193,732,779	76,713,746	270,446,525
Surrendered and retired same dates	-----	-----	-----	-----	-----	15,537,733
Grand total October 31, 1888	-----	-----	229,016,588	224,564,494	99,419,781	339,711,838

Notes of gold banks are not included in the above table.

Of the above \$3,502,660 there were issued to banks organized during the year, \$2,356,235, and to already existing banks increasing their circulation, \$1,146,425.

ISSUES.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vaults, October 31, 1887	\$50,210,250
Amount received from Bureau of Engraving and Printing during the year ending October 31, 1888	44,488,880
Total	94,699,130
Amount issued to banks during the year	\$49,668,460
Amount canceled during the year, not having been issued..	861,500
	<u>50,529,960</u>
Balance in vaults	44,169,170

REDEMPTION.

The provisions of law relating to the redemption of the circulating notes of national banks were fully described in the Report of 1887, and need not be here repeated. Two principles have been adhered to in all legislation on this subject.

These are, first, that every bank must redeem on demand at its place of business any of its circulating notes presented there for redemption during business hours; and, second, that the medium of redemption must be "lawful money of the United States."

The act of June 3, 1864, established redemption cities, but the act of June 20, 1874, establishing the National-Bank Redemption Agency of the Treasury at Washington, repealed all requirements as to redemption agents elsewhere, and obliged every bank to keep up a redemption fund in the hands of the Treasurer of the United States equal to 5 per cent. of its outstanding circulation.

The following table, compiled from the Treasurer's reports, shows the practical working of the law as to the 5 per cent. redemption fund:

TABLE SHOWING MODE OF REIMBURSEMENT OF FIVE PER CENT. REDEMPTION FUND BY NATIONAL BANKS, BY FISCAL YEARS, FROM 1875 TO 1888, INCLUSIVE.

Years.	Deposits of lawful money with assistant treasurers, United States.	Deposits with Treasurer United States.			Total.
		Deposits received at counter.	Remittances of lawful money by express.	Proceeds of national-bank notes redeemed.	
1875	\$88,834,653.12	\$989,643.63	\$32,308,100.78	\$18,742,163.00	\$140,874,563.53
1876	105,134,528.37	664,989.45	19,042,491.62	52,643,065.00	177,485,074.44
1877	118,044,761.34	(*)	7,678,750.57	91,856,769.92	215,580,271.83
1878	100,819,824.50	(*)	5,935,806.89	98,552,739.98	205,368,371.37
1879	101,194,261.04	(*)	4,884,393.06	50,581,484.09	156,670,138.19
1880	46,980,242.06	(*)	2,627,861.16	6,924,097.38	56,512,201.10
1881	41,411,436.87	(*)	3,106,187.40	4,313,702.36	48,831,326.63
1882	50,531,496.68	(*)	2,975,682.27	4,534,598.69	58,041,777.64
1883	113,726,801.90	(*)	2,939,882.01	5,248,120.14	121,914,804.05
1884	89,338,255.34	(*)	3,801,957.46	5,727,786.37	98,867,999.17
1885	106,264,901.13	(*)	4,503,141.79	6,376,897.26	117,144,940.18
1886	92,363,184.15	1,787,241.84	3,433,498.78	5,775,498.84	103,359,393.61
1887	46,254,760.76	2,077,837.82	2,000,214.04	2,189,546.65	52,522,359.27
1888	38,499,139.68	1,832,545.34	1,574,222.67	1,384,316.03	43,290,223.72
Total	1,137,378,236.94	7,352,261.08	96,822,160.50	354,850,786.21	1,596,403,444.73
Average	72.05	5.99	5.95	21.36	100.00

* No record.

The following tables, compiled from the Treasurer's reports, show, for the fiscal years 1874-'75 to 1887-'88:

1. The amounts of national-bank currency received annually at the Redemption Agency, and the disposition made of it.
2. The points from which this currency was forwarded and the percentage of the whole received from each point.
3. The total amount of notes redeemed, and the mode of redemption.
4. The cost of redemption.

TABLE SHOWING RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL-BANK REDEMPTION AGENCY (UNITED STATES TREASURER'S OFFICE) FOR EACH FISCAL YEAR FROM 1875 TO 1888, INCLUSIVE.

Year ending June 30—	Cash balance on hand at close of previous year.	To national-bank notes received for redemption.	To "overs" reported in national-bank notes received for redemption.	Aggregates.	By national-bank notes fit for circulation, deposited in the Treasury, and forwarded to national banks by express.	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.	By notes of failed and liquidating national banks, deposited in United States Treasury.
1875		\$155,520,880.48	\$24,644.85	\$155,545,525.33	\$28,166,291.00	\$115,109,445.00	\$6,579,217.00
1876	\$6,031,022.32	209,038,854.94	16,491.42	215,086,368.68	102,478,700.00	78,643,155.00	24,927,900.00
1877	7,942,539.00	242,885,375.14	24,996.58	250,852,910.72	151,070,300.00	62,518,600.00	24,439,700.00
1878	11,505,312.52	213,151,458.56	37,649.20	224,694,420.28	152,437,800.00	51,585,400.00	11,852,100.00
1879	8,410,848.33	157,656,644.96	22,148.42	168,089,641.71	112,411,800.00	40,204,700.00	8,354,250.00
1880	3,785,389.29	61,585,675.68	6,461.30	65,377,526.27	24,980,500.00	26,861,700.00	6,671,700.00
1881	3,097,983.77	59,650,359.43	13,231.38	62,761,474.58	6,763,600.00	40,080,700.00	12,435,400.00
1882	2,844,107.37	76,089,327.48	11,222.13	78,944,656.98	3,801,500.00	53,838,500.00	16,953,730.00
1883	2,630,989.32	102,698,676.73	8,092.09	106,338,758.14	15,572,100.00	78,664,758.00	4,667,660.00
1884	6,672,963.85	126,152,572.34	6,066.30	132,838,602.49	26,255,500.00	95,616,064.00	3,507,950.00
1885	6,910,452.03	150,209,129.01	17,060.07	157,136,641.11	45,634,800.00	98,598,170.00	5,591,730.00
1886	6,791,087.93	130,296,606.82	25,528.97	137,113,223.72	46,701,100.00	82,256,713.50	3,910,573.00
1887	3,840,402.05	87,689,687.15	16,404.07	91,546,493.27	20,786,640.00	66,841,550.00	1,133,215.50
1888	2,165,539.41	99,152,364.34	14,749.28	101,332,653.03	17,453,780.00	75,912,756.45	92,672.00
Total	73,628,637.19	1,871,778,513.06	244,746.06	1,945,658,896.31	752,513,911.00	969,732,211.95	131,117,797.50

Year ending June 30—	By United States notes deposited in the Treasury of the United States.	By packages referred and moneys returned.	By express charges deducted.	By counterfeit notes rejected and returned.	By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.	By "shorts" reported in national-bank notes received for redemption.	Cash on hand at close of year.
1875		\$1,620,557.39		\$3,741.00	\$15,028.12	\$20,223.50	\$6,031,022.32
1876		1,065,002.20		5,188.00	7,709.22	16,175.26	7,942,539.00
1877		1,278,903.86		5,634.00	4,755.91	29,704.43	11,505,312.52
1878		384,372.22		4,008.00	3,997.13	16,394.60	8,410,848.33
1879	\$959,132.00	329,323.34	\$25,842.15	3,016.00	6,282.58	9,906.35	3,785,389.29
1880	428,686.00	305,432.14	9,938.41	3,846.75	7,870.23	9,868.97	3,097,983.77
1881	80,645.00	569,971.06	3,345.03	4,324.50	22,763.37	6,618.25	2,844,107.37
1882	24,970.00	672,427.09	1,152.09	4,151.00	3,832.35	13,405.13	3,630,989.32
1883	7,267.00	727,282.98	725.84	4,559.50	4,337.62	10,103.35	6,672,963.85
1884	81,858.00	455,333.05	523.54	3,770.56	3,365.77	3,785.60	6,910,452.03
1885	177,350.00	329,249.19	612.25	3,560.00	3,636.49	6,445.25	6,791,087.93
1886	111,924.50	277,194.78	526.96	2,720.00	3,822.28	8,246.65	3,840,402.05
1887	120,727.10	464,413.45	573.58	2,924.00	2,554.23	22,356.00	2,165,539.41
1888	182,678.30	806,396.48	716.62	2,722.00	1,979.40	2,741.70	6,876,210.08
Total	2,131,237.90	9,285,859.23	43,956.47	54,165.25	91,934.70	175,975.04	80,504,847.27

COMPTROLLER OF THE CURRENCY.

TABLE SHOWING, BY FISCAL YEARS, FROM 1875 TO 1888, THE AMOUNTS OF NATIONAL-BANK NOTES RECEIVED AT THE UNITED STATES TREASURY FOR REDEMPTION FROM THE PRINCIPAL CITIES AND OTHER PLACES, AND THE PROPORTION OF EACH AMOUNT TO THE WHOLE.

Year.	New York.		Boston.		Philadelphia.		Chicago.		Cincinnati.		Saint Louis.	
	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.
1875.....	\$80,925,000	52.07	\$17,598,000	11.32	\$9,096,000	5.85	\$6,814,000	4.39	\$3,676,000	2.37	\$1,384,000	.89
1876.....	78,389,000	38.37	55,878,000	27.35	9,778,000	4.79	10,106,000	4.89	3,085,000	1.51	1,019,000	.50
1877.....	76,693,000	32.47	75,212,000	31.84	20,968,000	8.89	4,162,000	1.76	2,781,000	1.18	1,292,000	.55
1878.....	66,273,000	31.48	80,527,000	38.26	10,836,000	5.15	3,194,000	1.52	2,268,000	1.08	999,000	.47
1879.....	54,170,000	35.00	59,375,000	38.36	7,052,000	4.56	1,719,000	1.11	1,219,000	.79	1,487,000	.96
1880.....	26,460,000	42.96	11,701,000	19.00	3,358,000	5.45	1,673,000	2.72	1,819,000	1.33	362,000	.64
1881.....	23,319,000	39.09	5,565,000	9.33	4,919,000	8.25	2,655,000	4.45	966,000	1.66	673,000	2.13
1882.....	28,012,000	36.82	7,370,000	9.69	5,939,000	7.81	3,545,000	4.66	1,188,000	1.56	1,061,000	1.39
1883.....	36,042,000	35.10	16,631,000	16.19	7,333,000	7.14	6,146,000	5.98	1,774,000	1.73	1,372,000	1.34
1884.....	64,327,000	43.07	19,971,000	15.83	6,830,000	5.41	5,794,000	4.59	1,822,000	1.45	1,155,000	.92
1885.....	75,409,000	50.20	27,473,000	18.29	7,220,000	4.81	4,558,000	3.03	1,910,000	1.27	977,000	.65
1886.....	49,487,000	37.98	30,031,000	23.05	7,323,000	5.62	5,493,000	4.22	2,263,000	1.74	3,422,000	2.63
1887.....	31,314,583	35.71	13,219,269	15.08	6,972,856	7.95	5,315,319	6.06	2,244,310	2.56	3,421,698	3.90
1888.....	43,411,196	43.78	13,062,289	13.17	6,400,953	6.46	5,508,460	5.56	2,725,689	2.75	3,033,908	3.06

Year.	Baltimore.		New Orleans.		Providence.		Pittsburgh.		Other places.		Total.	
	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.	Amounts.	Per cent.
1875.....	\$1,902,000	1.22	.....	.....	\$1,388,000	.89	\$1,449,000	.93	\$31,189,000	20.07	\$155,421,000	100.00
1876.....	3,265,000	1.60	.....	.....	3,247,000	1.59	1,425,000	.70	33,103,000	18.70	204,300,000	100.00
1877.....	1,821,000	.77	.....	.....	5,653,000	2.39	1,322,000	.56	46,286,000	19.59	236,210,000	100.00
1878.....	1,085,000	.52	.....	.....	4,989,000	2.37	1,141,000	.54	39,179,000	18.61	210,491,000	100.00
1879.....	693,000	.45	.....	.....	3,772,000	2.44	635,000	.41	24,647,000	15.92	154,769,000	100.00
1880.....	415,000	.67	.....	.....	1,454,000	2.36	547,000	.69	14,767,000	23.98	61,586,000	100.00
1881.....	673,000	1.13	.....	.....	1,419,000	2.38	606,000	1.01	18,825,000	31.56	59,650,000	100.00
1882.....	947,000	1.24	.....	.....	1,426,000	1.87	880,000	1.16	25,721,000	33.80	76,089,000	100.00
1883.....	1,626,000	1.58	.....	.....	1,666,000	1.62	917,000	.89	29,193,000	28.43	102,700,000	100.00
1884.....	2,853,000	2.26	.....	.....	1,820,000	1.44	819,000	.65	30,761,000	24.38	126,152,000	100.00
1885.....	3,705,000	2.47	\$2,063,000	1.37	2,293,000	1.53	683,000	.46	23,918,000	15.92	150,209,000	100.00
1886.....	3,546,000	2.72	1,423,000	1.09	1,731,000	1.32	526,000	.40	25,051,600	19.23	130,296,600	100.00
1887.....	3,102,500	3.54	1,316,036	1.50	1,015,131	1.16	527,800	.60	19,240,185	21.94	87,689,667	100.00
1888.....	2,927,000	2.95	1,327,699	1.34	874,700	.88	647,089	.65	19,233,381	19.40	99,152,364	100.00

TABLE SHOWING TOTAL AMOUNT AND MODE OF PAYMENT FOR NATIONAL-BANK NOTES REDEEMED, BY FISCAL YEARS, COMMENCING WITH YEAR ENDING JUNE 30, 1875.

Fiscal year.	Transfer checks.	United States notes.	Fractional silver coin.	Standard silver dollars.	Redeemed at counter.	Credits to assistant treasurers and U. S. depositories in general account.	Credit in redemption accounts.	Total.
1875	\$58,825,766.00	\$50,858,842.00			\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876	92,374,801.00	40,120,338.00			4,738,979.00	19,078,209.00	52,643,065.00	208,955,392.00
1877	95,212,743.45	34,588,129.15	\$468,974.00		6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878	75,361,427.23	23,046,418.44	549,645.40		2,661,021.00	12,609,033.76	98,552,739.98	212,780,335.81
1879	51,718,253.06	14,617,619.41	52,178.90	\$96,683.32	5,089,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880	10,852,505.53	21,174,826.66	28,230.59	174,831.85	3,883,417.60	18,218,070.37	6,924,097.88	61,255,980.48
1881	22,415,972.28	19,567,744.21	85,164.56	215,045.27	3,522,607.00	8,936,232.92	4,313,702.36	59,056,468.60
1882	32,992,144.72	23,222,831.83	246,447.42	269,918.44	4,033,402.40	10,106,238.45	4,534,598.69	75,405,581.95
1883	56,018,447.71	23,668,064.66	296,257.79	242,518.37	3,941,638.00	12,428,692.86	5,248,120.14	101,843,739.53
1884	77,991,916.83	24,080,304.62	158,127.60	1,015,519.10	3,826,293.00	12,960,221.66	5,727,786.37	125,760,169.18
1885	105,840,234.80	19,236,730.27	135,773.22	482,500.35	3,848,090.50	13,944,370.50	6,449,697.26	149,931,396.90
1886	74,149,555.26	9,204,752.76	103,843.62	451,194.22	8,385,485.00	31,007,087.30	6,727,706.96	130,029,625.12
1887	39,996,984.07	15,657,298.62	97,670.41	248,970.92	4,200,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888	53,463,333.36	19,280,725.65	90,684.97	202,537.79	3,229,772.00	20,149,324.00	1,830,349.65	98,246,727.42
Total	847,214,075.30	338,324,626.28	2,312,998.48	3,399,719.63	58,135,582.80	256,210,657.99	356,667,877.95	1,862,265,538.43

TABLE SHOWING, BY FISCAL YEARS FROM 1875 TO 1888, EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES AT THE UNITED STATES TREASURY.

Year.	Charges for transportation.	Costs for assorting notes.						Total.
		Salaries.	Printing and binding.	Stationery.	Postage.	Contingent and other expenses.	Furniture.	
1875	\$88,098.31	\$158,227.39		\$12,290.72	\$3,298.80	\$16,131.47	\$12,918.68	\$290,965.37
1876	159,142.84	188,018.94		9,174.68	3,391.00	1,993.01	3,472.84	365,193.31
1877	189,362.05	150,095.68	\$6,604.30	3,818.10	3,716.66	2,869.31		357,066.10
1878	173,420.60	136,580.63	2,660.32	3,090.00		2,190.93		317,942.48
1879	98,298.75	133,956.27	2,894.60	2,597.22		3,203.11		240,949.95
1880	34,764.24	104,350.08	2,632.69	1,034.29		947.09		143,728.39
1881	33,843.86	89,564.72	1,220.60	1,051.27		531.67		126,212.12
1882	39,203.31	87,593.56	1,535.42	806.51		390.58		129,529.38
1883	57,190.86	86,213.35	2,401.54	890.41		896.11		147,592.27
1884	68,684.11	88,426.79	1,935.91	1,133.84		716.00		160,896.65
1885	85,255.48	93,371.82	1,670.77	1,114.19		444.90		181,857.16
1886	74,490.52	89,065.18	3,100.89	1,163.65		333.11		168,243.35
1887	48,020.53	87,450.54	1,430.93	1,053.39		1,011.61		138,967.60
1888	51,529.76	86,232.40	2,580.78	687.44		111.10		141,141.48

*In 1875 and 1876 "Printing and binding" was included with item "Stationery."

REDEMPTION OF CIRCULATION OF BANKS IN THE HANDS OF RECEIVERS, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF THOSE REDUCING CIRCULATION UNDER THE ACT OF JUNE 20, 1874.

The redemption of circulating notes of failed banks at the United States Treasury was provided for originally as it is now, by giving the Comptroller power to cancel or to sell the bonds of the banks, and in case of deficiency in the proceeds to make it good out of the assets of the corporation; but before the act of 1874 went into effect the notes of such banks were called in by public advertisement, whereas now they are left in circulation until they are brought by the ordinary currents of redemption into the office of the Treasurer or of one of the assistant treasurers, or into the hands of a designated depository of public moneys, or one of the national-bank depositaries.

Section 8 of the act of June 20, 1874, requires the Treasurer, assistant treasurers, designated depositaries, and national-bank depositaries to assort and return to the Treasurer for redemption the notes of such national banks as have failed, or have gone into voluntary liquidation, and of all such as shall thereafter fail or go into such liquidation.

The following table, compiled from the records of the Bureau of the Currency, shows the course of redemption of the notes of failed banks. Total circulation of all failed banks, \$15,432,360; amount redeemed, \$13,911,335; balance outstanding or lost, \$1,521,025.

TABLE SHOWING, BY YEARS, FROM OCTOBER 1, 1865, TO NOVEMBER 1, 1888, THE TOTAL CIRCULATION OF BANKS FAILED, THE AMOUNT REDEEMED, AND THE BALANCE OUTSTANDING AT CLOSE OF EACH YEAR. (COMPILED FROM REPORTS OF COMPTROLLER OF THE CURRENCY.)

Year ending—	Total circulation outstanding at end of previous year.	Total circulation of banks failed during the year.	Aggregate of two previous columns.	Amount of circulation of failed banks redeemed during year.	Balance of circulation of failed banks outstanding at close of year.
October 1, 1865		\$44,000	\$44,000.00	None.	\$44,000.00
October 1, 1866	\$44,000.00	265,000	309,000.00	\$5,320.00	303,680.00
October 1, 1867	303,680.00	748,900	1,052,580.00	163,288.00	889,292.00
October 1, 1868	889,292.00	321,800	1,211,092.00	648,533.00	562,559.00
October 1, 1869	562,559.00	45,000	607,559.00	274,820.55	332,738.45
October 1, 1870	332,738.45	129,700	462,438.45	143,602.60	318,835.85
October 1, 1871	318,835.85	None.	318,835.85	110,234.25	208,551.60
November 1, 1872	208,551.60	1,388,393	1,596,944.60	1,095,581.60	501,363.00
November 1, 1873	501,363.00	2,522,100	3,023,463.00	720,915.00	2,302,548.00
November 1, 1874	2,302,548.00	230,000	2,532,548.00	494,910.00	2,037,638.00
November 1, 1875	2,037,638.00	638,676	2,676,314.00	1,279,346.50	1,396,967.50
November 1, 1876	1,396,967.50	540,609	1,937,576.50	961,279.80	976,296.70
November 1, 1877	976,296.70	2,349,114	3,325,410.70	2,299,785.25	1,025,625.45
November 1, 1878	1,025,625.45	1,385,068	2,410,693.45	858,239.45	1,551,454.00
November 1, 1879	1,551,454.00	516,825	2,068,279.00	919,600.00	1,148,679.00
November 1, 1880	1,148,679.00	506,143	1,654,822.00	322,546.00	1,332,276.00
November 1, 1881	1,332,276.00	None.	1,332,276.00	382,534.00	949,742.00
November 1, 1882	949,742.00	999,500	1,949,242.00	547,610.00	1,401,632.00
November 1, 1883	1,401,632.00	108,200	1,509,832.00	648,704.00	861,128.00
November 1, 1884	861,128.00	850,120	1,711,248.00	612,960.00	1,098,288.00
November 1, 1885	1,098,288.00	488,550	1,586,838.00	451,424.00	1,135,414.00
November 1, 1886	1,135,414.00	434,840	1,568,254.00	110,228.00	1,458,026.00
November 1, 1887	1,458,026.00	307,738	1,765,764.00	339,799.00	1,425,965.00
November 1, 1888	1,425,965.00	614,084	2,040,049.00	519,024.00	1,521,025.00
Total		15,432,360		13,911,335.00	

Before the act of June 20, 1874, banks reducing their circulation could withdraw their bonds from the Treasury only upon surrendering there, for cancellation, an amount of their circulating notes proportioned to the amount of bonds to be withdrawn, and up to July 14, 1870, banks

for one year after going into voluntary liquidation had to resort to the same means in order to withdraw their bonds; but after the expiration of the year such banks might deposit lawful money for the difference between the whole amount of circulation issued to them and the amount surrendered, and thereupon get back the rest of their bonds. The amount of such deposits and the time at which they should be made were left to the choice of the bank. The act of July 14, 1870, made the deposit of lawful money obligatory upon liquidating banks, and the act of June 20, 1874, fixed six months after notice of liquidation as the limit of time allowed for making such deposits.

The act of June 20, 1874, provided also that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000. Under this act, and on account of liquidating and insolvent banks, and under section 6 of the act of July 12, 1882, which provides for a deposit of lawful money to retire the old circulation of national banks whose corporate existence has been extended, \$409,664,244 of lawful money has been deposited with the Treasurer. This includes \$2,663,720 for redemption of the notes of national gold banks and \$96,958,887 for the redemption of national-bank notes under section 6 of the act of July 12, 1882.

During the year ending October 31, 1888, lawful money to the amount of \$37,781,464 was deposited with the Treasurer to retire circulation, of which \$2,107,978 was deposited by banks in liquidation, \$14,520,956 by banks reducing circulation under the act of June 20, 1874, and \$21,152,530 by banks retiring old circulation under the act of July 12, 1882. The amount previously deposited under the acts of June 20, 1874, and July 12, 1882, was \$320,681,226, by banks in liquidation, \$65,446,364, making a total of \$423,909,054. Deducting from the total the amount of circulating notes redeemed and destroyed without re-issue, which was \$336,890,145, there remained in the hands of the Treasurer on October 31, 1888, \$87,018,909 of lawful money for the redemption and retirement of national-bank circulation, including \$188,987 for the redemption of the circulating notes of national gold banks.

Prior to June 20, 1874, there were redeemed and destroyed \$10,431,135, and since that date \$326,459,009 of bank notes have been redeemed, destroyed, and retired. This latter amount includes \$2,474,733 of the notes of national gold banks, and \$50,226,314 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

There are at present no national gold banks in existence. Of those which have been organized, three went into voluntary liquidation and the others became currency banks, under the provisions of the act approved February 14, 1880.

Under all the laws now in operation the Treasurer has received for redemption up to November 1, 1888, national-bank notes aggregating in amount \$1,899,039,275.

During the past year the receipts at the Treasury amounted to \$103,945,471, of which amount \$46,849,990, or 45 per cent., was received from the banks in the city of New York, and \$14,327,098, or 14 per cent., from banks in the city of Boston. The amount received from Philadelphia was \$6,259,673; from Chicago, \$5,694,050; from Cincinnati, \$2,337,754; from Saint Louis, \$2,501,100; from Baltimore, \$3,086,055; from New Orleans, \$1,444,067; from Providence, \$902,677, and from Pittsburgh, \$666,786.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ending October 31, 1888, and the amount received during the same period at the Redemption Agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller of the Currency—					Received at United States Treasury Redemption Agency.
	From national banks in connection with reduction of circulation and replacement with new notes.	From the Redemption Agency—			Total.	
		For replacement with new notes.	For reduction of circulation under act June 20, 1874.	Insolvent and liquidating national banks.		
1887.						
November	\$92,930	\$1,555,575	\$2,321,042	\$1,005,938	\$5,975,485	\$5,799,075
December	42,340	1,820,780	2,043,736	1,464,735	5,371,591	8,228,273
1888.						
January	7,950	2,384,230	3,071,765	1,956,642	7,420,587	12,232,503
February	2,250	2,853,080	3,411,525	2,206,185	8,473,040	9,176,339
March	20	2,615,800	2,778,293	1,918,341	7,312,454	7,916,274
April	2,780	2,572,775	2,698,282	2,102,422	7,376,259	9,642,090
May	5,325	3,054,790	3,234,179	2,421,361	8,715,655	12,302,623
June	1,560	2,834,220	3,104,570	2,389,175	8,329,525	11,387,533
July		2,268,735	2,179,307	1,637,574	6,085,616	9,224,960
August	1,250	1,873,395	1,900,938	1,519,240	5,294,823	6,984,602
September		1,975,540	1,932,047	1,537,671	5,445,258	5,205,273
October	1,865	2,790,610	2,103,501	1,546,751	6,442,727	5,845,727
Received from June 20, 1874, to October 31, 1888.....	158,270	28,599,530	30,779,185	22,706,035	82,243,020	103,945,472
Grand total....	16,345,425	765,708,615	193,727,009	76,588,755	1,052,369,804	1,795,093,803
	16,503,695	794,308,145	224,508,194	99,294,790	1,134,612,824	1,899,039,275

Notes of gold banks are not included in the above table.

The following table, compiled from the books of the Comptroller of the Currency, exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	\$175,490	During year ended October 31—	
During year ended October 31—		1879	\$41,101,830
1866	1,050,382	1880	35,539,660
1867	3,401,423	1881	54,941,130
1868	4,602,825	1882	74,917,611
1869	8,603,729	1883	82,913,766
1870	14,305,689	1884	93,178,418
1871	24,344,047	1885	91,048,723
1872	30,211,720	1886	59,989,810
1873	36,433,171	1887	47,726,063
1874	49,939,741	1888	50,568,525
1875	137,697,696	Additional amount of insolvent and liquidating national banks.....	109,850,910
1876	98,672,716	Total	1,294,515,314
1877	76,918,963		
1878	57,381,249		

Notes of gold banks are not included in the above table.

There was in the vault of the redemption division of this office, awaiting destruction, at the close of business October 31, 1887	\$136,310
Received during the year ended October 31, 1888	82,293,962
Total	82,430,272
Withdrawn and destroyed during the year	82,325,502
Balance in vault October 31, 1888	104,770

SUPERVISION.

Supervision over the national banks is maintained through a corps of examiners, but it embraces also the scrutiny of the five reports of condition required of every bank each year, and of the reports of earnings and dividends which are made twice a year by all banks, and oftener by those by which dividends are oftener declared.

The Comptroller may call upon any bank, at his discretion, for such special reports as he thinks proper, and an extensive correspondence is kept up with officers and directors in regard to matters contained in the examiners' reports and in the various reports received directly from the banks.

Since directors are responsible in their individual capacity for all violations of law which they knowingly commit or permit (sec. 5239 R. S.), the rule has been adopted of addressing to the board of directors of each bank such correspondence with it as relates to violations of law, and when the matter is serious a separate note is sent to each director informing him of the letter addressed to the board.

Letters relating to the internal administration of the bank are addressed to its president, all others to the cashier.

From a review of the correspondence, as thus classified, it appears that the matters requiring most frequent attention are as follows:

VIOLATIONS OF LAW.

1. EXCESSIVE LOANS.

Section 5200, Revised Statutes, forbids loans to any person, firm, company, or corporation exceeding 10 per cent. upon the capital of the bank.

This restriction is too general in its terms, and is necessarily exceeded by banks in large cities, where the magnitude of deposits and of transactions make conformity with the law impracticable. On the other hand, it is a most salutary restraint upon banks in small communities, preventing the accommodation they afford from being monopolized by a few favored individuals, usually the directors and their friends or relations.

The enforcement of the law in these latter cases is, however, seriously impeded by the notorious disregard of it in the former, and I therefore earnestly repeat the recommendation made last year for new legislation on this subject.

2. LOANS UPON THE SECURITY OF REAL ESTATE.

Section 5137, Revised Statutes, prohibits national banks from holding real estate by title or under mortgage, except in certain specified cases, and the courts have construed this as forbidding, also, loans upon the security of real estate.

The language of the statute is not explicit, and it has been variously construed by different courts, nor has the restriction that popular support which is almost necessary to the official enforcement of any law. On the contrary, there is a widespread feeling that the national-bank law discriminates against real estate unjustly, and in agricultural communities this feeling is so strong that in many cases it is resentful, and is made the ground of popular opposition to the whole national-bank system. Even among experienced and conservative bankers in certain

sections there appears to be a feeling that the restraint in this respect is unreasonable.

Among the amendments to the national-bank law which were submitted with my last Annual Report will be found certain modifications of the provisions bearing upon real-estate security, and I respectfully repeat the recommendation for their speedy enactment.

3. INVESTMENTS IN BONDS, STOCKS, AND OTHER SECURITIES.

The Supreme Court (*First National Bank v. National Exchange Bank*, 92 U. S., 122) has pronounced the dictum that a national banking association can not deal in stocks. Two State courts (Pennsylvania and Maryland) have decided that such associations are not authorized to act as brokers or agents in the purchase and sale of such securities.

Like other restrictions upon the national banks, this one, which in the main is wholesome and in most cases necessary, in view of the public uses to which the capital and resources of national banks are dedicated, has been found in some peculiar cases to be inconvenient. In some sections, especially in New England, the number of banks and the amount of floating capital are in excess of the business needs of the locality. The more active and enterprising among these banks secure the commercial paper, and the others have either to lend out their money at distant points, or invest it in securities. The latter is undoubtedly the safer, and therefore the better course, and the officers and directors who resort to it are naturally disposed to dispute any interpretation of the law which is adverse to such investments.

The more I learn about the banking business of the country, however, and in this position the opportunities for learning are incessant and excellent, the more satisfied I am that banks of deposit should never invest in anything but bills of exchange or short-date commercial paper. If capitalists desire to combine for the purpose of holding securities, or dealing in stocks and bonds, they have abundant facilities for doing so outside of the national-bank system. There can be no question of the right of all citizens to invest their own means as they please, but the national banks, under the operation of the laws made for their government, have become the principal depositories of the floating capital of the country, hence the managers of these banks are bound by duty to their depositors to regard strictly the limitations upon investments imposed by the law, and this obligation becomes strengthened when, as in this case, the law is in harmony with sound banking principles.

Those who are charged with the enforcement of the national-banking law can not be too persistent in keeping the system as clear as possible of every variety of what may be called incrustations of capital.

4. DEFICIENT RESERVE.

There has been a marked improvement all over the country during the last few years in the observance of the law as to reserves and in the conscientiousness and accuracy with which reports are made.

The modifications suggested in the law would be very acceptable to the banks, and would tend to the improvement of the system.

5. EXCESSIVE AND UNLAWFUL DIVIDENDS.

The provisions of law relating to dividends are substantially as follows:

1. The authority to declare dividends and to pay them is vested in the board of directors.

2. A dividend may be declared only when the net profits actually realized and on hand equal or exceed the total amount to be paid to stockholders.

3. Net profits are to be ascertained by deducting from gross earnings and profits: first, all expenses and losses incurred up to the date on which the books are closed; and second, all bad debts, which are thus defined:

All debts due to any associations, on which interest is past due and unpaid for a period of six months, unless the same are well secured, and in process of collection, shall be considered bad debts within the meaning of this section.

4. Until the surplus fund amounts to twenty per cent. of the capital, ten per cent. of net profits must be added to that fund every time a dividend is declared, so that in such cases the fund available for dividend is only ninety per cent. of net profits.

6. IMPROPER REDUCTION OF SURPLUS.

In many cases banks have passed to surplus account more than 10 per cent. of net profits, and subsequently before the surplus was full some of these have claimed that such excess might be withdrawn in dividends. Such a claim does not appear to be consistent either with the language of the law or with its manifest purpose. In construing the language of the law, it is to be observed that the act of 1863 required and that of 1864 authorized dividends every six months out of undivided net profits actually on hand, while the latter act prescribed that every six months each bank should make to the Comptroller a report of its profits, expenses, and losses, whether or not any dividend should be then declared. The provision for a tithe to the surplus was from the first implicated with the regulations as to dividends and the charging off of losses, expenses, and bad debts, hence it seems clear that according to the view of the framers of the law a sum already carried to surplus is no longer a part of the undivided profits. The surplus account is by the statute co-ordinated with shareholders as a beneficiary in the dividend fund, and if an amount in excess of the obligatory tithe is once added to the surplus, that amount ceases to be a part of the undivided profits out of which alone dividends may be declared.

As long as the surplus is below 20 per cent. of capital, it can not be reduced except by losses in excess of undivided profits.

The intention of the law in providing for a surplus fund seems to be to afford to shareholders a protection against assessments. Such protection is valuable to all shareholders who are not capitalists, and who, therefore, presumably are not prepared to respond to assessments upon their shares, but it is of vital importance to small investors and to the beneficiaries of trust and estate funds invested in national bank stock.

The surplus fund stands between such shareholders and their wealthy partners as a safe guard against the process commonly known as "freezing out." Without this protection improvident or designing directors would be constantly exposing their shareholders to assessments; and on every such occasion the weak and helpless would be sacrificed, while their stock would pass into the hands of the designing or the grasping.

REPORTS.

During the past year 15,505 reports of condition, about 6,137 reports of dividends and earnings, and 3,166 reports from examiners have been received at the office of the Comptroller of the Currency, and fully 17,000

letters and circulars have been sent out in connection with them. The reports received are all carefully examined, compared with one another, and abstracts are made from them.

From these various reports, after examination and verification, the subjoined tables have been compiled, and other tables compiled from the same sources will be found in the Appendix, pp. 180 to 215, showing the condition of the reserve of national banks, their loans and discounts, abstract of reports of dividends and earnings, ratios to capital and to capital and surplus, and other valuable information as to the condition of the national banks on the date of the last report.

A large table on folded sheet, appended hereto, exhibits for October, 1888, in aggregate, every detail embraced in the tabulated reports required of the banks. Similar tables are made up for the information of the Comptroller from the reports gathered from all banks five times each year. The amounts are given separately for each State, reserve city, and Territory.

DIAGRAM.

With the Report of 1886 a diagram was submitted grouping graphically the main features of the national banking system, and showing by continuous lines the variations occurring between January 1, 1866, and October 7, 1886. It has not been considered necessary to reproduce this diagram, because any one interested in the subject can extend the lines by means of the figures contained in the summary of the condition of the banks, given on page 2 of this Report.

The following table groups in a compendious form the most important facts shown in the diagram, extended to October 4, 1888. The exact figures in each case are given in the table; in the diagram they had to be abridged into round millions.

	Jan. 1, 1866.	Oct. 4, 1888.	Highest point touched.		Lowest point touched.	
			Amount.	Date.	Amount.	Date.
Capital	\$403, 357, 346	\$592, 621, 656	\$592, 621, 656	Oct. 4, 1888	\$403, 357, 346	Jan. 1, 1866
Capital, surplus, and undivided profits.	475, 330, 204	855, 576, 646	855, 576, 647	....do	475, 330, 204	....do
Circulation	213, 239, 530	151, 702, 809	341, 320, 256	Dec. 26, 1873	151, 702, 809	Oct. 4, 1888
Total investments in United States bonds	440, 380, 350	232, 582, 250	712, 437, 900	Apr. 4, 1879	223, 242, 050	Aug. 1, 1887
Deposits	520, 212, 174	1, 350, 320, 861	1, 350, 320, 861	Oct. 4, 1888	501, 407, 586	Oct. 8, 1870
Loans and discounts	500, 650, 109	1, 674, 886, 285	1, 674, 886, 285	....do	500, 650, 109	Jan. 1, 1866
Cash:						
National bank notes	20, 406, 442	21, 600, 818	28, 809, 699	Dec. 31, 1883	11, 841, 104	Oct. 7, 1867
Legal-tender notes	187, 846, 548	81, 099, 461	205, 793, 579	Oct. 1, 1866	52, 156, 439	Mar. 11, 1881
Specie	16, 909, 363	178, 097, 816	181, 292, 276	June 30, 1888	8, 650, 330	Oct. 1, 1875

An examination of this table shows that the aggregate capital, surplus, undivided profits, circulation, and deposits have increased from \$1,208,781,908 in January, 1866, to \$2,357,600,316 in October, 1888, which is less than double, while the loans and discounts have gone up from \$500,650,109 to \$1,674,886,285, which is more than treble, showing how much more widely the banks are now identified with the general business of the country than they were twenty-three years ago.

The investments in bonds have taken an opposite course. Amounting to \$440,380,350 in 1866, increasing to \$712,437,900 in April, 1879,

they amounted on October 4 last to \$232,582,250. Of this amount \$60,458,450 were held by the banks for public deposits and other purposes than circulation.

The specie, which at the beginning of the period was but \$16,909,363, had got down in October, 1875, to \$8,050,330, is now \$178,097,816, and on June 30, 1888, was \$181,292,276, the highest point yet reached. In October, 1887, the specie amounted to \$165,085,454.

It is interesting to see how these changes appear when reduced to percentages.

The capital, surplus, undivided profits, circulation, and deposits constitute together the fund upon which a bank does its business.

Loans and discounts, United States bonds, specie, etc., are different forms in which this fund is invested. Taking the fund at \$1,208,781,908 in 1866, at \$2,240,587,843 in 1887, and at \$2,357,600,316 in 1888, these investments represent the following proportions of those amounts, viz :

	1866.	1887.	1888.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Loans and discounts	41.32	70.52	71.04
United States bonds	36.36	9.98	9.87
Specie	1.57	7.37	11.90
Total	79.25	87.87	92.81

Another striking fact is that in 1866 the circulation was \$213,239,530, and on October 4, 1888, it is only \$151,702,809. At the former period, therefore, the circulation was nearly 45 per cent. of the capital, surplus, and undivided profits, while now it is only about 18 per cent.

LOANS.

The following table gives a classification of the loans of the national banks in each of the central reserve cities of New York, Chicago, and Saint Louis, in other reserve cities classified in groups of four each, and in the rest of the country at nearly the same dates in each of the last three years :

OCTOBER 7, 1886.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single namepaper without other security.	All other loans.	Total.
New York	45	\$2,002,551	\$91,636,791	\$24,646,007	\$135,447,027	\$253,732,376
Chicago	15	85,900	10,663,006	12,593,921	32,058,515	55,401,342
Saint Louis	5	.....	1,028,430	355,373	8,291,968	9,675,771
Group No. 1, 4 cities*	123	258,210	36,617,888	33,499,662	168,072,545	238,448,305
Group No. 2, 4 cities*	40	69,005	7,440,098	6,239,954	35,235,704	48,984,761
Group No. 3, 4 cities*	32	325,339	7,715,715	7,958,224	38,967,756	54,967,034
Group No. 4, San Francisco*	2	10,000	304,737	2,157,857	866,241	3,368,835
Country	2,590	563,717	41,008,812	110,677,534	626,849,753	779,099,816
Total	2,852	3,314,721	196,415,477	198,128,533	1,045,809,509	1,443,668,240

OCTOBER 5, 1887.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single name paper without other security.	All other loans.	Total.
New York	47	\$1,445,900	\$95,075,844	\$17,585,496	\$143,906,941	\$258,014,181
Chicago	18	500	10,821,735	15,498,986	34,754,972	61,076,193
Saint Louis	5	.....	1,182,214	279,603	8,920,936	10,382,753
Group No. 1, 4 cities*	126	56,805	37,717,725	32,464,759	177,884,888	248,124,177
Group No. 2, 4 cities*	41	60,430	7,710,369	6,111,182	35,568,827	40,450,807
Group No. 3, 4 cities*	35	48,400	8,087,222	7,887,689	43,232,749	59,256,060
Group No. 4, 4 cities*	21	7,500	1,117,443	8,213,092	20,827,885	30,165,920
Country	2,756	1,413,918	44,335,893	124,035,463	693,790,281	863,575,555
Total	3,049	3,033,453	206,048,445	212,076,270	1,158,887,479	1,580,045,647

OCTOBER 4, 1888.

New York	46	\$2,132,159	\$108,466,001	\$28,626,295	\$153,271,026	\$292,495,481
Chicago	19	359,296	9,631,825	14,155,001	41,129,615	65,275,797
Saint Louis	4	.....	921,854	306,450	6,988,242	8,216,546
Group No. 1, 4 cities*	128	148,770	44,271,164	41,430,120	182,567,237	268,417,291
Group No. 2, 4 cities*	41	10,765	7,806,794	7,182,779	37,435,637	52,435,975
Group No. 3, 4 cities*	33	75,000	6,570,938	7,280,635	42,188,407	56,095,010
Group No. 4, 4 cities*	22	1,200	1,205,596	8,501,966	21,303,327	31,012,089
Country	2,847	577,484	42,586,172	135,967,639	721,806,861	960,938,156
Total	3,140	3,304,674	221,460,344	243,430,915	1,206,690,352	1,674,886,285

* Group No. 1, Boston, Albany, Philadelphia, and Pittsburgh. Group No. 2, Baltimore, Washington, New Orleans, and Louisville. Group No. 3, Cincinnati, Cleveland, Detroit, and Milwaukee. Group No. 4, Kansas City, Saint Joseph, Omaha, and San Francisco.

† Kansas City, Saint Joseph, and Omaha were not reserve cities in 1886.

In the table below is given a full classification of the loans in New York City alone for the last five years :

Loans and discounts.	Sept. 30, 1884.	Oct. 1, 1885.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.
	44 banks.	44 banks.	45 banks.	47 banks.	46 banks.
On indorsed paper	\$116,010,062	\$114,013,775	\$121,381,380	\$115,316,625	\$117,707,044
On single-name paper	82,559,443	25,331,820	24,646,008	17,585,496	28,626,295
On U. S. bonds on demand	2,933,785	3,286,124	2,002,550	1,445,900	2,132,159
On other stocks, etc., on demand	69,805,215	80,687,265	91,636,791	95,075,844	108,466,001
On real-estate security	163,397	215,385	211,432	146,885	113,494
All other loans	3,881,375	13,289,229	13,854,215	28,443,431	35,450,488
Total	205,353,277	236,823,598	253,732,376	258,014,181	292,495,481

The subjoined tables bring forward to the latest date the usual summary of information as to the course of deposits and reserves since the act of June 20, 1874, went into effect. They show the amount of deposits and the state of the reserve at about October 1 of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, and conclude with a general summary embracing all banks.

NEW YORK CITY.

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent.).*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
Oct. 1, 1875	48	202.3	50.7	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
Oct. 7, 1886	45	282.8	70.7	77.0	27.2	64.1	12.5	.....	0.4
Oct. 5, 1887	47	284.3	71.1	80.1	28.2	63.6	16.1	.....	0.4
Oct. 4, 1888	46	342.2	85.5	96.4	28.2	73.9	22.1	.....	0.3
Average for 15 years...	47	247.6	61.9	71.3	28.8	42.7	27.8	.....	0.8

CHICAGO.

Oct. 5, 1887	18	64.6	16.2	19.7	30.5	12.9	6.7	.....	0.05
Oct. 4, 1888	19	69.3	17.3	21.0	30.2	13.1	7.8	.....	0.05

SAINT LOUIS.

Oct. 5, 1887	5	10.3	2.6	2.7	26.4	1.3	1.3	.....	0.03
Oct. 4, 1888	4	7.9	2.0	2.1	27.0	1.0	1.1	.....	0.02

*All in cash.

RESERVE CITIES.*†

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent.).	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
Oct. 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.0
Oct. 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880	184	289.4	72.4	105.2	36.2	28.3	25.0	48.2	3.7
Oct. 1, 1881	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884	203	307.9	77.0	99.0	32.2	30.3	33.3	32.3	3.1
Oct. 1, 1885	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9
Oct. 7, 1886	217	381.5	95.4	114.0	29.9	44.5	26.0	41.3	2.2
Oct. 5, 1887	223	338.5	84.6	100.7	29.7	36.3	23.2	40.0	1.2
Oct. 4, 1888	224	384.9	96.2	116.9	30.4	40.0	24.5	51.5	0.9

* Reserve 25 per cent., one-half in cash.

† Includes Chicago and Saint Louis up to October 5, 1887.

STATES AND TERRITORIES.*

Date.	No. of banks.	Net deposits.	Reserve required (15 per cent.)*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 2, 1874	1,774	293.4	44.0	100.6	34.3	2.4	33.7	52.7	11.9
Oct. 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
Oct. 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881	1,895	507.2	76.4	158.3	31.2	27.5	27.1	92.4	11.4
Oct. 3, 1882	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883	2,253	577.9	86.7	157.5	27.2	21.2	30.8	84.1	11.3
Sept. 30, 1884	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5
Oct. 1, 1885	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7
Oct. 5, 1887	2,756	690.6	103.6	190.9	27.6	50.8	32.6	100.9	6.6
Oct. 4, 1888	2,847	739.2	110.9	209.8	28.4	50.2	34.5	119.0	6.2

SUMMARY.

Oct. 2, 1874	2,004	719.5	150.1	244.9	34.0	21.3	122.8	83.8	17.1
Oct. 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	185.2	85.6	16.3
Oct. 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
Oct. 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884	2,604	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4
Oct. 5, 1887	3,049	1,388.4	278.0	394.2	28.4	165.1	79.9	140.9	8.3
Oct. 4, 1888	3,140	1,543.6	311.9	446.2	28.9	178.1	90.1	170.5	7.6

* Reserve 15 per cent., two-fifths in cash in bank.

In the above tables the specie held represents the aggregate of the gold and silver coin and Treasurer's certificates and clearing-house gold certificates. In the appendix, page 198, will be found a table giving the amount of each kind of coin and certificate held by the banks in each one of the States and reserve cities in October, 1887, and October, 1888, conveniently arranged for purposes of comparison.

TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of 64 members, of which 44 are national banks, 19 are State banks, and the other member is the assistant treasurer of the United States at New York. Two national banks and 23 State banks in the city do not belong to the association, but clear through associate members. Mr. W. A. Camp, the manager of the Clearing-House, has kindly supplied the data for the following tables, showing the transactions during the year ending October 1, 1888:

COMPARATIVE STATEMENT FOR TWO YEARS OF THE TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE, SHOWING AGGREGATE AMOUNT OF CLEARINGS, AGGREGATE BALANCES, AND THE KINDS AND AMOUNTS OF MONEY PASSING IN SETTLEMENT OF THESE BALANCES.

Year ending—	Aggregate clearings.	Aggregate balances.	Kinds of money and amount of each kind.					
			U. S. gold certifi- cates.	Bank of America gold certifi- cates.*	Treasury certifi- cates for legal tenders, sec. 5193, U. S. Re- vised Statutes.	Legal tenders and minor coin.	Percentages.	
							Gold certifi- cates.	Legal tenders.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.		
Oct. 1, 1887	34, 872, 848, 785	1, 569, 626, 324	812, 231, 000	748, 409, 000	1, 410, 000	7, 578, 325	99+	1—
Oct. 1, 1888	30, 863, 686, 609	1, 570, 198, 527	889, 197, 000	655, 033, 000	18, 195, 000	7, 773, 527	83. 19—	16. 81+
Decrease	4, 009, 162, 176			83, 376, 000				
Increase		572, 203	76, 966, 000		16, 785, 000	197, 202		

* When the Government ceased issuing gold certificates December 1, 1878, the New York banks agreed to have a common depository for their gold coin. The Bank of America performed this function. None of its certificates are now outstanding, the last having been canceled in July of the present year.

Following is a comparative statement of transactions of the New York Clearing-House for thirty-five years, showing for each year the number of banks, aggregate capital, clearings, and balances, average of the daily clearings and balances, and the percentage of balances and clearings:

Years.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Ratios.
1854	50	\$47, 044, 900	\$5, 750, 455, 987	\$207, 411, 494	\$19, 104, 505	\$988, 078	5. 2
1855	48	48, 884, 180	5, 362, 912, 098	289, 094, 137	17, 412, 052	940, 565	5. 4
1856	50	52, 883, 700	6, 906, 213, 328	334, 714, 489	22, 278, 108	1, 079, 724	4. 8
1857	50	64, 420, 200	8, 333, 226, 718	365, 313, 902	26, 968, 371	1, 182, 246	4. 4
1858	46	47, 146, 018	4, 756, 664, 386	314, 238, 911	15, 398, 736	1, 016, 954	6. 6
1859	47	67, 921, 714	6, 448, 005, 956	363, 984, 683	20, 867, 333	1, 177, 944	5. 6
1860	50	69, 007, 435	7, 231, 143, 057	380, 693, 438	23, 401, 757	1, 232, 018	5. 3
1861	50	68, 900, 605	5, 915, 742, 758	353, 383, 944	19, 269, 520	1, 151, 088	6. 0
1862	50	68, 375, 820	6, 871, 443, 691	415, 530, 331	22, 237, 682	1, 344, 758	0. 0
1863	50	68, 972, 508	14, 867, 597, 849	877, 626, 483	48, 428, 657	2, 207, 252	4. 6
1864	49	68, 588, 763	24, 097, 196, 656	885, 719, 205	77, 984, 455	2, 866, 405	3. 7
1865	55	80, 363, 013	26, 032, 384, 342	1, 035, 765, 108	84, 796, 040	3, 373, 828	4. 0
1866	58	82, 370, 200	28, 717, 146, 914	1, 066, 135, 106	93, 541, 195	4, 032, 753	3. 7
1867	58	81, 770, 200	28, 675, 159, 472	1, 144, 963, 451	93, 101, 167	3, 717, 414	4. 0
1868	59	82, 270, 200	28, 484, 288, 637	1, 125, 455, 237	92, 182, 164	3, 642, 250	4. 0
1869	59	82, 720, 200	37, 407, 028, 987	1, 120, 318, 308	121, 451, 393	3, 637, 397	3. 0
1870	61	83, 620, 200	27, 804, 539, 406	1, 036, 484, 822	90, 274, 479	3, 365, 210	3. 7
1871	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4. 1
1872	61	84, 420, 200	33, 844, 369, 568	1, 428, 582, 707	109, 884, 317	4, 036, 632	4. 2
1873	59	83, 370, 200	35, 441, 062, 826	1, 474, 508, 025	115, 885, 794	4, 818, 554	4. 7
1874	59	81, 635, 200	22, 859, 927, 636	1, 286, 753, 176	74, 692, 574	4, 055, 076	5. 7
1875	59	80, 435, 200	25, 061, 237, 902	1, 408, 698, 777	81, 899, 470	4, 603, 297	5. 6
1876	50	81, 731, 200	21, 597, 274, 247	1, 295, 042, 029	70, 349, 428	4, 218, 378	5. 9
1877	57	71, 085, 200	23, 289, 243, 701	1, 373, 096, 302	76, 358, 176	4, 504, 906	5. 8
1878	58	63, 011, 500	22, 508, 438, 442	1, 307, 843, 857	73, 555, 988	4, 274, 000	5. 8
1879	59	60, 800, 200	25, 178, 770, 691	1, 400, 111, 063	82, 015, 540	4, 560, 622	5. 0
1880	57	60, 475, 200	37, 182, 128, 621	1, 516, 558, 631	121, 510, 224	4, 956, 009	4. 1
1881	60	61, 162, 700	48, 565, 818, 212	1, 776, 018, 162	159, 232, 191	5, 823, 010	3. 5
1882	61	60, 692, 700	46, 552, 846, 161	1, 595, 000, 245	151, 637, 935	5, 195, 440	3. 4
1883	63	61, 162, 700	40, 298, 165, 258	1, 568, 963, 196	132, 543, 307	5, 161, 129	3. 9
1884	61	60, 412, 700	34, 092, 037, 335	1, 524, 890, 994	111, 048, 962	4, 967, 202	4. 5
1885	64	58, 612, 700	25, 250, 791, 440	1, 295, 355, 252	82, 789, 480	4, 247, 069	5. 1
1886	63	59, 312, 700	33, 374, 682, 216	1, 519, 565, 385	109, 067, 589	4, 905, 900	4. 5
1887	64	60, 862, 700	34, 872, 848, 786	1, 569, 626, 325	114, 337, 209	5, 146, 316	4. 5
1888	63	60, 762, 700	30, 863, 686, 609	1, 570, 198, 526	101, 192, 415	5, 143, 192	5. 1
		160, 182, 678	1843, 806, 456, 479	137, 328, 816, 732	178, 623, 608	13, 478, 725	4. 4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.
 † Yearly averages for thirty-five years. ‡ Totals for thirty-five years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1888, were as follows:

Exchanges received from clearing-house	\$353,718,586.60
Exchanges delivered to clearing-house	103,560,040.74
Balances paid to clearing-house.....	250,541,227.49
Balances received from clearing-house.....	382,681.63

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him 250,158,545.86

The debit balances were paid to the clearing-house as follows:

United States gold certificates.....	250,387,000.00
Legal tenders and change.....	154,227.49
	250,541,227.49

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR OCTOBER, 1888, AND OCTOBER, 1887.

Clearing-house at—	Exchanges for October, 1888.	Exchanges for October, 1887.	Comparisons.	
			Increase.	Decrease.
New York	\$3,194,301,364	\$2,978,940,406	\$215,360,958	.....
Boston	472,338,749	387,775,488	84,563,261	.....
Philadelphia	307,553,909	272,500,752	35,053,157	.....
Chicago	323,057,170	267,556,325	55,500,845	.....
Saint Louis	83,430,317	74,855,029	8,575,288	.....
San Francisco	87,702,944	74,355,337	13,347,607	.....
New Orleans	42,257,636	42,603,842	.....	\$346,206
Baltimore	61,987,682	56,793,652	5,192,030	.....
Pittsburgh	56,777,983	46,775,066	10,002,917	.....
Cincinnati	47,535,350	47,782,200	.....	246,850
Kansas City	41,228,195	29,792,991	11,435,204	.....
Louisville	24,812,647	23,210,780	1,601,867	.....
Providence	23,748,800	23,837,500	.....	88,700
Detroit	24,075,034	18,374,899	5,700,135	.....
Milwaukee	24,265,352	20,123,277	4,142,075	.....
Saint Paul	19,262,066	18,376,835	885,231	.....
Minneapolis	27,377,185	22,826,010	4,551,175	.....
Omaha	16,763,220	12,759,306	4,003,914	.....
Cleveland	16,044,333	14,340,059	1,704,274	.....
Columbus	10,121,511	10,616,739	.....	495,228
Denver	12,608,062	10,812,462	1,795,600	.....
Memphis	11,783,630	10,725,296	1,058,334	.....
Indianapolis	8,564,210	8,777,909	.....	213,690
Hartford	8,603,088	7,630,017	973,071	.....
New Haven	5,576,345	5,360,758	215,587	.....
Peoria	6,899,276	5,429,418	1,469,858	.....
Springfield	5,604,758	5,653,280	.....	48,522
Saint Joseph	6,217,191	6,659,426	.....	442,235
Worcester	5,074,835	4,722,433	352,402	.....
Duluth	11,521,332	13,050,016	.....	1,528,684
Portland	5,013,220	4,607,692	405,528	.....
Norfolk	5,780,841	5,818,627	.....	37,786
Galveston	10,252,789	8,865,282	1,387,507	.....
Los Angeles	4,062,667	5,160,513	.....	1,097,846
Grand Rapids	2,161,752	2,725,819	.....	564,067
Lowell	3,366,071	3,161,806	204,265	.....
Syracuse	3,392,184	3,199,441	192,743	.....
Wichita	2,426,217	2,844,044	.....	417,827
Total	5,023,549,915	4,559,402,732	469,674,833	5,527,650
	4,559,402,732	.....	5,527,650	.....
Increase	464,147,183	.....	464,147,183	.....

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR WEEKS ENDING OCTOBER 27, 1888, AND OCTOBER 29, 1887.

Clearing-house at—	Exchanges for week ending October 27, 1888.	Exchanges for week ending October 29, 1887.	Comparisons.	
			Increase.	Decrease.
New York	\$683, 132, 609	\$647, 509, 729	\$35, 541, 880	.....
Boston	102, 015, 751	83, 700, 978	18, 314, 775	.....
Philadelphia	69, 077, 942	58, 729, 071	10, 348, 871	.....
Chicago	61, 960, 300	58, 407, 116	3, 553, 184	.....
Saint Louis	17, 079, 627	16, 057, 751	1, 021, 876	.....
San Francisco	15, 590, 311	17, 495, 345	.....	\$1, 905, 034
New Orleans	10, 283, 492	9, 863, 406	420, 086	.....
Pittsburgh	12, 378, 141	12, 618, 840	.....	240, 699
Baltimore	13, 170, 190	11, 708, 842	1, 461, 348	.....
Cincinnati	9, 938, 900	9, 749, 950	188, 950	.....
Kansas City	8, 953, 105	7, 407, 620	1, 545, 485	.....
Louisville	4, 742, 440	4, 800, 855	.....	58, 418
Providence	5, 955, 700	5, 937, 900	17, 800	.....
Detroit	4, 563, 733	4, 079, 159	484, 580	.....
Milwaukee	5, 087, 632	4, 702, 794	384, 838	.....
Saint Paul	3, 811, 615	4, 108, 446	.....	296, 831
Minneapolis	4, 982, 574	4, 806, 272	176, 302	.....
Omaha	3, 550, 527	2, 812, 343	738, 184	.....
Cleveland	3, 599, 380	3, 263, 297	336, 083	.....
Columbus	2, 168, 420	2, 285, 210	.....	116, 790
Denver	2, 394, 498	2, 800, 391	.....	405, 893
Memphis	2, 796, 774	2, 532, 120	264, 654	.....
Indianapolis	1, 891, 482	2, 130, 383	.....	238, 901
Hartford	1, 654, 034	1, 482, 341	171, 693	.....
New Haven	1, 074, 393	1, 101, 904	.....	27, 511
Peoria	1, 456, 481	1, 177, 341	279, 140	.....
Springfield	1, 137, 703	1, 007, 778	129, 925	.....
Saint Joseph	1, 263, 313	1, 703, 006	.....	438, 693
Worcester	1, 079, 739	969, 281	110, 358	.....
Duluth	2, 226, 760	3, 224, 865	.....	998, 105
Portland	1, 021, 693	1, 039, 033	.....	17, 340
Norfolk	1, 326, 554	1, 469, 637	.....	143, 103
Galveston	1, 994, 297	2, 193, 753	.....	199, 461
Los Angeles	681, 380	1, 133, 462	.....	452, 082
Grand Rapids	540, 444	533, 679	6, 765	.....
Lowell	802, 151	650, 419	151, 732	.....
Syracuse	688, 518	623, 200	65, 318	.....
Wichita	506, 630	602, 161	.....	95, 531
Total	1, 066, 579, 239	996, 499, 801	75, 713, 827	5, 634, 389
	996, 499, 801		5, 634, 389	
Increase	70, 079, 438		70, 079, 438	

The following tables exhibit the transactions of the clearing-houses located in thirty-eight cities for the year ending September 30, 1888, from official returns received from the manager of the New York Clearing-House, comparisons being made with the year ending September 30, 1887, the increase or decrease in the exchanges and balances being indicated :

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDING SEPTEMBER 30, 1888, AND SEPTEMBER 30, 1887.

Clearing-house at—	No. of banks.	Exchanges for year ending September 30, 1888.	Exchanges for year ending September 30, 1887.	Comparisons.	
				Increase.	Decrease.
New York	64	\$30,863,686,609	\$34,872,848,786		\$4,009,162,177
Boston	54	4,288,878,016	4,408,269,992		119,391,977
Philadelphia	40	3,155,190,237	3,186,188,935		30,998,698
Chicago	21	3,089,288,194	2,887,276,059	\$202,012,135	
Saint Louis	17	886,812,201	879,272,738	7,539,463	
San Francisco	17	823,436,263	800,092,859	23,343,404	
New Orleans	14	450,792,897	412,231,400	38,561,497	
Baltimore	23	614,399,374	665,676,756		51,277,382
Pittsburgh	19	566,135,994	490,319,705	75,816,289	
Cincinnati	17	518,620,450	564,377,200		45,756,750
Kansas City	13	382,284,073	380,407,069	1,877,004	
Louisville	21	295,711,094	269,786,547	25,924,547	
Providence	34	248,135,800	240,838,100	7,297,700	
Detroit	16	218,695,351	188,629,384	30,065,967	
Milwaukee	11	222,609,808	240,127,909		17,518,101
Saint Paul	14	194,026,801	200,364,307		6,337,506
Minneapolis	16	204,040,477	184,700,022	19,340,455	
Omaha	7	166,067,003	187,220,535	28,786,468	
Cleveland	11	160,430,904	160,010,840	420,064	
Columbus		113,647,539	53,311,425	60,336,114	
Denver	7	127,579,797	110,240,167	17,339,630	
Memphis	8	105,908,056	94,241,496	11,666,560	
Indianapolis	6	99,576,811	87,149,510	12,427,301	
Hartford	15	88,625,091	89,871,078		1,245,987
New Haven	10	60,704,610	63,931,325		3,226,715
Peoria	9	67,296,258	55,006,344	12,289,914	
Springfield	10	56,383,130	50,593,291	5,789,839	
Saint Joseph	7	69,449,822	67,239,133	2,210,689	
Worcester	8	51,286,739	47,197,687	4,089,052	
Duluth	6	113,280,043	(New.)	113,280,043	
Portland	6	50,156,342	49,588,652	567,690	
Norfolk	6	44,877,181	40,016,323	4,860,858	
Galveston	7	57,165,444	63,182,557		6,017,113
Los Angeles	8	63,050,981	(New.)	63,050,981	
Grand Rapids	7	31,025,179	26,229,598	4,795,581	
Lowell	7	32,986,992	31,670,050	1,316,942	
Syracuse	8	33,845,318	28,596,708	5,248,610	
Wichita		35,628,078	(New.)	35,628,078	
Total		48,651,654,957	52,126,704,488	815,982,875	4,290,932,406
			48,651,651,957		815,882,875
Decrease			3,475,049,531		3,475,049,531

COMPARATIVE STATEMENT OF THE BALANCES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDING SEPTEMBER 30, 1888, AND SEPTEMBER 30, 1887.

Clearing-house at—	No. of banks.	Balances for year ending September 30, 1888.	Balances for year ending September 30, 1887.	Comparisons.	
				Increase.	Decrease.
New York	64	\$1,570,198,528	\$1,569,626,325	\$572,203	.....
Boston	54	502,980,813	510,625,457	.....	\$7,644,644
Philadelphia	40	305,238,423	298,701,297	6,537,126	.....
Chicago	21	301,387,886	301,574,676	.....	186,700
Saint Louis	17	141,142,096	142,259,972	.....	1,117,876
San Francisco	17	121,091,092	124,200,215	.....	3,109,123
New Orleans	14	53,726,186	47,805,607	5,920,579	.....
Baltimore	23	89,604,272	89,504,231	.....	99,991
Pittsburgh	19	99,552,128	81,520,388	18,031,740	.....
Cincinnati	17	79,969,900	96,204,200	.....	25,234,300
Kansas City	13	No record	No record .....	.....	.....
Louisville	21	67,619,594	63,564,157	4,055,437	.....
Providence	34	17,741,600	No record	17,741,600	.....
Detroit	16	36,422,898	31,729,276	4,693,622	.....
Milwaukee	11	34,537,980	40,817,909	.....	6,279,929
Saint Paul	14	34,053,304	33,193,845	859,459	.....
Minneapolis	16	32,514,595	30,465,326	2,049,269	.....
Omaha	7	No record	No record .....	.....	.....
Cleveland	11	No record	No record .....	.....	.....
Columbus .....	.....	No record	8,378,319	.....	8,378,319
Denver	7	15,640,765	15,866,791	.....	226,026
Memphis	8	24,012,189	24,000,213	.....	8,024
Indianapolis	6	25,096,548	18,660,734	6,435,814	.....
Hartford	15	24,930,316	25,689,768	.....	759,452
New Haven	10	13,788,891	15,176,902	.....	1,388,011
Peoria	9	18,060,330	13,974,158	4,086,172	.....
Springfield	10	17,626,378	14,929,388	2,696,990	.....
Saint Joseph	7	19,096,231	17,667,401	1,428,830	.....
Worcester	8	13,813,833	13,466,230	347,603	.....
Duluth	6	26,987,402	New	26,987,402	.....
Portland	6	10,145,041	9,495,080	649,961	.....
Norfolk	6	6,932,332	6,453,157	479,175	.....
Galveston .....	.....	No record	No record .....	.....	.....
Los Angeles	8	10,572,388	New	10,572,388	.....
Grand Rapids	7	6,411,338	5,670,886	740,452	.....
Lowell	7	10,079,280	10,168,362	.....	89,082
Syracuse	8	7,797,607	6,358,243	1,439,354	.....
Wichita .....	.....	No record	New .....	.....	.....
Total .....	.....	3,729,772,214	3,667,768,563	116,425,227	54,421,576
Increase .....	.....	62,003,651	.....	62,003,651	.....

From the foregoing tables it will be seen that the exchanges in New York City during the past year amounted to 63.4 per cent. of the whole sum, and the balances in that city were 42.1 per cent. of the total balances.

The following table, compiled from returns made to the Clearing-House by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last twelve years :

Week ending—	Specie.	Legal tend- ers.	Total.	Ratio of reserve to—	
				Circula- tion and deposits.	Deposits.
				<i>Per cent.</i>	<i>Per cent.</i>
October 6, 1877.....	\$14,665,600	\$36,168,300	\$50,833,900	27.0	29.5
October 13, 1877.....	14,726,500	35,178,900	49,905,400	26.7	29.2
October 20, 1877.....	14,067,400	35,101,700	49,189,100	26.5	29.0
October 27, 1877.....	15,209,000	34,367,800	49,576,800	26.8	29.4
October 5, 1878.....	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878.....	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878.....	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878.....	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879.....	18,979,600	34,368,000	53,347,600	23.3	25.8
October 11, 1879.....	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879.....	24,686,500	29,305,200	53,991,700	23.5	26.1
October 25, 1879.....	25,636,000	26,713,900	52,349,900	23.0	25.5
October 2, 1880.....	59,823,700	11,129,100	70,952,800	26.4	26.4
October 9, 1880.....	62,521,300	10,785,000	73,306,300	25.4	27.2
October 16, 1880.....	62,760,600	10,939,200	73,699,800	25.5	27.1
October 23, 1880.....	60,888,200	10,988,200	71,876,400	24.8	26.6
October 30, 1880.....	61,471,600	10,925,000	72,396,600	25.0	26.7
October 1, 1881.....	54,954,600	12,150,400	67,105,000	23.1	24.8
October 8, 1881.....	53,287,900	12,153,800	65,441,700	23.1	24.9
October 15, 1881.....	51,008,300	12,452,700	63,461,000	23.2	25.0
October 22, 1881.....	54,016,200	12,496,500	66,512,700	24.6	26.6
October 29, 1881.....	55,961,200	12,947,900	68,909,100	25.6	27.4
October 7, 1882.....	47,016,000	18,384,500	65,400,500	24.0	26.3
October 14, 1882.....	48,281,000	18,002,700	66,283,700	24.7	26.6
October 21, 1882.....	49,518,200	17,023,900	66,542,100	25.0	26.8
October 28, 1882.....	48,374,200	17,204,700	65,578,900	24.8	26.5
October 6, 1883.....	51,586,700	20,122,500	71,709,200	25.5	27.0
October 13, 1883.....	50,894,000	21,145,800	72,039,800	25.4	26.8
October 20, 1883.....	47,262,900	20,719,700	67,982,600	24.5	25.9
October 27, 1883.....	46,372,800	20,617,600	66,990,400	24.5	25.9
October 4, 1884.....	67,470,600	25,817,300	93,287,900	34.5	36.3
October 11, 1884.....	68,922,500	27,654,100	96,576,600	35.2	36.9
October 18, 1884.....	67,579,400	27,875,500	95,454,900	34.8	36.5
October 25, 1884.....	67,638,000	27,354,200	94,992,200	34.6	36.3
October 3, 1885.....	92,351,600	24,516,600	116,868,200	36.0	37.1
October 10, 1885.....	93,642,500	23,002,000	116,644,500	35.8	37.0
October 17, 1885.....	91,945,300	22,221,100	114,166,400	34.9	36.0
October 24, 1885.....	87,309,100	21,059,800	108,368,900	33.5	34.5
October 30, 1885.....	84,954,600	21,874,900	106,829,500	33.0	34.1
October 2, 1886.....	64,111,700	14,667,700	78,719,400	27.1	27.9
October 9, 1886.....	65,723,800	13,209,100	78,932,900	27.0	27.7
October 16, 1886.....	65,228,600	13,133,100	78,361,700	26.7	27.4
October 23, 1886.....	65,668,400	12,803,800	78,472,200	26.9	27.7
October 30, 1886.....	66,195,100	13,177,200	79,372,300	27.1	27.9
October 1, 1887.....	64,619,200	15,767,500	80,386,700	27.7	28.5
October 8, 1887.....	64,317,500	16,229,700	80,587,200	27.4	28.2
October 15, 1887.....	64,663,100	16,885,400	81,548,500	27.3	28.1
October 22, 1887.....	64,918,700	16,735,500	81,654,500	27.4	28.2
October 29, 1887.....	66,005,800	17,542,600	82,848,400	27.8	28.6
October 6, 1888.....	74,411,300	23,204,300	97,615,600	27.4	27.9
October 13, 1888.....	73,901,500	22,017,800	95,919,300	27.8	28.4
October 20, 1888.....	81,457,700	21,386,800	102,844,500	29.3	29.9
October 27, 1888.....	81,212,600	21,329,800	102,542,400	29.3	29.8

DUTIES, ASSESSMENTS, AND REDEMPTION CHARGES.

National banks are subjected to a semi-annual duty of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months. They are also required by the act of June 20, 1874, to pay the cost of the redemption of their notes at the office of the Treasurer of the United States at Washington and the cost of the plates from which their notes are printed. Banks extending their corporate existence have to pay for new plates. Previously to the act of June 20, 1874, the expense of the plates had been paid out of the tax

on the banks, which at that time attached to capital and deposits as well as to circulation.

The banks are further required to pay the fees of the examiners employed to ascertain their condition, under section 5240, Revised Statutes of the United States.

The taxes and assessments collected during the past year are as follows:

Semi-annual duty on circulation	\$1,616,127.53
Cost of redemption of notes by United States Treasurer	141,141.48
Assessment for cost of plates, new banks	14,100.00
Assessment for cost of plates, extended banks	3,500.00
Assessment for examiners' fees, sec. 5240, R. S.	121,777.86
Total.....	1,837,046.87

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past six years:

Years.	Semi-annual duty on circulation.	Cost of redemption of notes by United States Treasurer.	Assessments for cost of plates, new banks.	Assessment for cost of plates, extended banks.	Assessment for examiners' fees (sec. 5240 R. S.).	Total.
1883.....	\$3,132,006.73	\$147,592.27	\$25,980.00	\$34,120.00	\$94,606.16	\$3,434,305.16
1884.....	3,024,668.24	160,896.65	18,845.00	1,950.00	99,642.05	3,306,001.94
1885.....	2,794,584.01	181,857.16	13,150.00	97,800.00	107,781.73	3,195,172.90
1886.....	2,592,021.33	168,243.35	14,810.00	24,825.00	107,272.83	2,907,172.51
1887.....	2,044,922.75	138,967.00	18,850.00	1,750.00	110,219.88	2,314,709.63
1888.....	1,616,127.53	141,141.48	14,100.00	3,900.00	121,777.86	1,897,046.87
Total	15,204,330.59	938,697.91	106,735.00	164,345.00	641,300.51	17,054,409.01

The total tax collected on circulation up to July 1, 1888, amounted to \$67,457,848.83.

LEGAL DECISIONS.

CONSTRUCTION OF STATUTES RELATING TO NATIONAL BANKS.

The "Digest of National-Bank Cases" presented in the Report of 1887 is reproduced in the appendix, page 101, enlarged by the incorporation of decisions announced during the last twelve months. The most important of these new decisions are as follows:

(1) An opinion rendered by the Supreme Court of the United States, February 20, 1888, in what is commonly called "The Pacific National-Bank Cases," holding that attachment of assets of national banks, whether insolvent or not, is invalid and that United States statute takes away the power of the courts to issue injunctions against national banks.

The opinion is as follows:

All of these cases involve the same general question, and they may properly be considered and decided together. From the records it appears that the Pacific National Bank of Boston was an association for carrying on the business of banking, organized under the national-bank act. On the 20th of November, 1881, it became embarrassed, and was placed in charge of a bank examiner, in whose control it remained until March 18, 1882, when its doors were opened for business with the consent of the Comptroller of the Currency.

By statute, in Massachusetts, civil actions are begun by original writ, which "may be framed either to attach the goods or estate of the defendant, and, for want thereof, to take his body; or it may be by original summons, with or without an order to attach the goods or estate." (Pub. Stat. of Mass., 1882, chap. 161, secs. 13, 14.) "All

real and personal estate liable to be taken on execution * * * may be attached upon the original writ in any action in which debt or damages are recoverable, and may be held as security to satisfy such judgment as the plaintiff may recover." (Sec. 38.) "A person or corporation whose goods or estate are attached on mesne process in a civil action may, at any time before final judgment, dissolve such attachment by giving bond with sufficient sureties, * * * with condition to pay to the plaintiff the amount, if any, that he may recover within thirty days after the final judgment in such action." (Sec. 122.)

At the time the bank resumed business it was indebted to George Mixer in the sum of \$15,000; to Henry M. Whitney also in the sum of \$15,000; to Daniel L. Demmon in the sum of \$25,000; and to Calvin B. Prescott in the sum of \$5,000.

On the 24th of March, 1881, Mixer and Prescott each began a suit against the bank in the circuit court of the United States for the district of Massachusetts, by writ directing an attachment, to recover the amounts due them respectively. Demmon also began a suit in the same court and in the same way on the 28th of March, to recover the amount due him, and Whitney another on the 28th of April, upon the claim in his favor. At the time these suits were begun the bank had money on deposit to its credit in the Maverick National Bank and in the Howard National Bank, and the necessary steps were taken to subject these deposits to the attachments which were issued in the several suits.

The bank arranged with Lewis Coleman and John Shepard to become its sureties upon bonds to dissolve attachments in any actions that might be brought against it, and placed in their hands a certificate of deposit in the Maverick National Bank for \$100,000, to be held as their protection against all liabilities which should be thus incurred. This certificate was afterwards exchanged for \$121,000 of the bonds of the Nantasket Company, \$20,000 of the bonds of the Toledo, Delphos and Burlington Railroad Company, and \$15,000 of the bonds of the Lebanon Springs Railroad Company.

Immediately after each of the attachments in the above actions had been made, the bank executed a bond to the plaintiff in a penal sum suited to the amount of the claim, with Coleman and Shepard as its sureties, reciting the attachment, and that the bank "desire to dissolve said attachment according to law," and conditioned to be void "if the Pacific National Bank of Boston shall, within thirty days after the final judgment in the aforesaid action, pay to the plaintiff therein named the amount, if any, which he shall recover in such action." Upon the execution of the bond in each case, the attachment was dissolved.

After this the bank closed its doors a second time, and on the 22d of May, 1882, a receiver was appointed by the Comptroller of the Currency in accordance with the provisions of section 5234 of the Revised Statutes, and at once took possession of its assets and proceeded to wind up its affairs.

When the receiver was appointed he found the several suits which had been commenced still pending. In the cases of Mixer, Whitney, and Demmon he appeared, answered for the bank, filed motions to discharge the attachments, and motions to dismiss the suits. His motions were all overruled, and, his defenses not being sustained, judgments were rendered against the bank in each of the cases for the amounts found to be due the several plaintiffs, respectively. For the review of the action of the court in these cases the writs of error which are now under consideration were brought.

The suit of Prescott still remains undisposed of in the circuit court.

Failing in his motions and in his defenses at law, the receiver filed a bill in equity in the circuit court against the several attaching creditors and the sureties on the bonds given to dissolve the attachments, the object of which was to reduce to his possession the securities which were held by the sureties for their protection against liability, and to restrain the several attaching creditors from enforcing the attachment bonds on the ground, among others, "that the attachments made in said actions were unauthorized, illegal, and void." This bill was dismissed by the circuit court (22 Fed. Rep., 694), and from that decree the appeal, which is now one of the subjects of consideration, was taken.

In the view we take of the case, the most important question to be considered is whether an attachment can issue against a national bank before judgment in a suit begun in the circuit court of the United States. Section 5242 of the Revised Statutes of the United States contains this provision: "No attachment, injunction, or execution shall be issued against such association or its property before final judgment in any suit, action, or proceeding, in any State, county, or municipal court." The original national-bank act contained nothing of this kind, but the prohibition first appeared in the act of March 3, 1873 (chap. 269, sec. 2, 17 Stat., 603), as a new proviso added to section 57 of the act of June 3, 1864 (chap. 106, Sec. 2, 13 Stat., 116). That section was originally as follows:

"That suits, actions, and proceedings against any association under this act may be had in any circuit, district, or Territorial court of the United States held within

the district in which such association may be established, or in any State, county, or municipal court in the county or city in which said association is located, having jurisdiction in similar cases: *Provided, however*, That all proceedings to enjoin the Comptroller under this act shall be had in a circuit, district, or territorial court of the United States, held in the district in which the association is located."

The amending act was as follows:

"That section fifty-seven * * * be amended by adding thereto the following: *And provided further*, That no attachment, injunction, or execution shall be issued against such association, or its property, before final judgment in any such suit, action, or proceeding in any State, county, or municipal court."

Section 52 of the original national-bank act was as follows:

"That all transfers of the notes, bonds, bills of exchange, and other evidences of debt owing to any association, or of any deposits to its credit; all assignments of mortgages, sureties on real estate, or of judgments or decrees in its favor; all deposits of money, bullion, or other valuable thing for its use, or for the use of any of its shareholders or creditors; and all payments of money to either, made after the commission of an act of insolvency, or in contemplation thereof, with a view to prevent the application of its assets in the manner prescribed by this act, or with a view to the preference of one creditor to another, except the payment of its circulating notes, shall be null and void." (13 Stat., 115.)

This was evidently intended to preserve to the United States that "first and paramount lien upon all the assets of such association" which was given by section 47 as security for the repayment of any amount expended by them to redeem the circulating notes, over and above the proceeds of the bonds pledged for that purpose, and to place all the other creditors on that equality in the distribution of the assets of an insolvent bank which was clearly provided for in section 50, where the Comptroller of the Currency is required to make ratable dividends of the proceeds of the assets of the association realized by the receiver "on all such claims as may have been proved to his satisfaction, or adjudicated in a court of competent jurisdiction." (National Bank vs. Colby, 21 Wall., 609, 613.)

In the revision of the statutes, section 52 of the original act; and the amendment of section 57 adopted in 1873, relating to attachments and injunctions in State courts, were re-enacted as section 5242, the amendment of section 57 being put in the revision at the end of what had been the original section 52. As the Revised Statutes were first adopted, the proviso of section 57, which related specially to proceedings to enjoin the Comptroller, was re-enacted as section 736, but all the rest of the original section was left out. That omission was, however, supplied by the act of February 18, 1875 (chap. 80, 18 Stat., 316, 320), which re-enacted it as part of section 5198, putting it at the end of that section as it originally stood in the revision.

The fact that the amendment of 1873 in relation to attachments and injunctions in State courts was made a part of section 5242 shows the opinion of the revisers and of Congress that it was germane to the other provision incorporated in that section, and was intended as an aid to the enforcement of the principle of equality among the creditors of an insolvent bank. But, however that may be, it is clear to our minds that, as it stood originally as part of section 52 after 1873, and as it stands now in the Revised Statutes, it operates as a prohibition upon all attachments against national banks under the authority of the State courts. That was evidently its purpose when first enacted, for then it was part of a section which, while providing for suits in the courts of the United States or of the State, as the plaintiff might elect, declared in express terms that if the suit was begun in a State court no attachment should issue until after judgment. The form of its re-enactment in the Revised Statutes does not change its meaning in this particular. It stands now, as it did originally, as the paramount law of the land that attachments shall not issue from State courts against national banks, and writes into all State attachment laws an exception in favor of national banks. Since the act of 1873 all the attachment laws of the State must be read as if they contained a provision in express terms that they were not to apply to suits against a national bank.

The prohibition does not in express terms refer to attachments in suits begun in the circuit courts of the United States, but as by section 915 of the Revised Statutes those courts are not authorized to issue attachments in common-law causes against the property of a defendant, except as "provided by the laws of the State in which such court is held for the courts thereof," it follows that, as by the amendatory act of 1873, now part of section 5242 of the Revised Statutes, all power of issuing attachments against national banks before judgment has been eliminated from State statutes, there can not be any laws of the State providing for such a remedy on which the circuit courts may act. The law in this respect stands precisely as it would if there were no State law providing for such a remedy in any case. It was suggested in argument that the prohibition extended only to the use of the remedy by State courts, and that the remedy itself still remained to be resorted to in the courts of the United States. But we do not so understand the law. In our opinion the effect of the act of Congress is to

deny the State remedy altogether so far as suits against national banks are concerned, and in this way it operates as well on the courts of the United States as on those of the States. Although the provision was evidently made to secure equality among the general creditors in the division of the proceeds of the property of an insolvent bank, its operation is by no means confined to cases of actual or contemplated insolvency. The remedy is taken away altogether and can not be used under any circumstances.

It was further said that if the power of issuing attachments has been taken away from the State courts, so also is the power of issuing injunctions. That is true. While the law as it stood previous to the act of July 12, 1882 (chap. 290, sec. 4, 22 Stat., 163), gave the proper State and Federal courts concurrent jurisdiction in all ordinary suits against national banks, it was careful to provide that the jurisdiction of the Federal courts should be exclusive when relief by attachment or injunction before judgment was sought. Until the act of 1882 the Federal courts had ample authority to grant injunctions in proper cases, and all a person need do to invoke that authority was to bring his suit in one of those courts. Whether since the act of 1882 this remains so is a question for the consideration of Congress. Some amendment to existing legislation may be necessary, but this does not shed any light on the interpretation of the old law. The difficulty arises from the change that has been made, not from the law as it stood originally.

We are, therefore, of opinion that the attachments in all the suits were illegal and void, because issued without any authority of law. But it is insisted that notwithstanding this the bonds are valid and may be enforced.

It is undoubtedly true that the sureties on a bond of this kind are estopped from setting up, as a defense to an action for a breach of its condition, any irregularities in the form of proceeding to obtain an attachment authorized by law which would warrant its discharge upon a proper application made therefor. As the purpose of the bond is to dissolve an attachment, its due execution implies a waiver both by the defendant and his sureties of all mere irregularities. So, too, it is no defense that the property attached did not belong to the defendant, or that it was exempt, or that the defendant has become bankrupt or is dead. In all such cases, where there was lawful authority for the attachment, the simple question is, whether the condition of the bond has been broken; that is to say, whether there has been a judgment in the action against the defendant for the payment of money which he has neglected for thirty days afterwards to make.

In the present case, however, the question is whether the bond creates a liability when the attachment on which it is predicated was actually prohibited by law. In other words, whether an illegal and therefore a void attachment is sufficient to lay the foundation for a valid bond to secure its formal dissolution. The bond is a substitute for the attachment, although not affected by all the contingencies which might have discharged the attachment itself. (*Carpenter vs. Turrell*, 100 Mass., 450, 452; *Tapley vs. Goodsell*, 122 Mass., 176, 182.) Such being the case, it necessarily follows that if there was no authority in law for the attachment, there could be none for taking the bond. If the attachment itself is illegal and therefore void, so also must be the bond which takes its place. Objections can be made to an attachment issued on proper legal authority, which can not be used as a defense to a bond taken under the statute for its dissolution; but if there can be no lawful attachment, there can be no valid bond for its dissolution. The case is to be considered as though there was no law whatever for the seizure of property by attachment before judgment in any case. As the taking of the property under such circumstances would be unlawful, so also would be the act of the magistrate in accepting the bond.

Neither is the bond binding as a common-law bond. If the attachment had been valid, and the bond taken had not been in all respects such as the statute had required, it could nevertheless have been enforced as a common-law bond, because it was executed for a good consideration, and the object for which it was given had been accomplished. But here the difficulty is that there was no lawful attachment, and therefore no lawful authority for taking any bond whatever. The bond is consequently neither good under the statute nor at common law, because there is no sufficient foundation to support it.

Objection is made to the relief which is sought in equity, because if the attachment bonds are void there is an adequate remedy at law in the suits that may be brought for their enforcement. If the suit in equity had been brought by the sureties to get rid of their obligation, this objection might be good; but such is not its character. The sureties have in their hands assets of the bank which the receiver seeks to reduce to his possession, and which they claim the right to hold until they have been fully indemnified against or discharged from liability on the bonds. The receiver says there is no liability, because the bonds are invalid; and to have that question settled once for all he has brought the persons interested, creditors as well as sureties, before the court in order that it may be conclusively adjudicated between them. Such a suit is clearly cognizable in equity. The sureties are in a sense stake-holders.

They do not claim the securities unless they are liable on the bonds, and the suit, although not brought by them, is in the nature of an interpleader to save them "from the vexation of two proceedings on a matter which may be settled in a single suit." The decree will bind all alike, and if the sureties are held not to be liable it will conclude the creditors from all further proceedings against them on the bonds, and leave them free to surrender the securities to the receiver. This will not affect the judgments that the creditors have recovered any further than to limit their operation, so far as the receiver and the sureties on the attachment bonds are concerned, to the adjudication of the debts as claims entitled to dividends from the proceeds of the assets of the bank. To that extent, certainly, the court had jurisdiction in each of the suits after the insolvency; but as the attachments were void the judgments are inoperative as a basis of recovery upon the bonds.

The judgment in each of the suits at law is affirmed, but the decree in the suit in equity is reversed, and the cause remanded with instructions to enter a decree setting aside and annulling the bonds which were given to dissolve the attachments, and enjoining each and all of the creditors, and those claiming under them, from proceeding in any manner to enforce the same against the sureties, and directing the sureties to surrender to the receiver the securities they hold for their indemnity.

(2) An opinion rendered by the United States circuit court, southern district of New York, in an action of trover to recover moneys of a national bank (afterward insolvent) alleged to have been wrongfully appropriated by certain brokers and used in stock speculations.

The opinion is as follows :

This action is in substance one of trover to recover moneys of the First National Bank of Albion, alleged to have been wrongfully appropriated by the defendants during the years 1880 and 1881. The case was tried with a jury, and the jury found a verdict for the plaintiff for \$103,000 principal, with \$44,759 interest. The case is now here upon a motion by the defendants for a new trial.

It appeared by the evidence that in 1880 one Warner was the cashier of the Albion bank, and for some time had been intrusted with the almost exclusive management of its affairs. In November, 1881, he became its president. In August, 1884, the bank failed, Warner absconded, and the plaintiff, who was appointed its receiver, took possession of the assets. An examination of its affairs showed that Warner had misappropriated moneys and securities of the bank to the amount of over \$300,000 and was otherwise indebted to the bank in a considerable sum. It was further shown that Warner had been carrying on stock speculations through the agency of the defendants, who were stock brokers and bankers of New York city; that he opened a customer's account with them May 11, 1880, and continued to buy and sell stocks and securities upon margins through them, and to deposit with and draw upon them as bankers, during that year and the next; and that from time to time the defendants received large sums of money from him by checks of the Albion bank, payable to their order, drawn by Warner, as cashier, upon the Third National Bank of New York city. The defendants collected these checks, and placed the proceeds to Warner's credit in his account with them.

It was also proved that for many years the Albion bank had kept a banking account with the Third National Bank of New York, and had been accustomed to draw upon it at sight, and send it collections and remittances; that after Warner became the cashier of the Albion bank he took personal charge of the correspondence between that bank and the New York bank, and intercepted the letters of advice and monthly statements sent by the New York bank to the Albion bank, and adopted other methods to conceal from the other persons associated with him in conducting the Albion bank the true state of the account between the two banks; that from time to time he deposited with the New York bank, in the name of the Albion bank, funds in his possession, and from time to time drew checks and drafts in the name of the Albion bank, as cashier, upon the New York bank, for his own transactions and speculations; and that the checks and drafts thus drawn by Warner for his own use were not credited to the New York bank on the books of the Albion bank, nor were the deposits made in the name of the Albion bank by Warner personally charged to the New York bank on the books of the Albion bank, although they were credited to the Albion bank by the New York bank; and neither the checks nor drafts, nor the credit items appeared in any way upon the books of the Albion bank.

The evidence was sufficient to justify the jury in finding that Warner used the account of the Albion bank with the New York bank as the means of appropriating, without the knowledge of the directors or other officers of the Albion bank, and clandestinely, the funds and credit of that bank for his own benefit. It appeared by the books of the two banks that the checks and drafts upon the New York bank and charged to the Albion bank, but not credited by the Albion bank to the New York bank, during the period of Warner's defalcations amounted to \$267,000, and the de-

posits credited by the New York bank to the Albion bank, but not charged by the Albion bank to the New York bank, during the same period amounted to \$281,000.

The checks received by the defendants between May 11, 1880, and August 26, 1881, and including those dates, aggregated the amount of \$103,000. During the same period they received from Warner from other sources \$107,703. The defendants bought and sold stock for Warner on a margin of 10 per cent., and many of the checks in question were received by them pursuant to their request to remit for margins. The first and last checks were for \$10,000 each; one was for \$15,000. In January, 1881, they received checks for margins aggregating the sum of \$50,000. Testimony was given for the plaintiff tending to show that Warner was rated, where he resided, as worth from \$15,000 to \$20,000; and testimony was given for the defendants tending to show that they supposed that other persons were interested with Warner in his stock transactions, and did not suspect that he was using the funds of the bank illegitimately. It also appeared that from time to time Warner drew on the defendants, and that during the period covered by the checks in controversy they paid on his drafts, into the Third National Bank, to the credit of the Albion bank, at various times, sums aggregating \$89,202, and that this amount was credited to the Albion bank on the books of the New York bank, and \$25,850 thereof was charged on the books of the Albion bank to the New York bank, but the rest did not appear in the books of the Albion bank.

Upon the trial, the court excluded the testimony offered by the defendants to show that it was customary with bankers and brokers of New York City to receive cashiers' checks and drafts drawn in favor of their own banks upon New York banks as cash, upon transactions with the cashier individually. At the close of the testimony, the defendants requested the court to instruct the jury to find a verdict for the defendants. Defendants also requested the court to instruct the jury that the defendants were not liable for any sum in excess of the difference between the sums received by them from Warner upon the checks of the Albion bank and the sums paid by them on Warner's drafts to the New York bank to the credit of the Albion bank. The court refused such instructions. The court instructed the jury, in substance, that it was incumbent upon the plaintiff to establish that the moneys represented by the checks received by the defendants were moneys of the bank which had been misappropriated by Warner; and that, when the defendants received the checks, they took them with guilty knowledge that Warner in using them was misappropriating the funds of the bank; and that, unless they found both these propositions established by the evidence, their verdict should be for the defendants. They were further instructed that they might find upon the evidence that Warner was permitted by the directors of the bank to draw such checks for his own use, or to use the money of the bank for his own purposes, or they might find that the directors of the bank were in collusion with Warner and cognizant of his transactions; that if they found that those who represented the stockholders of the bank as its directors or managers permitted Warner to draw such checks or use the moneys of the bank for his own purposes, not as co-conspirators or collusively, but trusting in his integrity or believing that the bank would not be injured, or through loose management on their part, the plaintiff could not recover; but if they did this collusively their consent could not shelter the defendants, because they had no power by virtue of their position to consent to a fraud upon the stockholders. The jury were further instructed that upon the issue whether the defendants received the checks with guilty knowledge, the question was not whether they were negligent in receiving them or in allowing Warner to deal with them as they did, but the question was whether they were guilty of bad faith; that defendants were bound to know that a cashier has no authority as such to loan the money of the bank or use its checks for his personal use; that the jury were to infer that the defendants knew this when they received the checks, and therefore the question was whether the defendants believed that by some special arrangement or confidence Warner was permitted by those who were associated with him in the management of the bank to use its checks and moneys as he did; and if the jury found that the defendants so believed, the defendants were not guilty of *mala fides*. The defendants insist upon this motion that the court erred in excluding the testimony of custom, in refusing to instruct the jury as requested, in the instructions given to the jury, and urge other grounds for a new trial.

In some aspects this is a hard case for the defendants. If the verdict stands, they are made responsible to pay over a very large sum of money which came to their hands to be invested and handled for another person in consideration of a small commission to be received by them, and which they have paid back to the person from whom they received it; and there is no reason to suppose that they had any active or defined purpose when they received the money, or at any time, of assisting the person from whom they received it to defraud others, or to injure others in any way. It is altogether likely that they could have shown, if they had been permitted to do so, by the testimony of any number of respectable bankers and brokers, that it is every-day practice in Wall street, for those in their line of business to buy and sell

stocks for bank presidents and cashiers who are speculating there, and to accept drafts and negotiable paper of the corporations of these officers, made by them officially, in payment of the margins or purchase-money, and that such transactions are so frequent and common in Wall street that they do not attract special notice, and do not usually excite a passing suspicion that they are irregular or improper.

But no usage, however common and well recognized, can be invoked to justify a banker, or any one else, in taking money or negotiable paper in payment of an agent's debt, known to belong to his principal, or known to belong to a trust-estate, to satisfy the trustee's personal debt, or to shield the banker from accountability who wilfully closes his eyes and stops his ears to facts and circumstances which import notice that the agent or trustee is misappropriating the money or property intrusted to him. Therefore, if there is any significance in the fact that a bank president or cashier offers negotiable paper of his corporation, made by him in his official character, in payment of his personal debt, or to raise money for his personal use, it matters not that bankers generally do not appreciate it. If they regard the transaction as equivalent to one in which the individual comes with money in hand, they ignore its real character, because in that case he comes with what purports to be his own, having the possession which implies title and ownership, and the right to use it as he sees fit. When he comes with the money-obligation of a corporation, which is the contract of a corporation only because he has made it, and which is not its contract if he has made it without authority, the transaction is a very different one. Every person who takes such an obligation must ascertain at his peril that the agent who has made it was authorized to do so; and the moment that it appears that the contract has been made for the agent's own use and benefit, that moment his authority is impugned and impeached.

No principle of the law of agency is better settled than that no person can act as the agent for another in making a contract for himself. Therefore it is that a bank president or cashier has no implied authority to bind his corporation to negotiable paper made for his own use; and if it appears upon the face of the paper that it is payable to the individual who has made it in an official capacity, the obligation is nugatory, and no purchaser can enforce it.

Upon this principle it was held in *Claffin v. The Farmers and Citizens' Bank* (25 N. Y., 293) that a general authority to the president of a bank to certify checks drawn upon it does not extend to checks drawn by himself; and if the face of the check shows the president's attempt to use his official character for his private benefit, every one to whom it comes is put upon inquiry, and if the certificate is false no one can recover against the bank as a *bona fide* holder. So, too, it was held in *West Saint Louis Savings Bank v. Shawnee County Bank* (95 U. S., 557), where a bank cashier made his individual note payable to the order of his bank, and indorsed it officially, that a purchaser of the note was charged with notice that the indorsement was not within the implied authority of the cashier, and must prove actual authority in order to recover of the bank as indorser.

It can make no difference whether the agent or officer appears to be the party to whom the paper is payable upon the face of the instrument, or whether it appears by extrinsic facts that he is the real party for whose benefit it was made; consequently, whenever he offers the instrument under circumstances which show that he has made it officially for his private use, the party dealing with him must take notice of his want of authority, and can not treat it as the obligation of the principal, unless he can prove the existence of some special and extraordinary authority on the part of the agent. For these reasons the testimony offered by the defendants to show that cashiers' checks, when used in the private transactions of bank cashiers, are by usage regarded as cash, was properly excluded. If the tendency of the testimony was to establish a usage to the effect that such payments are regarded by bankers as ordinary payments of cash made by individuals for their own account, the usage would contravene well-settled legal principles. In any other aspect the testimony was immaterial.

The views thus expressed are pertinent in considering whether the instructions given to the jury were correct respecting the title acquired by the defendants to the checks and moneys the checks represented. If the instructions did not accurately present to the jury the legal principles by which, upon the evidence, the rights of the parties were to be determined, they certainly did no injustice to the defendants. The case was put to the jury upon the theory that the defendants, in taking the checks, occupied the position of purchasers of commercial paper, and as though their liability was to be tested by the rule applicable to actions for the wrongful conversion of such paper. If they acquired title to the checks as against the bank, of course they acquired title to the proceeds, and, if they were *bona fide* purchasers, their title was perfect; otherwise they became liable for a conversion. (*Comstock v. Hier*, 73 N. Y., 269). The defendants were given the full benefit of the distinction between negligence and *mala fides* in the purchase of negotiable paper, and the jury were instructed that mere suspicion on the part of the defendants was not suffi-

cient to charge them with notice that Warner was using the checks without authority. The doctrine of *Goodman v. Simonds* (20 How., 343) was adopted as applicable to the facts.

The facts in evidence certainly justified the submission of the question to the jury whether the defendants did not have notice that Warner was availing himself of fiduciary powers to use the funds of the corporation for unauthorized purposes. As the checks were made payable to the order of the defendants for Warner's individual use, in legal effect they were made payable to Warner's own order. The defendants knew that he was not acting within the scope of any ordinary agency when he made checks officially for use in his private transactions. The authority of a cashier to represent the bank does not extend to a contract involving the payment of money not loaned by the bank in the ordinary way. (*United States Bank v. Dunn*, 6 Pet., 51; *United States v. City Bank of Columbus*, 21 How., 356; *Merchants' Bank v. State Bank*, 10 Wall., 604.) As the executive officer of the bank, he transacts its business under the orders and supervision of the board of directors. Authority to use its credit, or transfer its funds for his private use, can not be implied from the fact that his official position puts it within his power to act dishonestly in this behalf.

Although the defendants were bound to know when they took the checks that the paper could not be treated as the paper of the bank unless the managers of the bank had loaned him the money represented by it, there was evidence which, unexplained, tended to show that such a loan had been in fact made. The evidence consisted in the circumstances that the checks were drawn upon the regular correspondent of the bank, were drawn frequently, were for large amounts, and the transactions extended over a considerable period of time. These circumstances indicated the improbability that the cashier was acting clandestinely or criminally, and suggested that he was acting with the acquiescence of the directors or that the directors were grossly inattentive to their duties. If the circumstances were sufficiently notorious and peremptory to preclude any other theory than that the directors were aware of what was being done, and were not such as to imply that the directors were willfully ignoring their duties, and acting collusively with Warner, they would afford sufficient evidence of Warner's authority to use the funds of the bank as he did, and would have justified the defendants in relying upon the ostensible authority evinced by the acquiescence and recognition of the directors. As was said by the court in *Martin v. Webb* (110 U. S., 14., 3 Sup. Ct. Rep., 428):

"It is clear that a banking corporation may be represented by its cashier—at least where its charter does not otherwise provide—in transactions outside of his ordinary duties without his authority to do so being in writing, or appearing upon the record of the proceedings of the directors. His authority may be by parol and collected from circumstances. It may be inferred from the general manner in which, for a period sufficiently long to establish a settled course of business, he has been allowed without interference to conduct the affairs of the bank. It may be implied from the conduct or acquiescence of the corporation, as represented by the board of directors. When, during a series of years, or in numerous business transactions, he has been permitted, without objection, and in his official capacity, to pursue a particular course of conduct, it may be presumed, as between the bank and those who in good faith deal with it upon the basis of his authority to represent the corporation, that he has acted in conformity with instructions received from those who have the right to control its operations. Directors can not, in justice to those who deal with the bank, shut their eyes to what is going on around them. It is their duty to use ordinary diligence in ascertaining the condition of its business, and to exercise reasonable control and supervision of its officers. * * * That which they ought by proper diligence to have known as to the general course of business in the bank, they may be presumed to have known in any contest between the corporation and those who are justified by circumstances in dealing with its officers upon the basis of that course of business."

The defendants could rightfully assume that the directors of the Albion bank did use reasonable diligence in acquainting themselves with the state of its account with its principal agent, the New York bank, and did exercise proper control and supervision generally in the management of its affairs; and the fact that Warner was nevertheless able to use the funds of the bank in such large amounts, for so long a period of time, and through the medium of the regular correspondent of the bank, was inexplicable, except upon the theory of the acquiescence of the directors, or of their guilty complicity with him, or of the existence of an extraordinary laxity on their part in the conduct of the affairs of the bank. The defendants, however, chose to rely upon appearances, instead of seeking authentic information. They were not certain, and could not be from the nature of the case, whether, notwithstanding appearances, the directors were not being deceived by Warner, and were not in fact ignorant that he had ever made any of the checks in question. It was incumbent upon the defendants to show that the directors knew and acquiesced in what was being done by Warner, before they could rely upon his official signature. The evidence raised a

presumption of such knowledge and acquiescence on the part of the directors, but did not show it conclusively; it presented a question of fact for the consideration of the jury; and the jury found, as the evidence fully warranted them in doing, that the directors were ignorant of Warner's acts.

As is stated in Wharton on Agency (sec. 139): "The pretension by an agent to extraordinary or peculiar powers is by itself sufficient to arouse suspicion." When the transaction is such as should arouse suspicion of the agent's authority to represent his principal, it is the duty of those who deal with him in a representative character to apply to his principal for information. The defendants did not choose to take the safer course; they preferred to rely upon the evidence of Warner's authority evinced by the facts and circumstances which tended to show that the directors must have known of and consented to his use of the funds of the bank. The jury found not only that the directors did not know this, but also found that the defendants did not believe, when they took the checks, that Warner was authorized to make them by his co-managers of the bank. The doctrine that a purchaser of negotiable paper acquires a good title if he acquires it for value, and honestly, notwithstanding he may have been grossly negligent in failing to make proper inquiries, has no application to a case like the present. A purchaser of commercial paper, made by an agent, can not acquire any title to it as against the principal, unless he is able to show that it is the paper of the principal, made by the agent, by due authorization. When he has information that the agent who has made the paper has made it in the name of the principal, for his own use, he must be prepared to show that special authority in that behalf has been delegated by the principal, and can not rely upon the implied authority of the agent to make such paper in the ordinary business of the principal. In accordance with these views, the defendants were not entitled to the instruction that they were only liable if the jury found they took the checks with guilty knowledge that Warner had no authority to use them; and it would have been proper to instruct the jury that the plaintiff was entitled to a verdict if they found that Warner had no authority, actual or ostensible, to use them.

It is insisted for the defendants that, inasmuch as the checks were paid by the New York bank out of funds in part contributed by Warner himself, the Albion bank was not a loser of the face amount of the checks and the plaintiff ought not to recover beyond the extent that the checks were paid out of the moneys of the Albion bank. The evidence did not indicate that the New York bank had any notice that the checks were not put out by Warner in the course of the ordinary business of the bank; consequently, when they were presented to and collected of the New York bank, the latter became a *bona fide* holder for value, and the Albion bank became liable to it for the face amount of the checks. Several of the adjudications which decide that the maker of commercial paper can maintain an action for conversion against the person who, with notice that it has been put fraudulently into circulation, negotiates it to a *bona fide* holder for value, also decide that he can recover the amount of the paper without averring or proving that he has paid it to the holder, and that it is enough, *prima facie* that he has become liable to pay it, to entitle him to recover the face amount (Decker v. Mathews, 12 N. Y., 313; Evans v. Kymmer, 1 Barn. & Adol. 528; Payne v. Pritchard, 2 Car. & P., 558). It has been held that the defendant may prove the insolvency of the maker, and thereby lessen the damages; but, in the absence of evidence of any want of ability of the maker to pay, the presumption is that he is able to pay the paper, and will be obliged to do so (Potter v. Merchants' Bank, 28 N. Y., 641). It is enough for him to show that he has incurred a liability to pay the amount by the wrongful act of the defendant; but, if the facts are such that this liability will not result in actual loss, he will only be entitled to recover nominal damages. The law presumes that loss will follow liability; consequently, it is for the defendant to overcome the presumption by evidence which will take the case out of the ordinary category.

A check is not only a bill of exchange upon which an action can be maintained against the drawer by the drawee who has paid it, but is a bill which is presumed to be drawn on actual funds, and appropriates the funds to the drawee upon payment. Undoubtedly, in an action for the wrongful conversion of such paper, if the defendant proves that payment of the check was refused by the drawee, that it has never reached the hands of a *bona fide* holder, and that he is ready to surrender it to the maker upon the trial, these facts would go in mitigation of damages, and the recovery of the plaintiff would be limited to his actual loss. If, in the present case, the action was merely for the conversion of the checks, the plaintiff would be entitled to recover their face upon proof that they were paid by the New York bank, without more; but the action is for the money of the Albion bank, obtained upon its checks "paid by the New York bank out of and from the moneys and accounts of the Albion bank." If the evidence established that the checks were not paid by the New York bank out of the moneys or funds of the Albion bank, but were paid out of moneys provided for that purpose by Warner the jury should have been instructed that their

verdict could be only for nominal damages. But the payment of the checks by the New York bank was none the less a payment by the Albion bank, or a payment out of its funds, because the latter was put in funds without the knowledge of its officers, and its correspondent paid the checks without their knowledge. If Warner had made deposits in his own name with the New York bank, and that bank, pursuant to his instructions, had charged the checks, when it paid them, against his account, the defendants might well insist that the checks were not paid by the Albion bank, or out of its funds. Under such circumstances, the plaintiff would certainly be required to prove that the deposits made by Warner were funds of the Albion bank. But when Warner caused deposits to be made with the New York bank in the name of the Albion bank, the title to the fund created by the deposits vested in the latter as against Warner. When the New York bank credited the Albion bank with these deposits it assumed the relation of a debtor, not to Warner, but to the Albion bank for the amount; and when it paid checks drawn against the fund and charged them to the Albion bank, it paid them out of the funds of the Albion bank as between itself and the Albion bank and as between the latter and Warner. It may be that third persons, whose moneys were misappropriated by Warner and deposited with the New York bank to the credit of the Albion bank, can reclaim the amount of the Albion bank; but Warner himself could not, because he relinquished his title by his own act. Whether the deposits made by him are to be regarded as the property of the Albion bank because made by a fiduciary who has willfully commingled his own funds with the trust funds in such a manner that the line of distinction between them can not be traced, or as voluntary payments which he can not reclaim because they were voluntary, need not be considered. He doubtless made them to conceal his use of the funds of the bank, knowing that he could not overdraw the account of his bank with the New York bank without risk of detection.

The defendants have no interest in the question whether the Albion bank paid the checks out of the moneys for which it is accountable to third persons, or even out of the money for which it may be accountable to Warner. It suffices that the checks were paid out of funds to which it had the legal title. Nor is it material that the defendants paid to Warner various sums of money which were ultimately received by the Bank of Albion. It was open to the defendants to show upon the trial that the Albion bank did not eventually sustain any loss by Warner's misappropriations of its checks or moneys, and thus reduce the plaintiff's recovery to nominal damages. This they did not attempt otherwise than by showing that Warner deposited various sums of money to the credit of the Albion bank, which were not charged by that bank to the New York bank. The presumption is as cogent that these deposits secretly made by Warner represented the moneys which he knew belonged to the Albion bank as that they were his own money. The case for the plaintiff was complete when it appeared that the checks which were wrongfully received and collected by the defendants had been paid by the New York bank out of funds standing to the credit of the Albion bank. He was then entitled to recover the full amount. It was unnecessary for him to assume the affirmative, and show that the deposits made by Warner in the New York bank were not the funds of Warner, but consisted of misapplied funds of the bank, or the proceeds of securities belonging to it, or for which it was responsible to others; but it was for the defendants to prove that, notwithstanding their wrongful participation with Warner in misappropriating the funds of the bank, the bank did not suffer loss. If they had shown that all his misappropriations had been made good by the return of what he had misapplied, it is not entirely clear that they would have been liable only for nominal damages. (*Hanner v. Wilsey*, 17 Wend., 91; *Otis v. Jones*, 21 Wend., 394; *The People v. Bank of North America*, 75 N. Y., 547.) These cases hold that the defendant in an action for conversion of property can only claim a mitigation of damages because of a return of the property, where the owner has accepted its return, or has resumed dominion over it as owner; and that it is not enough that the property, without his consent, has been applied to the satisfaction of his debts. It is not necessary to consider whether this doctrine should be applied to a case for the conversion of money which has been returned to the owner, and used by him without knowledge of the conversion or restitution. Here all the money returned by Warner was insufficient to replace his defalcations by an amount much larger than the sum sought to be recovered of the defendants, and the bank had no knowledge that he had returned anything to replace what he had misapplied until he had again misappropriated it. It is not unjust or unreasonable to compel the defendants to restore such of the funds of the bank as they received when they are unable to prove that the bank was not directly or ultimately a loser in consequence of their acts. It may be that Warner would have misappropriated the money of the bank in other ways, if they had refused to receive the checks, but certainly one temptation would not have been in his path if he had found that he could not use the paper of the bank for his speculations with the same facility as though it were his own money.

Several points discussed upon the motion for a new trial, among them the point that the jury should have been instructed not to include interest in their verdict accruing before the commencement of the suit, do not seem to merit consideration. The views expressed cover all the controlling questions in the case, and lead to a denial of the motion.

(3) An opinion rendered by the Supreme Court of the United States November 12, 1888, with respect to the liability of a married woman holding stock of an insolvent national bank to an assessment upon such stock levied by the Comptroller of the Currency where the assets of the bank were not sufficient to pay creditors in full.

On the 4th of February, 1885, Martin L. Bundy, receiver of the Hot Springs National Bank, of Hot Springs, in the State of Arkansas, filed his bill of complaint in the circuit court of the United States for the district of Kentucky against William M. Cocke and Amanda M. Cocke, his wife, and James Flanagan and Sue Flanagan, his wife, all of the defendants being alleged in the bill to be citizens of Kentucky.

The bill alleges that, on the 1st of March, 1884, the bank was a corporation created and organized under the national banking statutes, with a capital stock of \$50,000, divided into 500 shares of \$100 each at their par value; that it had its office of discount and deposit in the city of Hot Springs, in the State of Arkansas; that it suspended the business of banking on the 27th of May, 1884; that the plaintiff was duly appointed receiver of the bank on the 2d of June, 1884; and that, on the 25th of July, 1884, the Comptroller of the Currency determined that it was necessary to enforce the individual liability of the shareholders in the bank, to the amount of 50 per centum of the par value of its capital stock, "and did make an order and requisition on the stockholders and each and every one of them, equally and ratably, as the shares were held and owned by them respectively at the time said bank suspended and ceased to do business," and directed the plaintiff "as such receiver" to take the necessary legal proceedings to enforce such assessment against the shareholders in said bank, and each and every one of them.

The bill then contains the following allegation:

"And your orator would further state that, on the 27th day of May, A. D. 1884, when said bank suspended and ceased to do business, Amanda M. Cocke, wife of William M. Cocke (both of whom are made defendants hereto), was the owner of one hundred shares of the capital stock thereof, of the par value of ten thousand dollars, and the same still stands in her name on the books of the said association, on which the equal and ratable assessment and requisition made by the Comptroller as aforesaid is five thousand dollars, with interest thereon from the said 25th day of July, 1884; that said defendant Amanda is possessed of property in her own right amply sufficient to pay said assessment, but utterly refuses to do so."

Then follows a like allegation as to Mrs. Flanagan, as the owner of twelve shares of the stock.

The prayer of the bill is, that an account be taken of the shares of stock held by each of the married women defendants, respectively, at the date of such suspension and the assessment and requisition made by the Comptroller of the Currency thereon, and that a decree be made for the payment thereof out of the separate property held by the married women defendants in their own right, as each may be found indebted, with interest.

Mr. and Mrs. Cocke filed a demurrer to the bill for want of equity and also for multifariousness. The plaintiff then amended the bill by striking out the names of Flanagan and his wife as defendants; and in July, 1885, he filed a bill of revivor, based on the fact of the death of Mrs. Cocke in March, 1885.

The bill of revivor alleges that, when Mrs. Cocke died, she was a citizen of Kentucky, and was domiciled and resident therein; that she left a will whereby her husband was appointed her sole executor and her sole residuary legatee and devisee; that the will had been duly proved and recorded in the proper court in Kentucky; and that Mr. Cocke had accepted the terms of the will and taken upon himself the office of such executor. The bill prays for the revival of the suit against Mr. Cocke as devisee and legatee of his wife and as sole executor of her will, and for relief against him out of all assets received or held by him as devisee or legatee of his wife, or as executor of her will.

Mr. Cocke appeared and filed a demurrer to the bill of revivor, for want of equity. The cause was heard on the demurrer to the bill and the demurrer to the bill of revivor. The court sustained both of the demurrers, giving to the plaintiff time to amend his bill, and, he declining to do so, a decree was entered dismissing it. From that decree the plaintiff has appealed.

From the opinion of the court, accompanying the record, the ground of the dismissal appears to have been, that the bill was defective in not alleging that, at the time Mrs. Cocke became a stockholder, she had the capacity to become a stockholder,

But we think the bill is not open to this objection. It alleges that, at the time the bank suspended, Mrs. Cocke "was the owner" of the 100 shares. This is an allegation that she was then the lawful owner of those shares, and had lawfully become such owner, with the capacity to become such owner at the time she became such owner. It is consistent with this allegation, that she may have owned the shares before she married Mr. Cocke, or that, when she became such owner if she was then the wife of Mr. Cocke, she had the right to become such owner by virtue of the laws of the State of Arkansas, where the bank was located, in connection with the provisions of the statutes of the United States in regard to national banks.

Section 4194 of the Digest of the Statutes of Arkansas, published in 1874 (chap. 93, p. 756), provides as follows:

"Sec. 4194. A married woman may bargain, sell, assign, and transfer her separate personal property, and carry on any trade or business, and perform any labor or services on her sole and separate account; and the earnings of any married woman from her trade, business, labor, or services shall be her sole and separate property, and may be used or invested by her in her own name; and she may alone sue or be sued in the courts of this State on account of the said property, business, or services."

Under this provision, if it was in force at the time of the transaction, it would seem that Mrs. Cocke, when a married woman, might lawfully have either subscribed for or taken an assignment of the shares, they being shares of a national bank in Arkansas, and the transaction being, therefore, governed by the statutes of Arkansas, unless, under special circumstances, a different rule ought to govern. (*Milliken v. Pratt*, 125 Mass., 374.)

As the bill alleges that Mrs. Cocke is possessed of property in her own right amply sufficient to pay the assessment, and as the prayer of the bill is for a decree for the payment of the amount of the assessment out of the separate property held by her in her own right, and as the bill of revivor prays for relief against Mr. Cocke out of the assets received by him as the legatee or devisee of his wife, or as executor of her will, the case is clearly one of equitable cognizance, because it does not appear that she could be sued at law, to reach her separate property. (3 *Pomeroy's Eq. Juris.*, § 1099.)

The original bill and bill of revivor are sufficient on their faces to call upon Mr. Cocke to answer them, and, when all the facts bearing upon the case are fully developed the rights of the parties can be properly adjudicated. For that reason we refrain from considering any of the other questions discussed at the bar.

The decree of the circuit court is reversed, and the case is remanded to that court, with a direction to overrule the demurrer to the original bill and the demurrer to the bill of revivor, and to take such further proceedings as may be proper and not inconsistent with this opinion.

CONCLUSION.

In presenting this report I gladly take occasion to bear testimony to the excellent spirit prevailing among the officers and directors of national banks all over the country, and to the intelligence and conscientiousness which they habitually display in the conduct of business.

Although the requirements of the national-bank laws are often rendered onerous by local conditions, and many of its restraints are not only irksome but sometimes in particular cases seem to be unreasonable, there exists everywhere as a rule a spirit of sincere and ready acquiescence. In the comparatively few cases where this spirit is wanting the power of the Comptroller to enforce compliance with law has been found to be ample, and its exercise has but in one case had to transcend the limits of a courteous but firm admonition. In that case the bank was closed and placed in the hands of a receiver, the president and cashier were arrested and indicted, and the property of the directors was attached.

For several years past, under the influence of the act of July 12, 1882, the national-bank system has been growing vigorously, and its benefits have been thus brought within reach of a constantly increasing number of people, and have been extended into communities where they were not previously enjoyed.

At present this healthy and desirable growth is checked and is in danger of being arrested by the scarcity and dearness of bonds. In

the proper place in this report I have called especial attention to the value and capabilities of the bank-note feature of the system and have ventured to submit a plan for its preservation and extension into full utility. The subject is one of national importance, and yet it is also of definite pecuniary interest to each and every industrial worker in the country, however obscure his employment may seem or however secluded his location.

The functions performed by banks are essential to the free and full play of industrial activities, whether these are agricultural, mechanical, or professional. The products of all industries must be marketed in order that the workers may enjoy the fruits of their toil or the rewards of their skill, and without banks the marketing of the vast masses of the products of American industry would be simply impossible.

The banks as a body establish and maintain, ready for use at all times and to any extent required, a line of communication between the world's consumers and the remotest farmer on the Western plains or among the Southern forests. Break this line of communication and the abundance of the farm becomes a rotting incubus. Interrupt it, burden it with tolls or taxes, and the farmer loses in the price of his products or pays in the cost of what he buys more than the toll-gatherer or the tax-collector receives.

A great prejudice has been excited in agricultural sections against the national banks, because they are forbidden to lend money on real-estate securities. Never was there any prejudice more unreasonable and more harmful to those who entertain it than this prejudice.

In the first place, if national banks absorbed all the capital of the country or directed its employment and investment, not only their interests, but even their very existence would necessitate the setting aside of a large part of that capital for investment exclusively in real estate or in real-estate securities, because such investments are essential to the progress of every community.

But the national banks do not by any means occupy that position. Private capitalists, corporations, such as savings banks, insurance companies, loan and trust companies, farm and mortgage investment companies, abound; they possess and control more capital than the national banks, and for all these there can be no investment safer, more attractive, and more appropriate than real estate or its representative instruments.

The national banks, on the other hand, constitute a body of bankers exclusively devoted to the collection, the safe-keeping, and the employment in temporary loans of the floating capital of the country. If in any community the national-bank capital and deposits exceed what can be safely and profitably employed there in that way, the floating capital of that community is excessive and a part of it may with advantage be converted into fixed forms, but it should first be withdrawn from the national banks. These institutions are too expensive to be used as mere agencies for keeping bonds and stocks, and collecting interest quarterly or half yearly. Such misuse of a national bank is bad economy; it is as if a farmer should buy wagons and carriages for storing his crop instead of building a barn.

Again, to entertain a prejudice against national banks and to oppose the improvement and healthy extension of the system is unwise because we must have banks, and these are the best that have ever existed in this country or in any other. It is especially unwise on the part of farmers to entertain such prejudice because they are more dependent upon other people's floating capital than any other industrial class.

Miners, manufacturers, transportation companies, and other large employers keep a part of their capital in money, and depend upon the banks for only a moderate proportion of the cash funds needed to liquidate their transactions, but farmers can not afford to keep any amount of money idle while their crops are growing or their cattle are taking on flesh or their sheep and hogs are multiplying. It is more profitable for them to use all their own money in enlarging the scale of their operations; and, therefore, when their crops come to be harvested or their stock is ready to be driven to market, it is of supreme importance to them to be able to get the ready money for the purpose, either directly or through the medium of dealers in their products. Whether obtained directly or through merchants or drovers, the money essential to the marketing of the farm produce is supplied by the banks, and could not be supplied by them at that moment of supreme need if it had previously been lent to the farmers upon the security of their lands.

The banks that serve the farmers best are those that move their crops with least delay. A bank in an agricultural section that gets its funds tied up in long loans to farmers mistakes its office and vocation, and is as great an obstruction to local prosperity as a railroad would be that should hire all its freight cars out during the dull season for an employment that keeps them out of its reach and control beyond the season during which the community depends upon it to take away the produce of its year's labor, and to bring back the commodities essential to its winter's comfort and maintenance.

Very respectfully,

W. L. TRENHOLM.
Comptroller of the Currency.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

(No. 5.)

**REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND
PRINTING.**

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
October 27, 1888.

SIR: I have the honor to submit a report on the operations of the Bureau of Engraving and Printing for the fiscal year 1888.

WORK ACCOMPLISHED.

The production of securities during the year exceeded that of any preceding year in the history of the Bureau. There were printed and delivered to the various departments of the Government 38,040,984 sheets of securities. The number of sheets printed was 5,388,777 greater than in 1887. Of United States notes, gold and silver certificates, bonds, and national bank notes, there were delivered 10,649,548 sheets, representing a face value of \$461,495,280, a quantity far in excess of any preceding year's production; the largest quantity of these securities printed in any prior year was in 1883, when the deliveries amounted to 9,232,005 sheets. There were printed and delivered 25,950,988 sheets of internal-revenue stamps, containing 689,836,422 separate stamps, an increase of 1,584,288 sheets over the production of 1887, which in its turn exceeded that of any previous year; of customs stamps there were produced 420,200 sheets, an increase of 105,500 over 1887, and of miscellaneous securities 1,020,248 sheets, exceeding the production of 1887 by 234,307 sheets. There were turned out during the year 72,077 volumes of internal-revenue stamps, drafts, checks, and similar securities.

The estimated production on which the regular appropriations for the support of the Bureau for the year were based was 34,992,794 sheets of securities. By the deficiency act of February 1, 1888, a further appropriation of \$46,000 was made for printing additional silver certificates and United States notes of the denominations of one dollar and two dollars. It was estimated that under this appropriation there would be printed 1,875,000 additional sheets of notes and securities, thus increasing the estimated production for the year to 36,867,794 sheets. The actual production exceeded this estimate by 1,173,190 sheets, while more than \$15,000 of the appropriation was returned to the Treasury unexpended.

There were delivered to the Treasurer of the United States during the year, in notes and certificates of the denominations of twenty dollars and under, \$160,960,000, of which \$109,060,000 consisted of silver certificates. Included in this amount were \$14,308,000 in one-dollar certificates and \$10,552,000 in two-dollar certificates. To October 1, 1888, there had been delivered \$29,764,000 in one-dollar certificates, and \$19,848,000 in two-dollar certificates. To the same date there had been presented to the Treasurer for redemption \$2,590,795 in one-dollar certificates, and \$1,302,659 in two-dollar certificates. The issue of these

certificates began two years ago and has continued steadily ever since. At that time the issue of one-dollar and two-dollar legal-tender notes had been suspended for more than a year, making a great void in the circulation of small notes. The new certificates went at once into very active circulation. Considering these facts, and the great quantity of the certificates in circulation, the amount redeemed is very small. The rate of redemption is much less than that of any former issue of small notes during a like period, and proves that the new certificates have withstood the wear and tear of circulation remarkably well.

EXPENDITURES.

The expenditures of the Bureau for the fiscal year were :

For salaries of officers and clerks and wages of employes other than plate-printers and their assistants.....	\$369, 189. 50
For plate-printing at piece rates, including the wages of plate-printers' assistants, and for improved plate-printing machines and royalty	407, 912. 26
For materials and miscellaneous expenses.....	171, 894. 07
Total.....	948, 995. 83

The appropriations for the support of the Bureau, including the additional appropriation of February 1, 1888, were \$964,030. Of this amount \$15,034.17 was not expended, but was returned to the Treasury. There were also large unexpended balances at the close of the fiscal years 1885 and 1886. The amount unused of the appropriation for the former year was \$73,021.30, and of that for the latter year \$182,785.37, making the total amount saved out of the appropriations for the last four years \$270,840.84.

The following statements show in a summary form the comparative production and expenditures of the Bureau for the three years ending June 30, 1885, and for the three years ending June 30, 1888 :

THREE YEARS ENDING JUNE 30, 1885.

Fiscal year.	Number of sheets produced.	Expenditures.	Average cost per 1,000 sheets.	Average number of employes.	Average number of sheets per employe.
1883	33, 330, 746	\$1, 104, 986. 43	\$33. 15	1, 173	28, 415
1884	30, 205, 899	977, 301. 85	32. 35	1, 193	25, 319
1885	28, 217, 706	965, 195. 47	34. 21	1, 133	24, 905
Total.....	91, 754, 351	3, 047, 483. 75	33. 21	1, 166	26, 223

THREE YEARS ENDING JUNE 30, 1888.

1886	26, 655, 496	\$763, 207. 84	\$28. 63	886	30, 085
1887	32, 652, 207	794, 477. 90	24. 33	840	38, 872
1888	38, 040, 984	948, 995. 83	24. 95	895	42, 504
Total.....	97, 348, 687	2, 506, 681. 57	25. 75	874	37, 127

During the three years ending June 30, 1885, there were printed 91,754,351 sheets of securities, at a cost \$3,047,483.75. During the three years ending June 30, 1888, 97,348,687 sheets were produced, at a cost of \$2,506,681.57. There was, therefore, an increase in production of 5,594,336 sheets of securities, coupled with a decrease in expense of \$540,802.18. The average cost of each 1,000 sheets ran down from \$33.21 to \$25.75, and the average number of employes was reduced from 1,166 to 874. In 1883 the work turned out reached the highest

point attained in any year before the last. In that year 33,330,746 sheets of securities cost \$1,104,986.43. In 1888, 38,040,984 sheets cost \$948,995.83, an increase in production of 4,710,238 sheets and a decrease in cost of \$155,990.60. The expenses of the Bureau in 1888 were increased at least \$30,000 by the operation of the provision granting fifteen days' annual leave with pay to its employes, and the quantity of the more expensive securities printed was much greater than in 1883.

These results have been accomplished, not by any parsimony in the management of the Bureau, but by the adoption of simpler methods of doing business, the discharge of superfluous employes, the abolition of unnecessary places, and the exaction of greater diligence in the discharge of duty, and of a higher standard of qualification. At the same time the quality of the work has been improved; better provision has been made for the health and comfort of the employes; new and improved machinery has been introduced, and the quality of the materials maintained at the highest standard. The dressing-rooms for the plate-printers and their assistants, which were formerly unfit for human occupancy, have been remodeled. They have been fitted up with separate lockers for the clothing of each employe and provided with ample lavatories, and the lighting and ventilation have been greatly improved, so that, instead of being the worst, they are now the best rooms for the purpose in the building. The incandescent electric lighting system has been introduced into the building and one thousand lamps so placed that every desk, machine, and press is abundantly lighted. There have also been purchased new machines for washing the inked rags and the blankets from the printers' presses, new and improved mills for grinding the dry colors used in making ink, and much other new and costly machinery.

During the same period, a just and orderly system of promotion has been adopted, and the employes as a rule have had more constant employment and better wages than ever before, while they have been free from the terror of arbitrary dismissal. The records show that 676 employes of the bureau, who served during the calendar year 1884, served also during the entire year 1887. Of these, 547, or 80.9 per cent. of the whole number, received a larger amount in wages in 1887 than in 1884, while there are only 36 whose compensation is now less than in that year. The aggregate earnings of these 676 employes increased from \$491,531.25 in 1884, to \$580,334.50 in 1885, the net increase being \$88,803.25, or 18 per cent.

The method in which a large part of the economies in the management of the Bureau has been brought about is shown by a comparison of the amounts now paid for plate-printing and for other services with those paid for these two classes of services in former years. Plate-printing being paid for by the piece, its cost is the measure of the work done. The larger the proportion which the cost of plate-printing bears to the cost of other services, the greater the economy of management. During the last fiscal year the amount spent for the wages of plate-printers and their assistants was \$380,599.53, and for salaries and wages of other employes \$369,189.50, the cost of the plate-printing exceeding that of the other services \$11,410.03. In 1885 the amount paid for other services was \$471,757.20, while the amount paid for plate-printing was only \$330,764.22, or \$140,992.98 less for plate-printing than for other services. Comparing the two years, the amount paid for plate-printing has increased nearly \$50,000, while the amount paid for other services has been reduced more than \$102,000. This result has been brought about in the face of a lessening of the cost of plate-printing by a reduc-

tion of the rates paid the printers and by the introduction of additional steam-power plate-printing presses.

APPROPRIATIONS AND ESTIMATES.

The appropriations for the support of the Bureau for the fiscal year 1889 were made in accordance with the revised estimates submitted to Congress. They amount to \$974,450, distributed under the various heads of appropriations, thus:

Salaries.....	\$17,450 ⁰
Compensation of employes.....	370,00 ⁰
Plate-printing.....	398,00 ⁰
Materials and miscellaneous expenses.....	189,00 ⁰
Total.....	974,450

In submitting the estimates for the fiscal year 1890, the same figures were adopted. The estimates of the number of sheets of securities to be printed in 1889 and 1890 compare as follows with the actual production in 1888:

Class of security.	Actual production in 1888.	Estimated production in 1889.	Estimated production in 1890.
United States notes, bonds, and certificates.....	9,342,001	10,518,200	7,519,700
National-bank notes.....	1,307,547	1,000,000	1,375,000
Internal-revenue stamps.....	25,950,988	26,017,080	32,287,000
Customs stamps.....	420,200	390,000	395,000
Miscellaneous.....	1,020,248	1,100,950	1,145,450
Total.....	38,040,984	39,026,230	42,722,150

The appropriations for 1889 and the estimates for 1890 are only \$10,420 greater than the appropriations for 1888, although the estimated increase in production over the actual production in 1888 is 985,246 sheets for 1889 and 4,681,166 sheets for 1890. It will be possible to print the larger number of sheets in 1890 with this slight increase in the appropriation, for the reason that there is a large decrease in the notes and certificates which have two plate printings, while the increase is mainly in the internal-revenue stamps, which have but one plate printing. The estimated number of plate printings to be done in 1889 is 54,220,719, and in 1890 55,428,187.

The steam-power plate-printing presses have continued in successful operation during the year. The quality of their work has steadily improved, and it can now be said without qualification that all of it is equal to that done on the hand-presses. All the backs of the new silver certificates of the denominations of \$1, \$2, \$5, and \$10 have for many months been printed on them. For evidence of the quality of their work it is only necessary to inspect the backs of these certificates. In clearness, sharpness, and uniformity of impression and all the qualities which tend to prevent successful counterfeiting, they are up to the highest standard.

The steam-presses are now printing much more than one-third of the work of the Bureau with a great economy of room, labor, and expense. The cost of the printing done by them is less than \$80,000. To print the same work by hand would cost \$180,000, or \$100,000 a year more. There has also been in use for many years a number of steam-power typographic presses, on which are printed, from steel dies, the tints on many varieties of internal-revenue stamps and the seals on United States notes, silver

certificates, and national-bank notes. To replace all the steam-power printing-presses with hand-roller plate-printing presses would add nearly \$300,000 to the annual expenses of the Bureau, and would make it necessary to enlarge the building occupied by the Bureau in order to provide room in which to do the work.

THE FORCE EMPLOYED.

The great increase in work during the last year made necessary some increase in the force. The number of employés on the rolls on June 30, 1887, was 841. The number employed on June 30, 1888, was 917—a net increase during the year of 76. One hundred persons left the service during the year. Of these, 6 died, 25 were discharged for misconduct, inefficiency, or protracted absence, and 69 voluntarily resigned. One hundred and seventy-six persons were taken into the service, of whom 21 were former employés recalled to the service and 19 were employed in the place of relatives, most of whom had resigned on account of ill health.

By the Executive order of June 29, 1888, extending the civil-service classification, all of the employés of the Bureau except the charwomen, the watchmen, and the lowest grade of male laborers were brought within the classified civil service. By a subsequent order engravers and plate-printers were exempted from examination, though remaining in the classified service. With these exceptions the entire force of the Bureau is now under the civil-service rules and vacancies in it can be filled only by the persons standing highest in competitive examinations and certified for appointment by the Civil Service Commission. It has not yet been necessary to hold any examination of candidates for appointment in this Bureau, but it is not doubted that a simple examination can be devised which will test both the mental and the physical qualifications required. The first and most striking effect of the order was to put a stop to the importunity for employment, which had become an intolerable annoyance and a serious hindrance to the proper performance of the public business.

I have the honor to be, with great respect, your obedient servant,
 EDWARD O. GRAVES,
Chief of Bureau.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury

APPENDIX.

NO. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, BONDS, AND NATIONAL BANK NOTES DELIVERED DURING THE FISCAL YEAR 1888.

Class.	Denomination.	Sheets.	Value.
United States notes, series of 1880, unsealed	\$5	365,000	\$7,300,000
Do	10	425,000	17,000,000
Do	20	345,000	27,600,000
Do	50	20,000	4,000,000
Do	100	9,000	3,600,000
Total		1,164,000	59,500,000
Currency certificates, series of 1875, unsealed	10,000	667	20,010,000
Silver certificates, series of 1886, unsealed	1	3,577,000	14,308,000
Do	2	1,819,000	10,552,000
Do	5	2,294,000	45,880,000
Do	10	956,000	38,240,000
Do	20	1,000	80,000
Total		8,147,000	109,060,000
Gold certificates, Department series, unsealed	100	8,000	3,200,000
Do	500	4,000	8,000,000
Do	1,000	4,000	16,000,000
Do	5,000	1,000	20,000,000
Do	10,000	1,000	40,000,000
Total		18,000	87,200,000
Gold certificates, series of 1888, unsealed	5,000	667	10,005,000
Do	10,000	667	20,010,000
Total		1,334	30,015,000
4½ per cent. registered bonds, unsealed	10,000	10,000	100,000,000
Pacific Railroad registered bonds, unsealed	10,000	1,000	10,000,000
National currency, series of 1875	5, 5, 5, 5	111,080	2,221,600
Do	10, 10, 10, 10	2,350	91,000
Do	10, 10, 10, 20	43,473	2,173,650
Do	20, 20, 20, 20	696	50,800
Do	20, 20, 50, 100	50	9,500
Do	20, 20, 20, 50	200	22,000
Do	50, 50	420	42,000
Do	50, 100	3,134	470,100
Do	100, 100	35	7,000
Total		161,378	5,000,730
National currency, series of 1882	5, 5, 5, 5	714,980	14,299,600
Do	10, 10, 10, 20	383,584	19,179,200
Do	50, 100	47,605	7,140,750
Total		1,146,169	40,619,550

No. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, ETC.—Continued.
 RECAPITULATION.

Class.	Sheets.	Valuc.
United States notes, series of 1880, unsealed.....	1, 164, 000	\$59, 500, 000
Currency certificates, series of 1875, unsealed.....	687	20, 010, 000
Silver certificates, series of 1886, unsealed.....	8, 147, 000	109, 060, 000
Gold certificates, Department series, unsealed.....	18, 000	87, 200, 000
Gold certificates, series of 1888, unsealed.....	1, 334	30, 015, 000
4½ per cent. registered bonds, unsealed.....	10, 000	100, 000, 000
Pacific Railroad registered bonds, unsealed.....	1, 000	10, 000, 000
National currency, series of 1875.....	161, 378	5, 090, 730
National currency, series of 1882.....	1, 146, 169	43, 619, 550
Total.....	10, 649, 548	461, 495, 280

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1888.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:			
10 gallon.....	30	1, 500	4, 500
20 gallon.....	2, 930	146, 500	439, 500
30 gallon.....	690	34, 500	103, 500
40 gallon.....	3, 930	196, 500	599, 500
50 gallon.....	39	1, 500	4, 500
60 gallon.....	10	500	1, 500
80 gallon.....	1, 950	97, 500	292, 500
90 gallon.....	70	3, 500	10, 500
Total.....	9, 640	482, 000	1, 446, 000
Stamps for rectifiers, series of 1878:			
5 gallon.....	550	27, 500	110, 000
10 gallon.....	720	36, 000	144, 000
20 gallon.....	710	35, 500	142, 000
30 gallon.....	920	46, 000	184, 000
40 gallon.....	3, 940	197, 000	788, 000
50 gallon.....	230	11, 500	46, 000
70 gallon.....	20	1, 000	4, 000
80 gallon.....	210	10, 500	42, 000
90 gallon.....	100	5, 000	20, 000
100 gallon.....	10	500	2, 000
110 gallon.....	10	500	2, 000
120 gallon.....	10	500	2, 000
130 gallon.....	30	1, 500	6, 000
Total.....	7, 460	373, 000	1, 492, 000
Stamps for wholesale liquor dealers, series of 1878:			
5 gallon.....	300	30, 000	90, 000
10 gallon.....	620	62, 000	186, 000
20 gallon.....	320	32, 000	96, 000
30 gallon.....	60	6, 000	18, 000
40 gallon.....	590	59, 000	177, 000
50 gallon.....	100	10, 000	30, 000
Total.....	1, 990	199, 000	597, 000
Warehouse stamps, series of 1878:			
Distillery warehouse.....	3, 480	348, 000	1, 392, 000
Special bonded warehouse.....	150	15, 000	45, 000
Rowarehousing.....	110	11, 000	33, 000
Total.....	3, 740	374, 000	1, 470, 000
Brewer's permit stamps, series of 1878.....			
	310	31, 000	124, 000
Export tobacco and export cigar stamps, series of 1883:			
Export tobacco.....	210	21, 000	84, 000
Export cigars.....	10	1, 000	4, 000
Total.....	220	22, 000	88, 000

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING
THE FISCAL YEAR 1888—Continued.

Class.	Volumes.	Sheets.	Stamps.
Tobacco stamps, stub, series of 1883:			
10 pound	6,890	551,200	2,756,000
20 pound	5,540	443,200	2,216,000
30 pound	1,820	143,600	728,000
40 pound	1,010	80,800	404,000
50 pound	210	16,800	84,000
60 pound	10	800	4,000
Total	15,480	1,238,400	6,192,000
Snuff stamps, stub, series of 1883:			
10 pound	55	4,400	22,000
20 pound	60	4,800	24,000
Total	115	9,200	46,000
Special-tax stamps for tobacco, series of 1887:			
Dealers in manufactured tobacco	103	5,150	10,300
Manufacturers of cigars	100	1,000	1,000
Total	203	6,150	11,300
Special-tax stamps for liquors, series of 1888:			
Retail liquor dealers	2,305	115,250	230,500
Wholesale liquor dealers	553	5,530	5,530
Retail malt-liquor dealers	1,210	12,100	12,100
Wholesale malt-liquor dealers	470	4,700	4,700
Manufacturers of stills	30	300	300
Rectifiers	112	1,120	1,120
Rectifiers of less than 500 barrels	184	1,840	1,840
Brewers	248	2,480	2,480
Brewers of less than 500 barrels	154	1,540	1,540
Worms	31	310	310
Stills	31	310	310
Total	5,328	145,480	230,730
Special-tax stamps for tobacco, series of 1888:			
Dealers in manufactured tobacco	6,027	301,350	602,700
Manufacturers of cigars	2,200	22,000	22,000
Dealers in leaf tobacco	560	5,600	5,600
Dealers in leaf tobacco less than 25,000 pounds	256	2,560	2,560
Manufacturers of tobacco	188	1,880	1,880
Peddlers of first class	30	300	300
Peddlers of second class	144	1,440	1,440
Peddlers of third class	154	1,540	1,540
Peddlers of fourth class	103	1,030	1,030
Retail dealers in leaf tobacco	10	100	100
Total	9,670	337,780	639,130
Special-tax stamps for oleomargarine, series of 1888:			
Retail dealers	810	8,100	8,100
Wholesale dealers	123	1,230	1,230
Manufacturers, \$600	52	520	520
Manufacturers, \$550	20	200	200
Manufacturers, \$500	20	200	200
Total	1,025	10,250	10,250
Export oleomargarine stamps, series of 1886:			
.....	170	17,000	68,000
Tax-paid stamps for oleomargarine, series of 1886:			
10 pound	1,990	99,500	398,000
20 pound	170	8,500	34,000
30 pound	310	15,500	62,000
40 pound	620	31,000	124,000
50 pound	1,380	54,000	216,000
60 pound	110	5,500	22,000
Total	4,280	214,000	856,000
Beer stamps, series of 1878:			
Hogshead		62,000	1,240,000
Barrel		112,000	2,240,000
$\frac{1}{2}$ barrel		640,000	12,960,000
$\frac{1}{3}$ barrel		21,500	430,000
$\frac{1}{4}$ barrel		2,293,000	45,860,000
$\frac{1}{5}$ barrel		96,500	1,930,000
$\frac{1}{6}$ barrel		446,000	8,920,000
Total		3,680,000	73,600,000

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR.—Continued.

Class.	Sheets.	Value.
Tobacco stamps, strip, series of 1883:		
1 ounce	314, 000	\$12, 560, 000
2 ounce	3, 847, 500	153, 900, 000
3 ounce	304, 500	12, 180, 000
4 ounce	2, 787, 000	111, 480, 000
8 ounce	1, 055, 000	15, 825, 000
16 ounce	406, 000	6, 090, 000
Total	8, 714, 000	312, 035, 000
Tobacco stamps, sheet, series of 1883:		
$\frac{1}{2}$ pound	40, 500	486, 000
1 pound	18, 500	222, 000
2 pound	18, 500	222, 000
3 pound	21, 000	262, 000
4 pound	33, 000	396, 000
5 pound	50, 000	600, 000
Total	181, 500	2, 178, 000
Snuff stamps, small, series of 1883:		
1 ounce	111, 000	21, 756, 000
2 ounce	66, 000	7, 128, 000
3 ounce	3, 200	320, 000
Total	180, 200	29, 204, 000
Snuff stamps, strip, series of 1883:		
4 ounce	48, 000	960, 000
6 ounce	292, 000	5, 840, 000
8 ounce	13, 500	270, 000
16 ounce	56, 000	560, 000
Total	409, 500	7, 630, 000
Snuff stamps, sheet, series of 1883:		
$\frac{1}{2}$ pound	6, 000	72, 000
1 pound	12, 000	144, 000
2 pound	9, 000	108, 000
3 pound	7, 000	84, 000
4 pound	1, 000	12, 000
5 pound	13, 500	162, 000
Total	48, 500	582, 000
Cigar stamps, strip, series of 1883:		
25 cigars	368, 000	3, 680, 000
50 cigars	5, 604, 000	56, 040, 000
100 cigars	808, 000	8, 080, 000
200 cigars	33, 000	165, 000
250 cigars	130, 000	650, 000
500 cigars	13, 000	65, 000
Total	6, 956, 000	68, 680, 000
Cigarette stamps, small, series of 1883:		
10 cigarettes	2, 220, 000	177, 600, 000
20 cigarettes	54, 000	4, 320, 000
Total	2, 274, 000	181, 920, 000
Cigarette stamps, strip, series of 1883:		
50 cigarettes	11, 000	132, 000
100 cigarettes	32, 000	320, 000
Total	43, 000	452, 000
Lock seals, series of 1878	2, 000	100, 000
Lock seals, series of 1875	2, 778	150, 012
Hydrometer labels	250	5, 000

NO. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1888—Continued.

RECAPITULATION.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878.....	9,640	482,000	1,446,000
Stamps for rectifiers, series of 1878.....	7,460	373,000	1,492,000
Stamps for wholesale liquor dealers, series of 1878.....	1,990	199,000	597,000
Warehouse stamps, series of 1878.....	3,740	374,000	1,470,000
Brewers' permit stamps, series of 1878.....	310	31,000	124,000
Export tobacco and export cigar stamps, series of 1883.....	220	22,000	88,000
Tobacco stamps, stub, series of 1883.....	15,480	1,238,400	6,192,000
Snuff stamps, stub, series of 1883.....	115	9,200	46,000
Special-tax stamps for tobacco, series of 1887.....	203	6,150	11,300
Special-tax stamps for liquors, series of 1888.....	5,328	145,480	260,730
Special tax stamps for tobacco, series of 1888.....	9,670	337,780	639,130
Special-tax stamps for oleomargarine, series of 1888.....	1,025	10,250	10,250
Export oleomargarine stamps, series of 1883.....	170	17,000	68,000
Tax paid stamps for oleomargarine, series of 1886.....	4,280	214,000	856,000
Beer stamps, series of 1878.....	3,680,000	73,600,000	312,035,000
Tobacco stamps, strip, series of 1883.....	8,714,000	342,035,000	2,178,000
Tobacco stamps, sheet, series of 1883.....	181,500	29,204,000	7,630,000
Snuff stamps, small, series of 1883.....	180,200	48,500	582,000
Snuff stamps, strip, series of 1883.....	409,500	6,956,000	68,680,000
Snuff stamps, sheet, series of 1883.....	43,000	2,274,000	181,420,000
Cigar stamps, strip, series of 1883.....	43,000	2,000	100,000
Cigarette stamps, small, series of 1883.....	2,000	2,778	150,012
Cigarette stamps, strip, series of 1883.....	2,778	250	5,000
Lock seals, series of 1878.....			
Lock seals, series of 1875.....			
Hydrometer labels.....			
Total.....	59,631	25,950,988	689,836,422

NO. 3.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1888.

Class.	Volumes.	Sheets.	Stamps.
Customs liquor stamps, series of 1886.....	1,400	140,000	280,000
Customs fee tickets:			
20 cents.....	140	14,000	700,000
30 cents.....	4	400	20,000
40 cents.....	15	1,500	75,000
50 cents.....	5	500	25,000
60 cents.....	38	3,800	190,000
Total.....	202	20,200	1,010,000
Customs cigar stamps, series of 1879:			
25 cigars.....		88,000	860,000
50 cigars.....		118,000	1,180,000
100 cigars.....		25,000	250,000
Total.....		229,000	2,290,000
Customs cigarette stamps, series of 1879:			
10 cigarettes.....		3,000	300,000
20 cigarettes.....		3,000	300,000
100 cigarettes.....		4,000	40,000
Total.....		10,000	640,000
Customs opium stamps, series of 1879.....		21,000	210,000

RECAPITULATION.

Customs liquor stamps, series of 1886.....	1,400	140,000	280,000
Customs fee tickets.....	202	20,200	1,010,000
Customs cigar stamps, series of 1879.....		229,000	2,290,000
Customs cigarette stamps, series of 1879.....		10,000	640,000
Customs opium stamps, series of 1879.....		21,000	210,000
Total.....	1,602	420,200	4,430,000

CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 531

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1888.

Class.	Volumes.	Sheets.
Disbursing officers' checks:		
On assistant treasurers, two-subject, payable to order—		
For Treasury Department.....	210	18,600
For War Department.....	447	42,800
For Navy Department.....	152	14,200
For Department of the Interior.....	107	8,050
For Department of Justice.....	36	3,100
On assistant treasurers, four-subject, payable to order—		
For Treasury Department.....	460	58,200
For War Department.....	327	32,950
For Navy Department.....	55	5,650
For Department of Justice.....	46	4,600
For Post-Office Department.....	29	7,100
On assistant treasurers, two-subject, payable to bearer—		
For Treasury Department.....	18	1,800
For War Department.....	66	5,550
For Navy Department.....	4	200
For Department of the Interior.....	55	3,950
On assistant treasurers, four-subject, payable to bearer—		
For Treasury Department.....	120	13,000
For Post-Office Department.....	32	9,600
On Treasurer, four-subject, payable to order.....	29	5,050
On Treasurer, two-subject, payable to bearer.....	181	13,100
On Treasurer, four-subject, payable to bearer.....	49	8,500
Pension checks:		
On Treasurer.....	10	2,000
On assistant treasurers.....	1,722	344,400
On depositaries.....	68	13,600
Interest checks:		
Funded loan of 1891, 4½ per cent.....	173	8,765
Consols of 1907, 4 per cent.....	598	29,900
Pacific Railroad bonds.....	20	1,000
Treasurer's transfer checks:		
Cash division.....	2	300
Loan division.....	60	3,000
Redemption division.....	5	1,000
National bank redemption agency.....	8	1,500
Checks:		
Commissioners of the District of Columbia.....	70	8,750
Mexican indemnity.....		600
Transfer orders.....	4	1,000
Drafts:		
On Treasury warrants.....	10	2,500
On War warrants.....	10	2,500
On Customs warrants.....	10	2,500
On Internal-revenue warrants.....	10	2,500
On Interior warrants.....	8	2,000
On Interior-civil warrants.....	10	2,500
On miscellaneous warrants.....	3	750
Licenses:		
To masters.....	6	1,800
To mates.....	10	3,000
To chief engineers.....	10	3,600
To second-class engineers.....	10	3,000
To special engineers.....	50	15,000
To first-class pilots.....	7	2,100
To second-class pilots.....	10	3,000
Post-office warrants.....	1,703	42,575
Post-office transfer drafts.....	120	8,500
Post-office collection drafts.....	37	1,850
Post-office money-order drafts.....	2,832	50,000
Post-office inspectors' commissions.....	200	200
Debenture certificates.....	175	35,000
Pension certificates:		
Invalids.....		30,200
Invalids, increase.....		45,330
Fathers and mothers.....		5,011
Widows with minors.....		3,000
Widows.....		1,020
Minor children.....		1,018
Organization certificates for national banks.....		503
Certificates of letters patent.....		27,952
Certificates for Chinese laborers.....	302	30,200
Requests for transportation.....	198	17,900
Letter-heads for Surgeon-General's office.....		2,025
Total.....	10,844	1,020,248

No. 5.—SUMMARY OF ALL CLASSES OF WORK DELIVERED.

Classes.	Sheets.
United States notes, certificates of deposit, and national-bank notes.....	10, 649, 548
Internal-revenue stamps.....	25, 650, 988
Customs stamps.....	420, 260
Checks, drafts, certificates, etc.....	1, 020, 248
Aggregate.....	38, 040, 984

No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1888.

Items.	Number.	Amount.
The amounts charged for the following work were transferred from the appropriations stated, and deposited on account of miscellaneous receipts:		
Appropriation for collecting revenue from customs:		
Engraved hand-stamps.....	12	\$60. 00
Engraved steel dies for car-seals.....	151	75. 50
Engraved steel dies for Canadian transit trade.....	42	30. 00
Appropriation for engraving and printing portraits of Hon. Lewis Beach:		
Printed portraits.....	12, 500	242. 50
Appropriation for engraving and printing portraits of Hon. John Arnot, jr.:		
Printed portraits.....	12, 500	242. 50
Appropriation for engraving and printing portraits of Hon. W. H. Cole:		
Printed portraits.....	12, 500	242. 50
Appropriation for engraving and printing portraits of Hon. W. T. Price:		
Printed portraits.....	12, 500	242. 50
Appropriation for engraving and printing portraits of Hon. A. Dowdney:		
Engraved plate.....	1	138. 92
Printed portraits.....	12, 500	242. 50
Appropriation for engraving and printing portraits of Hon. A. F. Pike:		
Printed portraits.....	12, 000	232. 80
Appropriation for engraving and printing portraits of Hon. J. A. Logan:		
Printed portraits.....	16, 700	350. 70
Appropriation for contingent expenses of Treasury stationery:		
Printed reams of letter-heads.....	10	60. 00
Printed note-heads.....	6, 240	8. 11
Printed envelopes.....	8, 000	10. 40
Appropriation for contingent expenses of Treasury miscellaneous items:		
Furnished matrix for seal.....	1	6. 80
Recast canceling leads.....	74	5. 52
Repaired seals.....	2	4. 70
Appropriation for sealing and separating United States securities:		
Repaired separating machines.....	3	44. 50
Repaired sealing presses.....	2	5. 18
Furnished stands for sealing presses.....	2	19. 00
Furnished guards for sealing presses.....	2	10. 74
Placed chains and padlocks on presses.....	2	. 35
Placed lock-faucet on benzine barrel.....	1	2. 52
Appropriation for distinctive paper for United States securities:		
Repaired hand-truck.....	1	5. 30
Furnished buckle for leather strap.....	1	. 25
Sharpened knives.....	2	22. 32
Appropriation for expenses of national currency:		
Repaired paper-cutting machine.....	1	20. 71
National banks:		
Engraved face plates.....	254	18, 000. 00
War Department:		
Repaired seal.....	1	4. 23
Post-Office Department:		
Furnished brass dies.....	2	31. 00
Expenses of printing portraits and vignettes:		
Printed India proofs.....	154	22. 13
Printed French India proofs.....	167	16. 70
Printed plain proofs.....	8, 651	190. 25
Public Printer:		
Printed portraits of Hon. Lewis Beach.....	1, 925	37. 35
Printed portraits of Hon. John Arnot, jr.....	1, 925	37. 35
Printed portraits of Hon. W. H. Cole.....	1, 925	37. 35
Printed portraits of Hon. W. Y. Price.....	1, 925	37. 35
Printed portraits of Hon. A. F. Pike.....	1, 925	37. 35
Printed portraits of Hon. A. Dowdney.....	1, 925	37. 35

CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 53

No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS, ETC.—Continued.

Items.	Number.	Amount.
Public Printer—Continued.		
Printed portraits of Hon. J. A. Logan	170	\$3.57
Perforated and numbered foreign-letter labels	956,384	407.52
Perforated sheets of letter labels	20,980	36.88
Bulkeley, Raiguel & Co.:		
Furnished pounds of dried pulp	81,627	1,571.32
Total		<u>22,834.52</u>
The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing:		
Appropriations for sealing and separating United States securities:		
Furnished pounds of carmine ink	30	180.00
Furnished pounds of extra-fine red ink	276	1,104.01
Furnished pounds of thin varnish	10	2.00
Furnished pounds of sheet zinc	55	3.41
Furnished pounds of oleine compound	5	.90
Furnished pounds of rotten stone	1	.06
Furnished pounds of patent drier	3	.11
Furnished gallons of benzine	158	15.18
Furnished gallons of sperm oil	11	9.35
Furnished gallons of kerosene oil	7	1.09
Furnished gallons of mordant oil	1	4.00
Furnished yards of thin muslin	1,920	53.48
Furnished yards of bleached muslin	3	.27
Furnished feet of gutta-percha belting	102	11.26
Furnished reams of paper	6 $\frac{1}{2}$	28.54
Furnished reams of manila paper	$\frac{1}{2}$	.94
Furnished violin strings	12	.80
Furnished sheets emery cloth	12	.36
Furnished tape	1	1.50
Furnished oil-stoves	1	.23
Furnished nail-brushes	9	6.75
Furnished quoins	3	1.50
Furnished fly-sticks	20	1.20
Furnished files	6	1.16
Furnished guards for presses	2	4.14
Furnished chains and padlocks	2	1.67
Furnished lock-faucet for benzine barrel	1	2.81
Furnished pica slugs	38	2.80
Furnished pieces of pica furniture	78	16.30
Furnished thick leads	96	2.80
Furnished thin leads	96	2.80
Recast rollers	8	7.28
Appropriation for examination of national banks and bank plates:		
Furnished gallons of cylinder oil	4 $\frac{1}{2}$	3.89
Furnished gallons of sperm oil	4	3.58
Furnished gallons of Gillingham's polish	1	3.50
Furnished pounds of cotton waste	80	7.51
Furnished pounds of oleine-compound	5	.90
Furnished pounds of Eureka packing	5	2.59
Furnished pounds of candles	1	.11
Furnished pounds of laundry soap	10	.38
Furnished yards of oil-cloth	6	5.10
Furnished feet of rubber hose	25	2.47
Furnished sheets of emery cloth	12	.36
Furnished Ainswerth belt-clamp	1	15.00
Furnished D. K. Miller's padlock	1	.63
Furnished Disston's saw	1	1.40
Furnished gouge chisel	1	.25
Furnished wooden wedges	200	5.50
Furnished sprinkling-can	1	.75
Furnished brooms	3	.89
Coast and Geodetic Survey Office:		
Furnished pounds of black ink	1,050	525.00
Furnished pounds of soft black ink	5	2.03
Furnished gallons of oil	20	20.00
Furnished yards of printers' blanket	14	112.00
Hydrographic Office:		
Furnished pounds of black ink	525	262.50
Furnished gallons of medium oil	15	18.50
War Department:		
Furnished pounds of black ink	50	25.00
State Department:		
Furnished yards of rubber cloth	24	.96
Furnished yards of printers' blanket	24	15.75
Furnished yards of thin muslin	1924	5.18
Furnished pounds of black ink	15	7.50

NO. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS, ETC.—Continued.

Items.	Number.	Amount.
State Department—Continued.		
Furnished pounds of whiting.....	24	\$0.24
Furnished gallons of medium oil.....	1	1.10
V. Fischer:		
Furnished blank steel die.....	1	4.87
Total.....		2,522.13

RECAPITULATION.

Amount of miscellaneous work done, deposited on account of miscellaneous receipts.....	\$22,834.52
Amount of materials furnished, deposited to credit of materials and miscellaneous expenses, Bureau of Engraving and Printing.....	2,522.13
Aggregate.....	25,356.65

NO. 7.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1890.

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes and certificates.....	7,500,000	Registry certificates.....	5,000
United States registered bonds.....	19,700	License certificates.....	50,000
National currency, series of 1875.....	175,000	Pension certificates.....	110,000
National currency, series of 1882.....	1,200,000	Form for letters patent.....	25,000
Internal-revenue stamps.....	32,287,000	Post-office warrants.....	90,000
Customs stamps.....	395,000	Post-office collection drafts.....	5,000
Pension checks.....	460,000	Post-office transfer drafts.....	5,000
Disbursing officers' checks.....	243,000	Post-office money-order drafts.....	36,000
Interest checks.....	40,000	Post-office inspectors' commissions.....	200
Transfer checks.....	7,000	Commissions for attorneys and marshals.....	150
District of Columbia checks.....	10,000	Commissions for judges.....	100
Drafts on warrants.....	16,000	Army officers' commissions.....	2,000
Transfer orders.....	500		
Certificates of organization.....	500	Total.....	42,722,150
Debenture certificates.....	40,000		

Printing miscellaneous portraits.....	103,000
Printing letter-heads, note-heads, envelopes, etc.....	19,000
Printing portraits and vignettes.....	9,000
Numbering and perforating letter labels.....	1,000,000
Perforating sheets of letter labels.....	27,000
Engraving national currency face plates.....	450
Engraving miscellaneous plates.....	1
Engraving seals for customs collectors, etc.....	205
Engraving and repairing seals for Departments.....	3
Repairing, separating, cutting, and canceling machines, etc., for Treasury Department.....	16
Re-casting canceling leads.....	14
Plate-printers' ink for Departments..... pounds..	1,650
Plate-printers' oil for Departments..... gallons..	65
Plate-printers' blanket for Departments..... yards..	20
Thin muslin for Departments..... do..	2,100
Typographic ink for Departments..... pounds..	300
Producing and drying pulp from maceration..... do..	100,000

No. 8.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS, AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING, FOR THE LAST ELEVEN FISCAL YEARS.

Fiscal years.	U. S. notes, bonds, and certificates.	National currency.	Internal-revenue stamps.	Customs stamps.	Checks, drafts, certificates, etc.	Total number of sheets produced.	Expenditures.	Average cost per 1,000 sheets.	Average number of employés.	Average number of sheets per employé.
1878.....	2,610,148	2,422,764	7,014,133	480,017	571,694	13,098,766	\$538,861.33	\$41.14	522	25,093
1879.....	4,946,948	1,938,564	13,752,562	182,250	573,706	21,394,030	814,077.01	38.05	804	26,609
1880.....	5,931,840	1,379,588	15,335,354	197,179	761,124	23,605,085	883,171.95	37.41	905	26,083
1881.....	5,333,812	1,831,476	17,981,693	197,000	673,680	26,017,661	901,165.28	34.64	958	27,158
1882.....	5,571,597	2,069,011	22,561,057	277,400	633,419	31,112,484	936,757.62	30.11	1,011	30,774
1883.....	6,775,250	2,456,755	22,991,641	410,700	696,400	33,330,746	1,104,986.43	33.15	1,173	28,415
1884.....	6,127,000	2,068,193	20,859,407	293,000	858,299	30,205,899	977,301.65	32.35	1,193	28,310
1885.....	5,214,668	2,479,868	19,541,977	255,314	725,879	28,217,706	865,195.47	34.21	1,133	24,905
1886.....	2,045,625	2,331,623	20,607,750	283,500	786,998	26,653,496	763,207.84	28.63	886	30,085
1887.....	6,472,959	711,907	24,366,700	314,700	785,941	32,652,207	794,477.90	24.33	840	38,872
1888.....	9,342,001	1,307,547	25,950,988	420,200	1,020,248	38,040,984	948,995.83	24.95	895	42,504

No. 9.—STATEMENT SHOWING THE NUMBER OF EMPLOYÉS ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.

Months.	Fiscal years.										
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.	1886-'87.	1887-'88.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839	864
August.....	459	677	888	934	979	1,090	1,219	1,165	907	828	879
September.....	487	679	896	956	988	1,110	1,202	1,175	902	824	879
October.....	531	782	896	960	1,004	1,163	1,199	1,175	901	824	892
November.....	492	796	897	949	1,014	1,187	1,195	1,170	889	835	894
December.....	496	844	909	964	1,017	1,203	1,187	1,163	888	844	893
January.....	513	835	896	967	1,038	1,218	1,188	1,154	885	847	892
February.....	529	853	911	983	1,035	1,228	1,186	1,153	881	848	905
March.....	563	812	908	984	1,037	1,226	1,182	1,145	875	848	907
April.....	571	869	917	973	1,031	1,223	1,185	1,048	868	846	908
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	844	913
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	845	913

(No. 6.)

REPORT OF THE FIRST COMPTROLLER.

**TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, September 17, 1888.**

SIR: In compliance with the request contained in your letter of July 20, 1888, I have the honor to submit the following report of the business transacted in this office during the fiscal year ended June 30, 1888.

WARRANTS.

The following warrants were received, examined, countersigned, entered on registers, and posted into ledgers, under their several heads of appropriations, viz:

Kind of warrant.	Number.	Amount.
APPROPRIATION.		
Treasury proper.....	38	\$57,512,730.13
Public debt.....	3	319,745,547.93
Diplomatic and consular.....	10	616,663.22
Customs.....	12	25,120,950.08
Internal revenue.....	7	4,445,613.25
Judiciary.....	9	4,749,086.43
Interior civil.....	13	7,566,928.13
Indians and pensions.....	38	118,775,874.99
War.....	27	34,605,563.57
Navy.....	13	15,580,954.95
	170	588,719,921.68
PAY (ACCOUNTABLE AND SETTLEMENT).		
Treasury proper.....	4,891	35,469,257.71
Public debt.....	61	302,032,777.39
Quarterly salaries.....	2,313	645,257.27
Diplomatic and consular.....	4,527	1,641,464.19
Customs.....	4,261	20,910,209.19
Internal revenue.....	2,954	3,845,531.97
Judiciary.....	4,014	4,184,987.06
Interior civil.....	2,918	7,942,048.26
Indians and pensions.....	6,544	90,457,303.70
War.....	6,220	39,976,804.83
Navy.....	3,606	23,866,386.00
	42,309	531,002,717.67
COVERING (REPAY).		
War.....	1,770	1,473,727.19
Navy.....	354	6,391,921.50
Indian and Pension.....	922	4,608,150.03
Miscellaneous: Customs, internal revenue, public debt, diplomatic and consular, quarterly salaries, Treasury, Judiciary, and Interior civil.....	2,816	2,274,788.35
	5,862	14,748,587.07

Kind of warrant.	Number.	Amount.
COVERING (REVENUE).		
Miscellaneous	8,975	\$309,692,161.92
Customs	1,599	219,091,173.63
Internal revenue	851	124,296,871.98
Land	1,066	11,202,017.23
	12,491	664,282,224.76
Grand total	60,832	1,798,753,451.14

The following accounts have been received from the auditing officers, revised, recorded, and the balances therein certified to the Register of the Treasury, viz :

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in foot-ings.
FROM THE FIRST AUDITOR.			
<i>1. Judiciary:</i>			
Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; pay of bailiffs, etc.; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States Commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government.....	8,176	144,307	\$9,019,137.53
<i>2. Public debt:</i>			
Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two-year notes and compound-interest notes; gold certificates; refunding certificates; interest on Pacific Railroad stock; purchase of bonds for sinking fund Union Pacific Railroad and branches; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; Louisville and Portland canal stock; old funded debt of District of Columbia.....	710	1,509,235	259,565,243.82
<i>3. Treasurer's general accounts:</i>			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made therefrom	4	105,249	2,536,444,149.60
<i>4. Assistant Treasurers' accounts:</i>			
Accounts of the several Assistant Treasurers of the United States for salaries of employes, and incidental expenses of their offices	84	2,429	373,168.40
<i>5. Mint and Assay offices:</i>			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employes, and for bullion deposits, purchases, transfers, etc	396	80,982	631,117,574.78
<i>6. Transportation of coin and securities:</i>			
Accounts of express companies for transportation of coin, United States currency, national-bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national-bank notes for redemption, stamps, stationery, etc	331	73,665	189,045.35
<i>7. Congressional:</i>			
Accounts for salaries and mileage of Senators and Representatives; for salaries of officers and employes, and for contingent expenses of the two houses of Congress.....	108	10,973	2,595,071.87

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM THE FIRST AUDITOR—continued.			
8. Executive: Accounts for salaries and contingent expenses of the Executive Office; accounts of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments; accounts of the Department of Agriculture for salaries, contingent expenses, and authorized disbursements and accounts for agricultural experiment stations in the several States.....	1, 233	180, 739	\$15, 732, 500. 53
9. Public printing: Accounts of the Public Printer for salaries and wages of employes of the Government Printing Office, for purchase of material, and for the contingent expenses of the same	133	71, 353	3, 185, 103. 13
10. Library of Congress: Accounts of the Librarian of Congress for salaries and expenditures under appropriations provided by law; accounts of the disbursing agent of Joint Library Committee of Congress for salaries and expenditures.....	45	759	104, 160. 62
11. District of Columbia: Accounts of the Commissioners of the District for disbursements under the several appropriations provided by Congress; all accounts for expenditures, one-half of which is paid from revenues of the District; general accounts between the United States and the District of Columbia; and accounts of the collector of taxes with the District of Columbia.....	310	63, 757	9, 056, 461. 13
12. Public buildings and grounds: Accounts for purchase of sites and construction of public buildings in the States and Territories; for salaries of employes payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, etc.; for disbursements on account of the building of the State, War, and Navy Departments; for repairs of the Capitol and extension of grounds; Washington Monument; Newburgh Monument; care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for purchase of site and construction of building for Library of Congress	573	68, 996	8, 257, 366. 94
13. Territorial: Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories	191	4, 057	241, 884. 41
14. Inspection of steam-vessels: Accounts for salaries and incidental expenses of inspectors of steam-vessels.....	1, 259	12, 783	211, 067. 87
15. Outstanding liabilities: Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury	123	148	34, 988. 12
16. Miscellaneous: Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Ethnology, United States Fish Commission, United States Civil Service Commission, Interstate Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Columbian Institution for the Deaf and Dumb, Freedman's Hospital, Garfield Hospital, and Howard University; accounts for final expenditures connected with the Industrial Expositions at New Orleans; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter United States Supreme Court; for reporting decisions of United States Court of Claims; for suppressing counterfeiting and other crimes; for protection and improvement of Yellowstone National Park and Hot Springs Reservation; for stationery for Treasury Department and its various branches; for paper for the national currency; accounts with railroads for transportation of Government agents and property; interest accounts with Pacific railroads aided by issue of bonds; transfer accounts of various kinds, and accounts for sales of old material, etc., for all Departments of the Government, subordinate Bureaus, offices, and public buildings	1, 298	48, 068	326, 986, 026. 16
Total for First Auditor	14, 974	42, 377, 500	3, 703, 112, 950. 26

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM FIFTH AUDITOR.			
<i>17. Foreign intercourse:</i>			
A accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, etc.) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire, expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; accounts relating to relief and protection of American seamen in foreign countries; accounts of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by United States consular officers; accounts of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service; accounts arising under treaties and conventions (including judgments of the Court of Alabama Claims); accounts of agents and commissioners of the United States to international expositions and congresses; accounts for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers	5, 812	48, 871	\$5, 293, 793. 28
<i>18. Internal revenue:</i>			
(a) Accounts of collectors of internal revenue for collections. (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal-revenue accounts, including accounts with the commissioners of internal revenue for stamps; accounts for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal-revenue agents; for transportation for the internal-revenue service, and for the settlement of all claims arising under the internal-revenue and direct-tax laws	2, 734	104, 769	921, 603, 668. 73
<i>19. Miscellaneous:</i>			
A accounts for salaries and contingent expenses of the Department of State; for contingent expenses of Post-Office Department and Patent Office; accounts relating to the census; accounts for the preservation of collections, National Museum, and for international exchanges, Smithsonian Institution	201	15, 779	482, 853. 94
Total from Fifth Auditor	8, 747	169, 419	927, 380, 315. 95
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
<i>20. Public lands:</i>			
A accounts of surveyors-general for salaries and contingent expenses of their offices; accounts of deputy surveyors for surveying under contract; accounts of receivers of public moneys for sale of public lands; accounts of receivers acting as disbursing agents for payment of salaries, contingent expenses, expenses of depositing public moneys, and hearing fees; accounts for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous accounts, such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; accounts with railroads for transportation for the public land service; accounts for stationery and printing furnished to surveyors-general, registers, and receivers	3, 548	31, 787	17, 227, 701. 60

RECAPITULATION.

Accounts from—	Number of accounts.	Number of vouchers.	Amounts involved in footings.
First Auditor	14, 974	2, 377, 500	\$3, 703, 112, 950. 26
Fifth Auditor	8, 747	169, 419	927, 380, 315. 95
Commissioner General Land Office	3, 548	31, 787	17, 227, 701. 60
Grand total	27, 269	2, 578, 706	4, 647, 720, 967. 81

REQUISITIONS.

Requisitions for advances of money from the Treasury to disbursing officers examined, recorded, and passed.....	3,817
Requisitions of the Secretary of State in payment of drafts of United States diplomatic and consular officers drawn on the Department of State.....	1,144
Requisitions issued by the First Comptroller in payment of drafts of United States consular officers drawn on the Treasury Department.....	796
Requisitions on the chief clerk and the stationery clerk of the Department for sundry supplies and stationery for the use of the office.....	303
Total	6,060

MISCELLANEOUS WORK.

Official letters written.....	19,558
Letters received, briefed, and referred.....	7,578
Bonds, contracts, and powers of attorney examined, approved, registered, and filed.....	5,337
Certificates of deposit examined, indorsed, and referred.....	1,455
Internal-revenue stamp-books counted and certified.....	38,789
Internal-revenue tax-list receipts registered, scheduled, and referred.....	764
Internal-revenue collectors' special allowances examined, recorded, and referred.....	164
Copies of reports on accounts made and transmitted.....	831
Bonds of indemnity examined and approved.....	166
Accounts received and registered.....	27,157
Accounts indexed.....	30,887
Warrants examined and checked on registers of accounts.....	12,467
Folios copied.....	28,157

The foregoing statement omits mention of a very large amount of official work entirely of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of and decision upon legal points arising in the adjustment of accounts; the examination of and decision upon applications for the issuing of duplicates in lieu of bonds and other securities lost or destroyed, and also for the transfer of the same; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; the examination of official bonds; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

COMPENSATION OF COMMISSIONERS OF CIRCUIT COURTS, DISTRICT ATTORNEYS, MARSHALS, AND CLERKS.

I call your attention again to the compensation of commissioners of circuit courts, district attorneys, marshals, and clerks.

From what I have observed in the examination of the accounts of commissioners I am satisfied that their compensation is out of proportion to the amount of service which they render. They are simply examining, bailing, and committing magistrates; and I find that in some cases their fees are as much as or more than \$5,000 a year. This arises from the practice in which they indulge of requiring all warrants which they issue for the arrest of supposed violators of law to be returnable before them, by which they make very large fees, and the Government is put to great additional expense in the transportation of the accused parties for long distances, as well as the mileage of witnesses who may be summoned to testify against them, that the trial may take place before them—while there may be a commissioner living in the immediate neighborhood of the parties arrested. I have recommended that a law be passed, requiring all commissioners when issuing warrants to make them returnable before themselves or before some other commissioner, and that the marshal should be required to return said warrant before

the commissioner living nearest to where the party may be arrested, and where it would be most convenient for the witnesses to attend. I am glad to state that Congress has taken hold of this matter, and that in the sundry civil bill, which has been virtually passed, it has been provided for, for the present year, and that Congress has even gone further, and enacted what will lessen, in my opinion, the number of frivolous cases instituted by commissioners and others, that no warrant shall be issued by a commissioner unless upon the affidavit of some person having personal knowledge of the particular charge made against the person named therein. This should be enacted into a general law.

I have discovered, also, in the settlement of the accounts of district attorneys, marshals, and clerks, who are paid by fees, with the exception of a small amount paid to district attorneys as salary, a great disposition on the part of many of them to charge illegal fees in order to obtain the maximum allowed by law, and to resort to very questionable practices for that purpose; but I am of the opinion that the whole fee system should be abolished, and fair and reasonable salaries given to such officers as are now paid by fees, with the exception of commissioners, and that there should be a limit to the amount of fees which these last-named officers are permitted to retain for their services.

I have observed that, in the last two or three Congresses, bills have been introduced into the House providing for the payment of fixed salaries rather than fees, but up to the present time none has been passed. I consider that the interests of the public service would be greatly subserved by the passage of such a bill, abolishing the fee system and giving fair and reasonable compensation for the services rendered. I hope you will adopt the above suggestions and recommend the same favorably to Congress.

STATUTES OF LIMITATIONS AS TO CLAIMS FOR AND AGAINST THE GOVERNMENT.

I am very glad to see that Congress has lately passed an act with the following title:

An act requiring notice of deficiency in accounts of principals to be given to sureties upon bonds of United States officials, and fixing a limitation of time within which suits shall be brought against said parties upon said bonds.

The purport of said act is, that, after the settlement by the accounting officers of the Treasury of an account of an official of the United States, or an officer disbursing and chargeable with public moneys, if it shall thereby appear that he is indebted to the United States, suit shall be instituted upon the bond within five years or the sureties of said party shall not be liable thereon.

This is certainly a wise and wholesome provision, as well as just towards sureties upon official bonds; but it is my judgment that this should be supplemented by a general statute of limitations embracing claims that may be presented against the United States, reserving the rights of persons who may be under some legal disability. I have, in my former reports, called attention to this subject, showing the propriety of having a general statute of limitations against old and stale claims against the Government, because, by reason of the lapse of time and the difficulty of obtaining evidence upon which to base any decision, the Government would be at a disadvantage and liable to suffer loss. It is true that there are certain special statutes of limitations, but there are none of a general character.

Should such a statute be passed by Congress, it should take effect some time in the future. The wisdom of such a Federal statute is evidenced by the fact that, in every State in the Union, there is a general statute law limiting the time within which suits may be instituted for and against the respective States.

It gives me great pleasure to say that the officers and employés of this Bureau have discharged their respective duties with promptness and fidelity, by reason of which the back work which had accumulated some years since has been disposed of, and the current work at the same time done, so that were no new business to be received, what is now in the office could be completed within fifteen days, excepting, perhaps, those cases which would be held up for the purpose of receiving explanations to items which might for some cause be suspended.

I have the honor to be, very respectfully,

M. J. DURHAM,
Comptroller.

Hon C. S. FAIRCHILD,
Secretary of the Treasury.

(No. 7.)

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., October 31, 1888.

SIR: In compliance with your request of July 20 last, I have the honor to lay before you a report of the transactions of this office during the past fiscal year and of the present condition of the public business intrusted to my charge.

The Second Comptroller examines and finally settles all accounts and claims reported by the Second, Third, and Fourth Auditors of the Treasury.

The following is a summary statement of the work performed in the office during the fiscal year ended June 30, 1888, in tabular form, with comparative statement showing the work of like character in the preceding fiscal year:

Total number of accounts, claims, and cases settled.

From—	1888.		1887.	
	Number.	Amount.	Number.	Amount.
Second Auditor.....	23,557	\$37,035,089	28,255	\$47,285,256
Third Auditor.....	15,182	112,268,656	14,765	102,096,136
Fourth Auditor.....	3,032	18,579,631	2,626	18,079,911
Various sources.....	9,696	29,102	5,356	23,468
Grand total.....	51,467	167,912,478	51,002	167,464,773

The average number of Clerks employed during the fiscal year 1887 was 62; during the past fiscal year, 56. The actual number on the rolls each year was 67 in 1887, and 59 in 1888, showing a reduction of 8 in the latter year. The number employed in 1887 was 12 less than in 1886.

The work of the office is distributed among seven divisions, known as the Army Back-Pay and Bounty Division, employing 12 clerks; Army Paymasters' Division, 5 clerks; Army Pension Division, 7 clerks; Quartermasters' Division, 7 clerks; Navy Division, 3 clerks; Indian Division, 4 clerks; Miscellaneous Division, 5 clerks; with a chief in charge of each division. There are, besides, 2 requisition clerks, a register, and a stenographer, and 4 clerks employed on the Soldiers' Home roll, making the total clerical force, including chiefs of division, at the present time, 58. There is one vacancy in the office.

The following is a detailed statement of the accounts and claims revised and settled during the year in each division, with a general statement of their character :

ARMY BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount allowed.
Soldiers' pay and bounty allowed.....	7,437	\$882,202
Soldiers' pay and bounty disallowed.....	11,417	.....
Total.....	18,854	882,202

On July 1, 1888, there were on hand and unadjusted 1,011 claims, estimated to be twenty-two days' work of the division.

ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
Army Paymasters, for pay of the Army.....	1,042	\$26,980,959
Soldiers' Home accounts.....	32	416,203
Special Army accounts.....	213	310,263
Duplicate checks approved.....	551	29,102
Total.....	1,888	27,737,127

On July 1, 1888, there remained in this division, unadjusted, 84 Army Paymasters' accounts, 7 Soldiers' Home accounts, and 6 special Army accounts; in all, 97 accounts, or fifteen days' work of the division.

ARMY PENSION DIVISION.

Character of the accounts.	Number.	Amount allowed.
Accounts of Pension Agents for Army pensions.....	643	\$77,046,281
Pension re-imbusement claims allowed.....	2,284	131,025
Pension re-imbusement claims disallowed.....	93	.....
Total.....	3,020	77,177,306

On July 1, 1888, there were awaiting adjustment 14 Pension Agents' accounts, and 6 re-imbusement claims, comprising about fifty-two days' work of the division. Of these accounts and claims undergoing examination, but seven were filed in the office earlier than June 25, 1888.

QUARTERMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
Disbursing officers of the Quartermaster's Department, for regular and incidental expenses.....	1,321	\$15,526,852
Disbursing officers of the Subsistence Department.....	830	3,001,489
Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, etc.....	155	10,097,149
Disbursing officers of the Signal Service.....	83	954,628
Total.....	2,389	29,580,118

On July 1, 1888, there remained in this division, awaiting examination, 12 Engineers' accounts, 15 Quartermasters' accounts, 5 subsistence accounts, and 4 Signal Service accounts, estimated to be equivalent to the work of the division for nine days.

NAVY DIVISION.

Character of the accounts.	Number.	Amount allowed.
Paymasters of the Navy at navy-yards and Navy agents	318	\$16, 145, 712
Disbursing officers of the Marine Corps	16	700, 233
Navy Pension Agents for Navy and Marine Corps	48	1, 201, 757
Miscellaneous naval accounts	1, 254	92, 639
Navy financial agents	5	22, 236
Officers' and sailors' back-pay, bounty, and prize money allowed	1, 122	417, 054
Officers' and sailors' back-pay, bounty, and prize money disallowed	269	.....
Total	3, 032	18, 579, 631

On July 1, 1888, there were in this division, unadjusted, 6 Navy Paymasters' accounts, 1 Navy pension account, 1 Marine Corps account, 1 miscellaneous account, and 44 back-pay and bounty claims, not exceeding eight days' work of the division.

INDIAN DIVISION.

Character of the accounts.	Number.	Amount allowed.
Indian Agents' current and contingent expenses, annuities, and installments ..	292	\$1, 561, 191
Miscellaneous Indian claims	2, 666	3, 878, 429
Total	2, 958	5, 439, 620

On July 1, 1888, there were awaiting examination in this division 12 Indian Agents' accounts and 18 miscellaneous Indian claims, estimated to be five days' work of the division.

MISCELLANEOUS DIVISION.

Character of the accounts.	Number.	Amount.
<i>Second Auditor.</i>		
Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	83	\$1, 983, 538
Recruiting officers, for regular recruiting service	4	86, 434
Disbursing officers of the Medical Department, for medical and hospital supplies and services	18	593, 589
Miscellaneous	187	242, 884
Arming militia, Act February 12, 1887	47	98, 797
	339	3, 005, 242
<i>Third Auditor.</i>		
Claims for lost property, Act March 3, 1849	2, 354	290, 330
War claims of States, Act of 1861, etc	24	1, 150, 569
Claims for Quartermasters' stores and commissary supplies, Act July 4, 1864	423	73, 613
Claims for private property destroyed, Act March 3, 1885	221	34, 775
Telegraph accounts	236	4, 529
Claims for army transportation	1, 059	998, 722
Oregon and Washington Territory war claims	44	5, 692
General miscellaneous claims	5, 481	2, 953, 002
Total	10, 181	8, 516, 474
Included in the above are claims examined and disallowed	4, 992	3, 702, 810

On July 1, 1888, there were on hand and awaiting examination in the Miscellaneous Division, 34 claims for the loss of private property, 1 State war claim, 6 Army transportation claims, 21 miscellaneous claims, 11 telegraph accounts, 4 ordnance accounts, and 1 medical account, estimated to be sixteen days' work of the division.

REQUISITIONS.

During the fiscal year, there were countersigned and recorded 19,263 requisitions, amounting to \$165,793,011.53, distributed as follows:

Character.	Number.	Amount.
War Department.....	8,058	\$41,859,869.91
Navy Department.....	4,020	31,397,303.32
Interior Department, Pension requisitions.....	3,506	86,474,403.07
Interior Department, Indian requisitions.....	3,679	6,561,435.23

MISCELLANEOUS WORK OF THE OFFICE.

Bonds filed.....	78
Contracts filed.....	5,516
Settlements entered.....	41,776
Musters and pay rolls examined.....	16,781
Differences recorded (pages).....	1,852
Pension Agents' checks examined.....	413
Rehearings of cases.....	506
General office entries of reference and adjustment of cases.....	9,145

Official letters written:

By Army Back-Pay and Bounty Division.....	4,586
By Army Paymasters' Division.....	576
By Army Pension Division.....	802
By Quartermasters' Division.....	837
By Navy Division.....	468
By Indian Division.....	1,007
By Miscellaneous Division.....	668

In all..... 8,944

Single vouchers examined:

By Army Paymasters' Division.....	94,839
By Army Pension Division.....	1,565,393
By Quartermasters' Division.....	355,096
By Navy Division.....	69,607
By Indian Division.....	83,527
By Miscellaneous Division.....	77,353

In all..... 2,245,815

There is a great deal of work in the Second Comptroller's Office of a complex and onerous character, especially in the Miscellaneous Division, which can not be classified nor set forth in tabular statements.

SUITS BROUGHT.

Transcripts and briefs have been made up, examined, and forwarded to the Solicitor of the Treasury for suit in favor of the United States in 20 cases during the year, as follows:

Army Paymasters.....	1
Navy.....	1
Indian Agents.....	9
Miscellaneous.....	9

Suits were instituted in all of the 20 cases, of which 15 are still pending, and a recovery has been had in 5, resulting in the payment into the Treasury of \$163.22. There was also recovered and paid into the Treasury from suits begun in previous years the additional sum of \$18,628.66.

OFFICE LIBRARY.

Three years ago, the library of the office was re-arranged and re-catalogued. It comprises 1,456 volumes, 455 of which are in the Comptroller's room, and the remainder distributed throughout the rooms of the seven divisions in the office. The law library is, in the main, well selected, and made up of standard elementary works, digests, and Federal reports. The sets of United States circuit and district court reports are very badly broken, and should be filled up.

PUBLIC PROPERTY.

Since my last annual report, inventories of all public property in the office have been made, December 31, 1887, and February 8, 1888, to the Secretary of the Treasury, and filed with the Chief Clerk of the Department. A strict account has been kept of everything received and used in the office.

REDUCTIONS.

With the reduction of eight clerks, as shown in my report for the fiscal year 1887, the work of the office has been kept up, and was in fully as good condition on the 30th of June, 1888, as at the close of the previous fiscal year.

CHANGES IN THE METHODS OF BUSINESS.

During the past year, various changes have been made in the detail and course of work in the office, tending to expedite the conduct of the business and simplify the methods of procedure without jeopardizing the safety of the Government's interests.

For some time past, Army back-pay and bounty claims have been paid directly by an Army Paymaster, and claims arising in the Navy by a disbursing officer of the Navy, thus avoiding the drawing of a separate requisition in each case upon the Treasury, and the great outlay of time and clerical force consequent thereto. Following this plan, it has been arranged between the War Department and this office that claims for horses lost in the military service be paid direct on the Comptroller's certificate by the Post Quartermaster, and Fourth-of-July claims be paid in like manner by the office of the Commissary-General of Subsistence, instead of by a separate requisition issuing in each case.

It is hoped that this same plan may be adopted by an arrangement with the Interior Department in order that claims in the Indian service and claims for expenses of last sickness and burial in the pension service may be paid by disbursing officers of those respective services upon the certificate of this office without the formality of a separate requisition in each case. In the latter class of cases it would seem perfectly feasible that the claim for expenses of last sickness and burial of the pensioner should be paid upon the certificate of the Second Comptroller by that pension agency which paid the pensioner in his lifetime. In claims coming through the Indian Bureau, however, it might become necessary to create a bonded disbursing officer for this purpose. As now in the case of the Paymaster, Quartermaster, or Commissary of Subsistence, so with the Indian disbursing officer or the Pension Agent,

the certificate upon which payment has been made would be included in his account finally revised by this office. Most undoubtedly much time can be saved by this method of disposing of the payment of thousands of claims.

EXAMINATION OF CONTRACTS.

As soon as they come to this office for file, contracts and bonds are critically examined to discover whether or not they are proper and valid in form. As the same examination must be made when the accounts or claims involving these contracts are finally examined here, it is thought, in justice to contractors, as well as to the officers of the Government making the contracts or disbursing money thereunder, that the form should be passed upon by this office at as early a time as possible.

BOOK-KEEPING.

The books of the office recording the accounts of disbursing officers have been so far simplified as to give the outlines and essential features of the account without reproducing the details. Enough is kept to show the general condition of the account and the final balances, but as the Auditors place upon their books a reproduction of disbursing officers' accounts, it is thought to be unnecessary to have these details entered over again in this office.

CONCENTRATION OF THE ACCOUNTING OFFICES.

There is one change that should be made to really improve and expedite the public business. The work of the Second, Third, and Fourth Auditors is reviewed and finally settled by the Second Comptroller. After an account or claim has been passed upon here, it is returned to the Auditor from whom it was reported, for file and preservation. Thousands of calls are made yearly by the Comptroller upon the Auditors for papers filed with them, and by the Auditors upon the Comptroller for the temporary return of papers under examination in the Comptroller's Office. Naturally it would seem that these four offices should be in the same immediate neighborhood. While the Third and Fourth Auditors are in the same building (the Treasury) with the Second Comptroller, the Second Auditor is in the Winder Building, a very considerable distance from the Second Comptroller's Office. Every day, in the examination of claims, particularly claims of soldiers for back-pay and bounty, in either the Comptroller's or the Second Auditor's Office, frequent requests are made by the one office upon the other for papers therein. The time lost in making and answering these demands for transmission of papers is very great, and the damage done to the original rolls in the transmission can well be appreciated. The time saved and the damage or loss avoided would be most noticeable, if the Second Auditor and Comptroller were in the same building.

I would therefore suggest that you take such steps as will bring the offices of the Second, Third, and Fourth Auditors and the Second Comptroller in the closest proximity, and, if possible, under the same roof. The gains to the public resulting therefrom will more than counterbalance the expense of making the change. Should the offices of the Third and Fourth Auditors and the Second Comptroller be moved to the vicinity of the Second Auditor's office, all four offices would then be close to the War and Navy Departments. The revision of Army and Navy accounts and claims constitute, with the exception of Indian

and pension business, the entire work of this office. Such a plan would be, therefore, of immense convenience, both to those two Departments and to the Accounting Officers, and public business would be expedited to a very appreciable extent. The Sixth Auditor, who settles Post-Office accounts, is across the street from the Post-Office Department. Why should not the offices settling Army and Navy accounts be in the immediate neighborhood of the military departments?

SUITS BROUGHT BY THE GOVERNMENT.

I have given considerable attention to the records of suits brought by the Government against individuals at the suggestion and upon the findings of the Comptroller. The number of the suits apparently pending is so great, and the duration of the pendency of proceedings has been in many instances so prolonged, as to lead me to search further into the subject. When the inquiry is completed, I will make a supplementary report thereon.

STATUTE OF LIMITATIONS.

Again I beg to call your attention to a statute of limitations, to which I referred in my last annual report. I believe that some legislation should be had barring stale claims of individuals, or equally stale counter-claims of the Government. Congress has lately passed a law giving time relief to sureties on bonds: one step toward the relief asked.

OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employés of the office, for the fiscal years ending, respectively, June 30, 1885, 1886, 1887, and 1888, and the amounts remaining unexpended at the close of each of said years, were:

Years.	Appropriated.	Unexpended.
1885.....	\$119, 120	\$1, 257. 23
1886.....	118, 100	3, 918. 00
1887.....	105, 820	2, 333. 67
1888.....	95, 020	2, 318. 35

The appropriations for the current fiscal year (1889) are the same as for last year, \$95,020.

Very respectfully,

SIGOURNEY BUTLER,
Comptroller.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

(No. 8.)

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 11, 1888.

SIR: I have the honor to submit herewith for your information a statement of the business of this office for the fiscal year ending June 30, 1888.

Auditor's statements on hand July 1, 1887.....	183	
Auditor's statements received.....	6,058	
		6,241
Auditor's statements examined and passed.....	6,047	
Auditor's statements canceled.....	11	
		6,058
		<hr/>
Auditor's statements on hand June 30, 1888.....		183
		<hr/>
Accounts on hand July 1, 1887.....	345	
Accounts received from First Auditor.....	15,338	
		15,683
Accounts adjusted.....	15,206	
Accounts returned to Auditor.....	33	
		15,239
		<hr/>
Accounts on hand June 30, 1888.....		444
		<hr/>
Estimates received and examined.....		2,266
Requisitions issued.....		2,266
Amount involved in requisitions.....	\$17,541,	704.36
Letters received.....		28,224
Letters written.....		10,871
Letters recorded.....		9,638
Stubs of receipts for duties and fees returned by collectors.....		205,741
Stubs examined and summarized.....		205,762
Tonnage stubs received and entered.....		13,226
Tonnage stubs examined.....		13,355
Auditor's reports registered.....		6,041
Auditor's reports recorded.....		6,111
Auditor's reports checked by statements.....		2,716
Appointments registered.....		5,774
Oaths examined and registered.....		2,581
Official bonds examined and approved.....		31
Commissions transmitted.....		38
Papers filed, noted, or referred.....		27,319
Average number of clerks employed.....		27

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

Customs (duties).....	\$218,599,867.37
Customs (tonnage).....	491,205.74
Customs (unclaimed merchandise).....	100.52
Storage, fees, etc.....	697,641.92
Immigrant fund.....	291,189.50
Fines, penalties, and forfeitures.....	157,116.77
Emolument fees.....	242,689.51
Steam-boat fees.....	10.00
Marine Hospital fund and relief of sick and disabled seamen.....	3,019.26
Mileage of examiners.....	4,997.79
Rent of public buildings.....	1,084.62
Deceased passengers.....	1,070.00
Proceeds of Government property.....	17,700.19
Total.....	220,507,693.19

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs.....	\$7,156,187.77
Debitures.....	3,341,916.79
Excess of deposits.....	4,505,404.83
Construction and maintenance of lights.....	2,582,378.51
Construction and maintenance of public buildings.....	48,141.39
Construction and maintenance of revenue-cutters.....	885,233.25
Life-Saving Service.....	978,622.11
Marine Hospital Service.....	529,627.43
Expenses of regulating immigration.....	159,836.10
Salaries, shipping service.....	54,370.14
Compensation in lieu of moieties.....	13,264.36
Protection of sea-otter hunting grounds in Alaska.....	20,000.00
Services to American vessels.....	23,405.51
Salaries and expenses of agents at seal fisheries in Alaska.....	10,184.52
Quarantine stations for neat cattle.....	10,639.44
Unclaimed merchandise.....	1,086.76
Refunding penalties or charges erroneously exacted.....	210.00
Refunding moneys erroneously received and covered into the Treasury.....	417.47
Extra pay to officers and men who served in the Mexican war.....	96.00
Detection and prevention of frauds upon the customs revenue.....	20,133.17
Expenses of local appraisers at quarterly meetings.....	2,000.00
Proceeds of goods seized and sold.....	122.57
Removal of quarantine station from Ship Island, Miss.....	100.00
Relief of heirs of Solomon Spitzger.....	12,500.00
Relief of William J. Smith.....	2,004.99
Relief of James B. Mitchell.....	438.00
Refund to Antoni Salazar.....	132.94
Refund to Thomas Thomas.....	40.00
Refund to James Hart & Co.....	455.76
Payment to J. H. Ayres.....	945.00
Total.....	20,359,894.81

Deduct repayments:

Building revenue steamers.....	\$114.14	
Relief of certain employes of the Twelfth light-house district.....	325.52	439.66
Total.....		439.66

Total..... 20,359,455.15

The business of this office has been conducted during the last fiscal year with such order and smoothness as to require but little comment. Much of this is owing, undoubtedly, to the long experience, close attention, peculiar aptitude, and regular habits of the Deputy Commissioner, ably assisted as he has been by the two chiefs of division. The clerks have generally been attentive and faithful to their duties. Some of them merit special commendation for their very correct work and regu-

lar attention to duty. These have been found at all times during office hours at their desks and have shown a disposition to improve continually. They have been prompt and courteous in the performance of their ordinary duties or such extra work as may have been required.

The reports from the First Auditor's Office have been transmitted with regularity and have manifested thoroughness of examinations made in that office. Upon careful re-examinations made in this office of the accounts and claims, but few alterations and changes in the balances stated by the First Auditor have been found necessary. The accounts of the collectors of customs have been, in the main, rendered promptly by them, and so well stated that the differences in settlements have been few in comparison with the great number of the accounts, and mostly of very small amounts arising from errors in calculation.

Delays arise at times in the settlements of accounts for claims from the defective manner in which the evidence of them is prepared and forwarded to the Department, and also in accounts of disbursements, by reason of the authority under which the disbursements are made not being clearly stated or apparently insufficient. In such case delays are unavoidably occasioned by requests for further or more formal evidence or pertinent explanations.

From observation I am of the opinion that the few delays that occur in the settlement of just claims arise mostly from defects in the proofs which accompany the claims. The papers in every case should contain such a statement and evidence, with a memorandum of reference, when necessary, to the special statute or Department order relied upon for payment, as to present the facts clearly, leaving nothing to be determined except the computation and the application of the facts to the law. The case being thus stated, the adjustment of it becomes easier and more expeditious, and the verification of it at any time can be made readily by an inspection of the papers on file.

BACK PAY OF INSPECTORS.

During the last fiscal year many claims for back pay due inspectors of customs for services in former years have been settled and paid from the appropriation made for that purpose. It is believed that the bulk of these claims has now been disposed of. A few of doubtful character, either from defect of evidence or questionable merit, remain for final adjustment.

These claims originated under a practice of the Department authorizing the employment of inspectors of customs at a less rate than \$3 per day. Many inspectors, subsequent to the date when the Revised Statutes took effect in 1874, were employed at less rates. And although the persons so employed received for the lesser amounts in full and tacitly accepted the appointments with the understanding that the compensation was to be at the rates fixed by the Department, yet the Court of Claims, in the test cases of *Adams vs. The United States* and *Bradford vs. The United States* (20 Court of Claims Rep., 115), decided that they must be paid the full compensation of \$3 per day, as fixed by the statute.

These claims accrued between the 22d day of June, 1874, when the Revised Statutes took effect, and March 3, 1881, when the act was passed allowing the Secretary of the Treasury to appoint inspectors of customs at a compensation less than \$3 per day.

A FIXED SALARY FOR CUSTOMS OFFICERS.

I refer again to the recommendations and suggestions made in my former reports. Some of them may not be of sufficient consequence to require further consideration, but I beg leave to mention one that seems to me worthy of continued attention. It is the payment of fixed salaries to the officers of the customs in all cases. By paying fixed salaries to these officers; as well as to all other officers of the Government, the general system of the laws for the collection and disbursement of the revenue would be made more perfect without injury to any one, and with manifest benefit to the service.

This office has perhaps a special interest in such amendment of the present laws in force relating to the compensation of officers of the customs, inasmuch as the emolument accounts, which are difficult of adjustment and complicated with other accounts, would by the change suggested be not thereafter required.

SLIGHT INCREASE OF CLERICAL COMPENSATION RECOMMENDED.

The clerical force of this office is not large, but is sufficient, and not more than sufficient, for the work required of it. I think it would add to its efficiency by making another clerk of class four, and reducing by one the number of clerks of class one. This would excite emulation among the clerks, as the worthiest would have more prospect of promotion, and besides, there appears to be a necessity for an increase of the clerks of the higher grades in this office.

There is only an assistant messenger allowed by law to this office. It would seem from the labor and responsibility of the position that this should be changed to messenger, and I so recommend.

STATEMENTS APPENDED.

In conclusion, I inclose herewith the statements (A) of transactions in bonded goods, as shown by the adjusted accounts; (B) of duties collected on unclaimed merchandise entered and sold.

I am, very respectfully, your obedient servant,

JOHN S. McCALMONT,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

Districts and ports.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1887.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1888.
Albany	\$5,961.89		\$14,811.39	\$138,578.34	\$10.00	\$152,926.10				\$6,435.52
Albemarle, April 1, 1887, to June 30, 1888			206.32					\$206.32		
Baltimore	146,126.99	\$393,610.51	39,322.55	20,528.52	4,750.95	430,244.11	\$32,109.88	20,903.76	\$9,874.89	111,206.88
Bangor	450.68	485.08	1,410.78	1,564.80	3.14	1,284.96	1,183.00	181.80	14.26	1,250.46
Barnstable			4,256.00	110.80		144.96		4,132.94	88.90	
Bath	28,416.79	2,532.82	46,088.95	3,358.86	43.92	49,898.84	329.47	120.73	357.70	29,735.10
Boston and Charlestown	3,026,773.32	12,989,133.59	144,269.37	2,374,856.85	208,232.62	11,887,319.70	253,236.22	2,403,431.80	409,949.87	3,789,328.16
Brazos de Santiago	53.70		821.25	13,529.05		110.65		13,656.25	.10	271.50
Buffalo Creek	1,612.44	2,510.90	2,786.50	226,523.11	22.44	31,773.55	138,731.55	62,225.74		724.55
Belfast				1,221.74				1,221.74		
Cape Vincent				3,113.60				2,855.40		
Castine		1,534.58		897.89				800.51		265.12
Champlain		535.50			342,672.88			138.20		411.75
Charleston		18,007.26	59,014.25	464.85				189,156.63		
Chattanooga	99.25				65.05	48,592.94		173.63	5,678.67	23,182.32
Chicago	30,373.08				477.09	26,340.15			.73	4,509.29
Cincinnati	270,125.34	925,444.31	60,046.47	93,643.47	17,105.70	1,062,773.20	29,138.67	15,175.77	14,527.96	244,750.29
Cincinnati	161,073.48	490,612.15	21,218.06	8,903.11	721.01	400,801.44			123.19	221,603.18
Corpus Christi	151.65	446.59	42.75	37,869.13	7.84	248.09		37,225.25		
Cuyahoga	9,497.95	20,533.82	13,553.57	60,153.09	76.20	90,718.75		3,967.25	33.00	9,005.63
Delaware	835.00	419.22	599.31	13.75		1,489.88				377.40
Denver	3,368.22	6,451.40	5,105.05	3,611.91	33.39	12,599.82				5,870.15
Detroit	49,739.25	138,768.10	26,328.96	12,877.04	1,379.66	124,886.39		5,520.87	.02	67,535.01
Duluth		3,784.81		57,522.38		96.40		3,835.81		
Erie	42.00	7,669.25		1,520.40		9,189.65				42.00
Evansville				193.50		193.50				
Fairfield				158.50		158.50				
Fall River				37,148.93		37,148.93				
Frenchman's Bay	367.59	175.60	234.48	3,106.29	.78	325.84		3,479.69		79.21
Kernandina	16,992.06				113.05	7,299.80				9,805.31
Galveston	12,337.95	15,138.00	7,301.76	805,859.80	26.16	20,170.74	17,723.48	788,020.15		14,749.30
Genesee	31,955.86	71,658.54	8,323.61	6,913.18	272.16	107,825.67		1,228.16	.20	10,069.32
Gloucester	10,761.83	47,572.64	7,160.81	238.00	159.73	455.58		1,475.20	145.65	18,106.68
Georgetown, D. C.	1,636.93	10,443.03	1,043.72	1,181.61	35.18	3,201.20		1,989.70	283.12	8,886.45
Hartford	27,972.05	147,062.58	3,539.98	1,414.35	714.97	131,932.97		173.96	332.92	48,264.08
Huron				125,493.83				44,884.10		80,609.73

Indianapolis	3,903.30	1,055.50	8.25	319.04	2.46	4,959.15				329.40
Kansas City	5,109.07	8,389.64	5,799.58	14,096.15	665.76	31,519.83			37.36	2,503.01
Kennebunk				49.53				49.53		
Key West	67,728.50	512,780.30	3,228.10	3,867.50	1,116.59	539,590.29	3,011.75	3,600.00	3,353.60	39,165.35
Louisville	264,486.95	372,613.12	26,597.98	3,284.29	3,023.53	407,067.00	8,587.82		2,897.27	251,513.78
Machias		117.00		519.40				636.40		
Memphis	5,314.17	10,074.47	465.85		45.31	12,331.57			34.79	3,533.44
Miami		8,536.50	459.90	7,343.72		3,287.82	7,145.90		262.80	5,043.60
Milwaukee	6,333.25	19,938.34	345.60	11,787.88		156.06	356.85			5,348.48
Minnesota	455,545.22	238,635.74	6,083.41	43,581.06		137.91	705,481.22	6,468.31	16,864.80	15,169.01
Newburyport				11.20				11.20		
New Haven	24,561.95	51,963.06	49,054.14			16.35	121,041.57		432.28	4,121.65
New Bedford		198.80	292.87	54,095.22			54,235.07		351.82	
New Orleans	117,210.81	714,775.74	7,310.87	2,341,615.18	8,780.91	559,735.52	105,186.61	2,299,187.54	25,743.30	199,840.54
Norfolk and Ports-		2,419.20		2,452.88		.03	1,093.82	2,288.87		1,489.42
mouth										
New York	16,812,150.02	51,940,040.26	358,132.11	13,555,598.83	1,829,353.66	49,908,916.59	1,302,515.37	15,681,443.65	2,840,928.60	14,761,470.67
Niagara				675,951.50			125,890.70	550,060.80		
New London	8,119.16	15,220.86	253.55	133.05	50.40	16,795.47				6,981.55
Omaha	1,035.35		4,296.31	19,378.59	49.71	23,600.16				1,159.80
Oswegatchie	1,501.09	22,136.85		48,806.41	506.77	1,073.95	21,605.15	46,930.88	506.40	2,834.74
Oswego	3,102.78	335,261.78	7,471.39	7,471.39	9.23	251,505.41	91,230.57	450.00		2,599.20
Passamaquoddy		331,261.78	1,274.50	20,835.10		10.32	23,306.81	339,054.20		
Paso del Norte	903.10	613.05	2,498.90	29,518.39		1,211.28	15,157.19	16,345.60		819.37
Pensacola				537.60				537.60		
Perth Amboy	134.08		341.70	7,009.60		7,485.38				
Philadelphia	902,009.98	10,886,023.06	347,680.18	76,805.18	292,135.25	10,767,706.23	18,563.55	56,320.98	228,014.90	1,434,047.99
Pittsburgh	81,700.06	87,640.91	17,659.60	35,723.50	662.60	162,851.49			6.50	60,528.68
Plymouth	16,146.37	7,593.51	88,435.18	10,748.96	13.74	96,827.44		33.84		26,076.48
Portland and Falmouth	96,933.58	810,767.75	65,368.69	568,881.50	57.68	371,427.80	7,551.33	618,489.37	1,930.91	42,609.69
Portsmouth		248.83	45.47	4,600.08		4,646.16		45.47		202.75
Providence	7,658.48	36,289.89	4,448.55	4,817.83	146.52	42,427.38	661.18		562.00	9,710.71
Richmond		1,933.60	1,601.78	945.90		3,627.36				853.92
Salem and Beverly	611.25		1,307.88	259.34		1,116.25		249.97		812.25
Saluria	553.76			300.66		111.00		662.42		81.00
Saint Joseph	6,655.85	2,239.50	5,539.37		62.73	12,721.28			.71	1,775.44
San Diego	7.20	79,277.43	426.75			75,621.07		4,090.31		
San Francisco	884,955.66	3,315,823.40	50,726.51	628,612.78	85,159.67	2,922,612.04	51,441.26	710,399.10	51,954.77	1,178,870.85
Savannah	8,934.60	67,042.35	274.50	1,796.11	9.89	44,860.07			1.50	33,195.88
Saint Louis	46,377.15	189,700.26	48,601.08	104,597.82	538.80	341,355.14	2,299.37	153.00		46,007.69
Teche				4,165.02			3,107.87	1,057.15		
Vermont	2,285.92	6,856.72	161.95	1,232,982.91	7,276.32	1,642.17	292,111.23	945,419.00	6,775.72	3,615.70
Waldoborough			43.52	213.72		25.60		231.64		
Wheeling	950.40		757.09			1,707.49				
Willamette	29,432.72	43,680.85		9,640.05	115.60	73,698.02	1,044.62	222.64	307.16	7,596.78
Wiscasset	2,257.63	1,702.17	809.81				159.73	2,749.25		1,950.63
Wilmington, N. C.	71.64	2,666.72				1,592.45				1,145.91
Yorktown		557.76		228.29			228.29			557.76
Total	23,701,605.13	84,920,348.13	1,578,049.12	23,918,586.52	2,414,273.61	82,314,586.31	2,853,856.30	24,979,143.25	3,604,668.87	22,780,607.78

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

RECAPITULATION.			
Balance due July 1, 1887.....	\$23, 701, 605. 13	Withdrawal duty paid.....	\$82, 314, 586. 31
Warehoused and bonded.....	84, 920, 348. 13	Withdrawal for transportation.....	2, 853, 856. 30
Rewarehoused and bonded.....	1, 578, 049. 12	Withdrawal for exportation.....	24, 979, 143. 25
Constructively warehoused.....	23, 918, 586. 52	Allowances and deficiencies.....	3, 604, 668. 87
Increase of duties ascertained on liquidation.....	2, 414, 273. 61	Balance due June 30, 1888.....	22, 780, 607. 78
Total.....	136, 532, 862. 51	Total.....	136, 532, 862. 51

TABLE B.—STATEMENT OF DUTIES COLLECTED ON UNCLAIMED GOODS ENTERED AND AMOUNT OF NET PROCEEDS OF UNCLAIMED GOODS SOLD, YEAR ENDING JUNE 30, 1888.

Duties received.....	\$515, 166. 74
Net proceeds of sales.....	2, 651. 33

(No. 9.)

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 31, 1888.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1888.

Attention is called to the following exhibits of the business transacted in this office during the year.

RECEIPTS.

Accounts adjusted.	No. of accounts.	Amount.
Duties on merchandise and tonnage	1,339	\$214,152,868.42
Fines, penalties, and forfeitures	652	170,889.31
Marine-hospital money collected	93	7,042.22
Immigration fees	206	359,475.50
Money received on account of deceased passengers	33	1,300.00
Moneys received from sales of old material, public documents, and rents	307	123,663.19
Miscellaneous receipts	21	830,370.15
Moneys retained from Pacific Railroad companies for accrued interest on bonds	18	1,221,026.56
Treasurer of the United States for moneys received	2	606,751,985.84
Mints and assay offices	26	71,608,283.01
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited	36	5,954,441.09
Total	2,733	901,181,435.09

DISBURSEMENTS.

LEGISLATIVE.		
<i>United States Senate.</i>		
Compensation of President of the Senate	9	2,250.00
Salaries and mileage of Senators	4	414,217.18
Salaries officers and employes	7	302,920.91
Contingent expenses:		
Stationery and newspapers	6	12,720.72
Horses and wagons	7	4,576.44
Fuel for heating apparatus	4	7,435.99
Furniture and repairs	6	11,231.19
Folding documents	4	9,271.67
Materials for folding	4	5,300.29
Packing boxes	3	615.93
Expenses of special and select committees	5	26,801.16
Miscellaneous items	4	14,697.36
Salaries of Capitol police	2	10,299.97
Reporting proceedings and debates	12	25,000.00
Compiling Congressional Directory	2	1,200.00
Postage	3	150.00

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
LEGISLATIVE—Continued.		
<i>United States Senate—continued.</i>		
Contingent expenses—Continued.		
Payment to W. P. Brownlow for services	1	\$240. 00
Payment to George W. Stranahan for services	1	250. 00
Payment to widow of Hon. John A. Logan	1	5, 000. 00
Payment to widow of Hon. Austin F. Pike	1	5, 000. 00
Payment to J. M. Coombs for injuries received	1	2, 500. 00
<i>House of Representatives.</i>		
Salaries and mileage of Members and Delegates	12	1, 801, 797. 69
Salaries officers and employes	73	99, 779. 67
Contingent expenses:		
Stationery and newspapers	2	191. 53
Fuel for heating apparatus	2	17. 25
Furniture and repairs	1	5, 119. 54
Material for folding	1	390. 93
Miscellaneous items	1	348. 01
<i>Office of Public Printer.</i>		
Salaries	11	13, 830. 30
Contingent expenses	14	1, 727. 08
Removal and storage of certain materials	11	4, 075. 74
Public printing and binding	164	2, 150, 879. 32
Printing annual report of Commissioner of Agriculture	20	97, 615. 58
Printing annual reports of Commissioner of Labor	5	7, 569. 46
Printing bulletin, Bureau of Ethnology	11	1, 039. 46
Publication new edition Postal Laws and Regulations	8	17, 475. 00
Publication Consular Reports on Cattle and Dairy Farming	2	2, 643. 40
Payment of certain employes, Government Printing Office	1	367. 50
<i>Library of Congress.</i>		
Salaries	4	40, 980. 48
Increase of Library	18	5, 512. 17
Works of art for the Capitol	2	980. 00
Contingent expenses	13	871. 50
<i>Botanic Garden.</i>		
Salaries	4	13, 198. 80
Improving Botanic Garden	5	4, 017. 82
Improving buildings	3	5, 175. 00
<i>Court of Claims.</i>		
Salaries judges, etc.	99	24, 180. 00
Reporting decisions	1	1, 000. 00
Contingent expenses	4	2, 246. 58
Payment of judgments	331	632, 009. 82
<i>Legislative—Miscellaneous.</i>		
Payment for contesting seats in Congress	3	5, 000. 00
EXECUTIVE.		
<i>Office of the President.</i>		
Salaries executive office	4	29, 535. 57
Contingent expenses	5	4, 157. 17
Preventing the spread of epidemic diseases	22	1, 511. 68
<i>Civil Service Commission.</i>		
Salaries	4	20, 832. 11
Traveling expenses	18	3, 685. 35
Contingent expenses	8	996. 58
<i>Department of State.</i>		
Salaries	2	28, 300. 99
Contingent expenses	1	1, 070. 46
<i>Treasury Department.</i>		
Salaries:		
Office of Secretary	6	487, 456. 49
Office of Supervising Architect	4	15, 458. 81

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—continued.		
<i>Treasury Department—Continued.</i>		
Salaries:		
Office of First Comptroller	5	\$86,704.04
Office of Second Comptroller	9	95,379.67
Office of Commissioner of Customs	5	49,214.95
Office of First Auditor	5	87,920.37
Office of Second Auditor	13	288,817.58
Office of Third Auditor	5	198,170.81
Office of Fourth Auditor	5	68,424.44
Office of Fifth Auditor	5	47,087.73
Office of Sixth Auditor	6	497,792.27
Office of Treasurer United States	5	272,480.42
Office of Treasurer (national currency, re-imbursable, permanent)	5	69,770.07
Office of Register	4	138,890.74
Office of Comptroller of the Currency	5	100,953.70
Examination of national banks and bank plates	6	238.35
Salaries:		
Office of Comptroller of Currency (national currency, re-imbursable, permanent)	5	16,490.08
Office of Life-Saving Service	4	38,073.68
Office of Light-House Board	5	35,442.71
Bureau of Navigation, Treasury Department	5	27,216.90
Bureau of Statistics	5	45,954.97
Collecting statistics relating to commerce	10	3,691.40
Salaries:		
Secret Service Division	4	11,723.95
Office of Supervising Surgeon-General, Marine Hospital Service	4	27,579.12
Office of Supervising Inspector-General, Steam-boat Inspection Service	4	10,071.56
Office of Standard Weights and Measures	5	4,221.50
Contingent expenses, office of Standard Weights and Measures	6	414.09
Salaries, Steam-boat Inspection Service (permanent)	5	207,035.33
Contingent expenses, Steam-boat Inspection Service (permanent)	1,280	40,674.90
Salaries and expenses of special inspectors foreign steam-vessels, (permanent)	98	22,245.82
<i>Treasury—Miscellaneous.</i>		
Contingent expenses Treasury Department:		
Stationery	311	66,513.20
Binding, newspapers, etc	10	1,793.85
Investigation of accounts and traveling expenses	4	339.58
Freight, telegrams, etc	6	4,191.76
Rent	5	9,056.25
Horses, wagons, etc	6	3,798.78
Ice	6	2,804.05
File-holders and cases	8	4,783.67
Fuel, etc	6	8,771.27
Gas, etc	6	12,828.53
Carpets and repairs	27	10,449.88
Furniture, etc	10	9,323.58
Miscellaneous items	14	13,275.24
Building corner Seventeenth and F streets	7	2,365.63
Expenses of national currency	6	69.48
Contingent expenses, national currency Treasurer's Office, re-imbursable (permanent)	66	50,243.87
Sealing and separating United States securities	40	1,127.73
Presses, etc., for United States securities	2	1,018.95
Distinctive paper for United States securities	15	45,189.55
Transportation of silver coin	130	53,511.74
Storage of silver, transportation	3	2,687.50
Recoinage of gold and silver coin	7	20,000.00
Pay of assistant custodians and janitors	6	211,182.99
Confederate property recovered in foreign countries	2	13,000.00
Fuel, lights, and water for public buildings	119	602,961.21
Furniture and repairs of same, public buildings	74	228,501.17
Inspector of furniture, etc	4	4,001.65
Heating apparatus for public buildings	44	152,197.36
Vaults, safes, and locks for public buildings	17	76,837.67
Plans for public buildings	6	2,884.61
Salaries and traveling expenses of agents at seal fisheries	36	9,905.76
Protection of sea-otter hunting grounds and seal fisheries	1	20,000.00
Lands and other properties of the United States	9	157.35
Suppressing counterfeiting and other crimes	16	61,420.88
North American Ethnology, Smithsonian Institution	12	45,119.90
Propagation of food-fishes	35	217,021.01
Fish ponds, Monument Lot	10	5,535.80
Steam-vessels for food-fishes	20	85,978.22
Fish hatcheries	12	1,210.46

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—continued.		
<i>Treasury—Miscellaneous—Continued.</i>		
Marine Hospital Service.....	161	\$221,048.11
World's Industrial Exposition, New Orleans.....	14	8,948.21
Expenses incurred under act relating to Chinese.....	18	3,017.60
Outstanding liabilities (permanent).....	144	38,688.57
Expenses of Smithsonian Institution (permanent).....	1	21,090.00
Extra pay to officers and men engaged in war with Mexico, Revenue Marine (permanent).....	1	48.00
Sinking-fund Pacific Railroads (permanent).....	14	1,331,641.25
International Medical Congress.....	2	9,998.88
Refunding to National banks excess of duty.....	1	50.00
Special relief.....	17	39,886.56
Settled for appropriation.....	58	1,934.58
Miscellaneous accounts.....	38	4,211.48
<i>Customs (permanent).</i>		
Expenses of collecting the revenue from customs.....	2,084	7,291,463.02
Detection and prevention of frauds upon the customs revenue.....	7	24,021.72
Excess of deposits.....	582	4,628,674.08
Debentures and drawbacks.....	302	5,268,635.15
Official emoluments.....	1,394	636,234.61
Expenses of immigration.....	126	159,641.78
Duties, etc., refunded.....	395	37,917.93
Judgments satisfied.....	1,373	932,620.41
Additional pay to inspectors of customs.....	328	224,952.22
Miscellaneous accounts.....	37	2,413.56
Salaries of shipping service.....	233	53,782.28
Services to American vessels.....	1,114	27,265.56
Compensation in lieu of moieties.....	71	22,449.12
Expenses, shipping commission.....	6	11.04
PUBLIC DEBT (PERMANENT).		
<i>Interest.</i>		
Funded loan of 1907.....	131	24,839,036.00
Funded loan of 1891.....	125	9,068,046.29
Funded loan of 1881.....	6	2,548.72
Three per cent. loan of 1882.....	48	153,588.98
Pacific railroad bonds.....	66	3,896,580.72
Navy pension fund.....	1	420,000.00
Forty-seventh installment of Spanish indemnity.....	2	28,171.70
Unclaimed interest on old loans.....	2	47.00
Coin coupons.....	117	6,376,915.31
<i>Redemption called bonds.</i>		
Loan of July and August, 1861.....		33,814.00
Five-twenties of 1862.....		9,814.97
Loan of 1863.....		3,955.95
Ten-forties of 1864.....		18,187.50
Five-twenties of 1862.....	1	712.47
Consols of 1865.....		16,368.71
Consols of 1867.....		71,046.43
Consols of 1868.....		175.57
Funded loan of 1881.....		83,352.15
Three per cent. loan of 1882.....		376,391.03
Refunding certificates for conversion.....	12	49,428.50
Currency certificates of deposit.....	12	24,330,000.00
Gold certificates.....	12	39,320.00
One and two year notes.....	17	1,924.24
Compound-interest notes.....	12	4,119.33
Seven-thirties, 1861, 1864, and 1865.....	6	7,956.85
United States notes and certificates.....	2	113,422.05
<i>Redemption sinking fund.</i>		
Loan of July and August, 1861.....		911.47
Five-twenties of 1862.....		2,133.92
Consols of 1907.....		23,433,250.57
Four and a half per cent. funded loan of 1891.....	18	29,204,310.73
Ten-forties of March, 1864.....	1	2,700.40
Oregon war debt.....		159.00
Consols of 1865.....		10,573.17
Consols of 1867.....		12,626.35
Funded loan of 1881.....		302.12
Three per cent. loan of 1882.....		22,171,078.37
Consols of 1868.....		277.12
Five-twenties of 1865.....		1,512.74

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>Destroyed.</i>		
Legal-tender notes	12	\$63, 790, 276. 00
Silver certificates	12	20, 652, 042. 00
Gold certificates	12	65, 027, 022. 00
Fractional currency	11	6, 995. 25
Old demand notes	2	190. 00
<i>Engraving and printing.</i>		
Salaries, Bureau Engraving and Printing	13	17, 551. 10
Labor and expenses of engraving and printing	2	1, 240. 00
Compensation of employes	13	348, 302. 05
Materials and miscellaneous expenses	15	129, 398. 27
Plate-printing	15	398, 591. 08
Custody of dies, rolls, and plates	10	5, 600. 50
Special witness of destruction of United States securities	7	1, 440. 00
Portraits of John A. Logan and others	12	3, 057. 08
<i>Coast and Geodetic Survey.</i>		
Salaries	5	282, 799. 77
Party expenses	96	150, 888. 85
Transcontinental work	11	17, 690. 63
Points for State surveys	7	9, 528. 21
Steam launch	3	3, 089. 93
Repairs of vessels	8	33, 323. 56
Publishing observations	5	6, 944. 11
General expenses	25	76, 194. 83
<i>Revenue-Cutter Service.</i>		
Expenses, Revenue-Cutter Service	525	953, 449. 59
Purchase or rebuilding of revenue-marine vessels	1	1, 745. 00
Revenue steamer for Southern coast	1	89. 00
Steam revenue vessel for Mississippi River	6	4, 997. 32
Revenue-marine store-house, Wood's Holl, Mass.	8	10, 489. 85
<i>Life-Saving Service.</i>		
Life-Saving Service	337	862, 956. 64
Establishing life-saving stations	52	42, 246. 94
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses	71	475, 135. 01
Supplies of light-houses	158	329, 630. 85
Repairs of light-houses	85	316, 481. 09
Expenses of light-vessels	44	164, 936. 14
Expenses of buoyage	115	253, 187. 02
Expenses of fog-signals	55	60, 085. 17
Inspecting lights	11	1, 756. 56
Lighting and buoyage of rivers	52	178, 897. 17
Construction of light-stations, ships, and tenders	209	338, 177. 74
Re-establishment of light-house, Texas	4	4, 791. 72
Day beacons, Maine, New Hampshire, and Massachusetts	4	1, 032. 62
Establishment and maintenance of lighted buoys	4	1, 030. 61
Re-imbusement for losses sustained by burning of light-house tender <i>Lilly</i>	1	741. 00
Apalachicola Range Lights, Florida	2	596. 63
Relief of employes and others, twelfth light-house district	3	18, 137. 82
<i>Public buildings.</i>		
Treasury Building, Washington, D. C., repairs	14	8, 224. 07
Treasury Building, Washington, D. C., improving sanitary condition	11	13, 552. 45
Treasury Building, Washington, D. C., silver vaults	4	27, 663. 71
Reconstruction eastern portion Smithsonian Institution and repairs	9	10, 347. 92
Construction of court-houses, custom-houses, post-offices, etc	997	3, 174, 642. 28
Repairs and preservation of public buildings	58	297, 159. 61
Store-house, Government Printing Office	2	10, 779. 56
<i>Independent Treasury.</i>		
Salaries:		
Office of assistant treasurer, Baltimore, Md	12	21, 590. 95
Office of assistant treasurer, Boston, Mass.	4	35, 889. 42
Office of assistant treasurer, Chicago, Ill.	4	23, 200. 00
Office of assistant treasurer, Cincinnati, Ohio	4	16, 560. 00
Office of assistant treasurer, New Orleans, La	4	14, 590. 00

DISBURSEMENTS—Continued.

Accounts adjusted.	No of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>Independent Treasury—Continued.</i>		
<i>Salaries—Continued.</i>		
Office of assistant treasurer, New York, N. Y	6	\$171,721.04
Office of assistant treasurer, Philadelphia, Pa	4	86,158.73
Office of assistant treasurer, Saint Louis, Mo	4	15,860.00
Office of assistant treasurer, San Francisco, Cal	4	27,077.90
Special agents, Independent Treasury	8	2,724.54
Contingent expenses, Independent Treasury	209	88,503.15
Treasurer's general account of receipts and expenditures	2	598,370,183.96
Paper for checks and drafts, Independent Treasury	9	7,686.60
<i>Mints and assay offices.</i>		
Salaries, office of Director of the Mint	5	27,928.59
Contingent expenses, office of Director of the Mint	137	4,771.36
Freight on bullion and coin	21	8,933.94
Salaries, wages, and contingent expenses of United States mints and assay offices	315	1,081,750.86
Gold and silver bullion	70	69,334,717.52
Coinage of the standard silver dollar	53	224,794.08
Transportation of minor coins	5	2,000.94
<i>Government in the Territories.</i>		
<i>Salaries of governors, etc.:</i>		
Territory of Alaska	25	10,031.06
Territory of Arizona	31	10,047.35
Territory of Dakota	57	16,039.40
Territory of Idaho	29	9,135.16
Territory of Montana	38	11,544.70
Territory of New Mexico	39	13,904.40
Territory of Utah	33	10,042.05
Territory of Washington	43	12,636.14
Territory of Wyoming	31	9,152.75
Legislative expenses	27	57,901.30
Contingent expenses	23	5,091.47
Compensation Utah Commission	45	18,749.50
Contingent expenses Utah Commission	8	6,788.33
Compensation and expenses, officers of election, Utah	11	16,428.85
<i>District of Columbia.</i>		
Improvements and repairs	26	574,793.03
Constructing, repairing, and maintaining bridges	29	8,170.85
Washington Aqueduct	17	220,027.31
Washington Asylum (support)	29	58,682.48
Payment of referees, Court of Claims	2	350.00
Building Association for Works of Mercy	2	8,600.00
Building, House of the Good Shepherd	1	5,000.00
Building, St. Rose Industrial School, District of Columbia	1	5,000.00
Georgetown Almshouse	8	886.90
Hospital for the Insane	12	75,132.00
Transportation of paupers and prisoners	18	3,078.69
Reform School	5	27,470.10
Reform School buildings	6	20,963.03
Columbia Hospital for Women, etc	4	16,313.26
Children's Hospital	4	4,877.24
St. Ann's Infant Asylum	4	5,738.68
Industrial Home School	4	10,754.03
National Association for Colored Women and Children	4	6,848.26
Women's Christian Association	4	3,670.63
St. John's Church Orphanage	3	959.39
Building, St. John's Church Orphanage	2	6,000.00
Building, National Homeopathic Hospital Association	1	5,000.00
Relief of the poor	28	16,545.99
Salaries and contingent expenses, District offices	56	162,994.63
Public schools	40	295,984.24
Building and grounds, public schools	24	241,732.53
Metropolitan police	34	318,276.33
Fire department	37	115,828.68
Telegraph and telephone service	20	23,336.31
Health department	28	42,021.13
Courts	35	15,155.22
Judgments	5	26,093.94
Streets	50	463,959.36
Interest and sinking fund	20	1,054,985.25
Contingent and miscellaneous expenses	55	20,339.72
Water department	34	105,854.80
Guaranty fund	17	67,980.51

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>District of Columbia—Continued.</i>		
Completion of sewerage system.....	18	\$5,572.31
Refunding water rents and taxes.....	16	1,386.01
Refunding taxes.....	14	7,010.49
Redemption of tax-lien certificates.....	11	1,509.31
Redemption of assessment certificates.....	12	716.61
Redemption of Pennsylvania avenue paving scrip and certificates.....	4	2,275.87
Washington redemption fund.....	16	1,074.42
Washington special tax fund.....	16	17,924.35
Firemen's relief fund.....	11	955.00
Police relief fund.....	11	4,885.64
Purchase and reconstruction of Aqueduct Bridge.....	10	91,996.50
Bridge across Eastern Branch of Potomac River.....	10	4,860.73
Construction of buildings, industrial school, police, etc.....	18	8,801.00
Payment to widow of H. J. Ramsdell.....	1	325.00
WAR DEPARTMENT.		
Salaries:		
Office of Secretary.....	6	109,566.20
Office of Adjutant-General.....	6	681,545.34
Office of Inspector-General.....	4	3,720.00
Office of Military Justice.....	4	11,620.91
Signal Office.....	5	39,608.94
Office of Quartermaster-General.....	7	174,292.53
Compensation and expenses of agents, Quartermaster's Department.....	7	4,455.41
Salaries:		
Office of Commissary General.....	4	43,698.50
Office of Surgeon-General.....	6	489,295.66
Office of Paymaster-General.....	5	57,145.00
Office of Chief of Ordnance.....	4	44,628.42
Office of Chief of Engineers.....	5	22,783.52
Office of publication of Records of the Rebellion.....	5	26,397.27
Superintendent, etc., building corner Seventeenth and F streets.....	4	7,966.42
Stationery.....	7	25,025.53
Rent of buildings.....	5	24,644.97
Contingent expenses, War Department.....	8	65,129.37
Salaries of employes, public buildings and grounds, under Chief of Engineers.....	12	45,650.56
Contingent expenses, public buildings and grounds, under Chief of Engineers.....	13	642.56
Rent of office, public buildings and grounds, under Chief of Engineers.....	10	750.00
Postage to Postal-Union countries.....	4	1,315.00
<i>Public buildings and grounds.</i>		
Improvement and care of public grounds.....	13	68,172.30
Repairs, fuel, etc., Executive Mansion.....	13	25,155.17
Lighting, etc., Executive Mansion.....	13	13,195.76
Repairs to water-pipes and fire-plugs.....	13	2,253.79
Telegraph to connect the Capitol, Departments, and Government Printing Office.....	13	1,232.69
<i>War, civil, miscellaneous.</i>		
Salaries, office of superintendent State, War, and Navy Department		
Building.....	3	58,705.02
Fuel, lights, etc., State, War, and Navy Department Building.....	5	35,405.17
Furniture, State, War, and Navy Department Building.....	1	24,763.65
Building for State, War, and Navy Department.....	9	238,962.78
Building for Army Medical Museum and Library.....	24	163,170.78
Completion of the Washington Monument.....	9	45,375.91
Increasing the water-supply of Washington, D. C.....	6	195,294.80
Transportation of reports and maps to foreign countries.....	2	100.00
Support and medical treatment of transient paupers.....	12	16,833.26
Maintenance of Garfield Hospital.....	4	7,485.99
Pedestal for statue of James A. Garfield.....	6	727.52
Monument at Washington's headquarters at Newburgh, N. Y.....	10	24,291.66
Statue to the memory of General Lafayette and compatriots.....	4	1,030.00
Removal of statue of General John A. Rawlins.....	6	134.63
Unveiling statue of Garfield.....	1	.95
Improvement of Yellowstone National Park.....	3	23.69
Elevator, Winder Building.....	1	22.80
NAVY DEPARTMENT.		
Contingent expenses, office Secretary of the Navy.....	11	16,579.51
Salaries:		
Office of the Secretary.....	5	73,278.78
Bureau of Yards and Docks.....	5	14,975.00

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Accounts.
NAVY DEPARTMENT—continued.		
Salaries—continued.		
Bureau of Equipment and Recruiting.....	5	\$18,475.00
Bureau of Navigation.....	5	13,743.16
Office of Naval Records of the Rebellion.....	5	3,245.60
Nautical Almanac Office.....	7	28,750.27
Hydrographic Office.....	5	55,272.17
Contingent and miscellaneous expenses, Hydrographic Office.....	8	51,106.93
Salaries, Naval Observatory.....	4	17,£80.39
Contingent and miscellaneous expenses, Naval Observatory.....	7	10,633.04
Salaries:		
Bureau of Ordnance.....	5	11,225.00
Bureau of Construction and Repair.....	5	17,007.10
Bureau of Steam-Engineering.....	5	14,291.23
Bureau of Provisions and Clothing.....	5	19,937.79
Bureau of Medicine and Surgery.....	5	11,825.00
Office of Judge-Advocate-General, U. S. Navy.....	5	8,025.55
Library, Navy Department.....	7	1,544.94
Contingent expenses, Navy Department.....	9	16,541.01
DEPARTMENT OF THE INTERIOR.		
Salaries, office of the Secretary.....	5	207,704.25
Publishing the Biennial Register.....	3	2,357.60
Stationery.....	7	81,931.61
Library, Department of the Interior.....	6	334.17
Rent of buildings.....	5	23,774.29
Postage to Postal-Union countries.....	7	3,062.50
Contingent expenses, Department of the Interior.....	18	3,017.60
Salaries, General Land Office.....	5	475,917.00
Expenses of inspectors, General Land Office.....	5	5,688.85
Library, General Land Office.....	4	465.75
Maps of the United States.....	4	892.40
Salaries:		
Indian Office.....	6	92,014.30
Pension Office.....	10	1,781,299.63
Investigation of pension cases, Pension Office.....	166	183,525.54
Salaries, special examiners, Pension Office.....	7	205,705.55
Investigation of pension cases, special examiners, Pension Office.....	164	193,117.45
Salaries:		
Patent Office.....	6	636,740.00
Bureau of Education.....	5	44,817.70
Library, Bureau of Education.....	7	939.48
Distributing documents, Bureau of Education.....	5	1,756.30
Collecting statistics, Bureau of Education.....	5	1,430.43
Salaries, Bureau of Labor.....	6	52,360.80
Miscellaneous expenses, Bureau of Labor.....	71	20,976.73
Library, Bureau of Labor.....	5	638.73
Salaries, office of Commissioner of Railroads.....	4	14,049.10
Expenses, general land inspectors.....	24	3,339.57
Statistics of marriage and divorce.....	6	8,755.98
Traveling expenses, office of Commissioner of Railroads.....	4	908.00
Salaries:		
Office of Architect of Capitol.....	4	18,364.00
Office of Geological Survey.....	4	35,181.08
<i>Public buildings and grounds.</i>		
Repairs of building, Department of the Interior.....	5	7,805.84
Annual repairs of the Capitol.....	6	37,964.76
Improving the Capitol grounds.....	5	17,996.82
Lighting the Capitol and grounds.....	6	20,523.31
Capitol terraces.....	4	227,516.25
Stable and carpenter shop, House of Representatives.....	3	5,432.22
Boiler-vaults and boiler, Senate.....	3	7,476.48
Furnishing building for Pension Office.....	3	22,635.63
Ventilation, Senate.....	2	323.00
Ventilation, House of Representatives.....	1	45.60
Fire-proof building for Pension Office.....	5	71,431.90
Heating apparatus, building for Pension Office.....	3	28.30
Additional accommodations, Government Hospital for the Insane.....	12	58,671.77
Building and grounds, Columbia Institution for the Deaf and Dumb.....	1	992.79
Building and grounds, Howard University.....	3	5,222.72
Building for Library of Congress, construction.....	7	84,175.93
Electric-light plant, Senate.....	1	6,014.49
Elevator, Senate.....	4	7,440.48
Elevator, House of Representatives.....	4	7,338.23

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
DEPARTMENT OF THE INTERIOR—continued.		
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane.....	14	\$288,700.04
Columbia Institution for the Deaf and Dumb.....	4	51,974.91
Howard University.....	4	19,480.00
Support of Freedmen's Hospital and Asylum.....	6	51,220.79
Freedmen's Hospital, painting.....	1	400.00
Education of feeble-minded children.....	1	1,527.90
Maryland Institution for the Instruction of the Blind (permanent).....	4	4,032.49
Industrial Christian Home, Utah.....	3	17,500.00
<i>Interior—Miscellaneous.</i>		
Inter-State Commerce Commission.....	58	74,678.37
Investigation of affairs of bonded Pacific railroads.....	21	74,687.83
<i>Public lands service.</i>		
Depredations on public timber.....	8	61,480.71
Protecting public lands.....	9	72,917.82
Settlement of claims for swamp lands, etc.....	7	17,019.98
Reproducing plats of surveys, General Land Office.....	5	2,251.01
Transcripts of records and plats.....	6	6,913.28
Preservation of abandoned military reservations.....	5	2,507.58
Appraisal and sale of abandoned military reservations.....	1	3,143.43
<i>Surveying public lands.</i>		
Surveying the public lands.....	9	16,613.24
Geological survey.....	257	651,038.11
Protection and improvement of Hot Springs, Ark.....	4	8,260.06
<i>Indian affairs—Miscellaneous.</i>		
Education of children in Alaska.....	9	11,522.98
POST-OFFICE DEPARTMENT.		
Salaries.....	5	703,956.41
Deficiency in the postal revenues.....	6	3,160,820.47
DEPARTMENT OF AGRICULTURE.		
Salaries.....	7	153,879.90
Salaries and expenses, Bureau of Animal Industry.....	33	328,112.85
Quarantine stations for neat cattle.....	8	10,738.26
Collecting agricultural statistics.....	16	65,130.35
Purchase and distribution of valuable seeds.....	6	85,683.71
Experimental garden.....	8	22,096.16
Laboratory.....	10	4,756.82
Museum.....	8	791.93
Library.....	9	1,468.34
Experiments in the manufacture of sugar.....	9	68,734.49
Botanical investigations and experiments.....	22	7,696.31
Pomological information.....	16	4,577.42
Investigating the adulteration of food.....	8	1,117.93
Investigations in ornithology and mammalogy.....	10	5,435.35
Agriculture experiment stations.....	72	427,500.00
Furniture, etc.....	10	7,033.05
The World's Industrial Exposition.....	1	255.00
Investigating history, etc., of insects.....	31	18,062.64
Report on forestry.....	8	9,515.73
Investigating European statistical methods.....	2	1,270.20
Tea-culture.....	4	605.33
Silk-culture.....	9	25,798.90
Postage.....	6	3,410.00
Contingent expenses.....	11	11,479.19
DEPARTMENT OF JUSTICE.		
Salaries.....	7	218,715.38
Contingent expenses:		
Furniture and repairs.....	12	1,826.07
Books for Department library.....	12	2,863.09
Books for office of Solicitor.....	14	938.00
Stationery.....	12	2,163.93
Horses and wagons.....	4	49.25
Miscellaneous items.....	27	15,019.59
Transportation.....	11	713.73
Postage.....	3	5.00
Building.....	12	1,296.02

REPORT ON THE FINANCES.

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
DEPARTMENT OF JUSTICE—continued.		
<i>Miscellaneous.</i>		
Salary, warden of jail, District of Columbia	7	\$3,298.30
Expenses of Territorial courts in Utah	82	57,598.96
Salaries of employes, court-house, Washington, D. C.	5	10,791.10
Prosecution of crimes in Utah	2	1,043.00
Defense in French spoliation claims	10	8,782.52
Repairs to court-house, Washington, D. C.	12	18,397.54
Defending suits in claims against the United States	20	24,788.76
Punishing violations of intercourse acts and frauds	27	5,699.85
Prosecution of crimes	64	54,424.95
JUDICIAL.		
Salaries:		
Justices, etc., Supreme Court	76	62,177.56
Circuit judges	85	46,150.00
District judges	524	100,792.24
Retired judges	61	52,789.40
District attorneys	205	15,347.84
District marshals	177	8,997.07
Justice and judges supreme court District of Columbia ..	55	19,292.80
Salary and expenses supreme court reporter (permanent) ..	5	7,500.00
<i>United States courts.</i>		
Fees and expenses of marshals	779	1,080,930.99
Fees of district attorneys	568	359,781.56
Pay of assistant attorneys	254	113,760.13
Fees of clerks	710	224,305.45
Fees of commissioners	1,724	196,329.13
Fees of jurors	508	689,605.02
Fees of witnesses	715	1,087,900.35
Support of prisoners	603	409,698.72
Rent of court-rooms	237	67,611.49
Miscellaneous expenses	653	316,389.47
Fees of supervisors of elections	29	34,655.04
Judicial emoluments	143	586,768.60
Pay of bailiffs	282	121,982.85
Uniform system of book-keeping	7	5,480.50
Support of convicts	19	8,234.35
Total disbursements	28,658	1,080,725,563.22
Grand total receipts and disbursements	81,391	1,981,906,998.81
Number of certificates recorded		21,464
Number of letters recorded		5,286
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed		8,106
Requisitions answered		1,779
Accounts, letters, etc., received and entered		82,815
Number of references to other offices		1,260
Number of powers of attorney entered and referred		562
Number of acknowledgments		5,834
Number of transaction reports		588
Number of letters written		4,263
Number of warrants received and entered		5,972

SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS OF THE VARIOUS DIVISIONS.

CUSTOMS DIVISION.

[Audits the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors, for Receipts and Disbursements in connection with the Revenue-Cutter, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements]

	No. of accounts.	Amount.
Receipts.....	2,625	\$215,574,247.80
Disbursements.....	6,929	18,961,378.86
Total.....	9,554	234,535,626.66

Accounts on hand July 1, 1887.....	2,499
Accounts received.....	8,928
Accounts audited.....	9,554
Accounts on hand June 30, 1888.....	1,883
Number of clerks in division.....	14½
Number of clerks employed full time.....	13½

JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.]

	No. of accounts.	Amount.
Disbursements.....	7346	\$5,371,992.26

Accounts on hand July 1, 1887.....	163
Accounts received.....	7,278
Accounts audited.....	7,346
Accounts on hand June 30, 1888.....	100
Number of clerks in division.....	7
Number of clerks employed full time.....	5½

PUBLIC DEBT DIVISION.

[Audits all accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.]

	No. of accounts.	Amount.
Interest accounts.....	512	\$45,534,861.74
Redemption accounts—called bonds.....		1,613,106.31
Redemption accounts—sinking fund.....	18	74,839,835.96
District of Columbia—sinking fund.....	5	295,833.74
Miscellaneous United States securities.....	74	24,546,883.44
Accounts of destroyed notes, etc.....	49	149,485,525.25
Total.....	658	296,316,046.44

Accounts on hand July 1, 1887.....	13
Accounts received.....	645
Accounts audited.....	658
Accounts on hand June 30, 1888.....	00
Number of clerks in division.....	7
Number of clerks employed full time.....	6½

MISCELLANEOUS DIVISION.

[Audits Accounts of Mints and Assay Offices, District of Columbia, Construction of Public Buildings United States Treasurer, Salaries and Contingent Expenses Executive Departments, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Light-House Establishment, Bureau of Engraving and Printing, Territorial and Judicial Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Independent Treasury, Marine Hospital, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, Steam-boat Inspection Service, Hospitals for the Insane and Deaf and Dumb, and all other charitable institutions, and a vast number of miscellaneous accounts.]

	No. of ac- counts.	Amount.
Receipts.....	108	\$685,607,187.29
Disbursements.....	12,352	709,143,525.25
Total.....	12,460	1,394,750,712.54

Accounts on hand July 1, 1887.....	759
Accounts received.....	12,452
Accounts audited.....	12,460
Accounts on hand June 30, 1888.....	751
Number of clerks in division.....	14
Number of clerks employed full time.....	12½

WAREHOUSE AND BOND DIVISION.

	No. of accounts.	Amount.
Disbursements.....	1,373	\$932,620.41

STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS ADJUSTED DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

	No. of accounts.	Amount.
Number of accounts adjusted.....	995	
Number of accounts, of "No transactions," received, examined, and referred.....	588	
Balance of duties on merchandise in warehouse per last report.....		\$17,713,240.05
Duties on merchandise warehoused.....		91,775,294.31
Duties on merchandise rewarehoused.....		1,583,025.44
Duties on merchandise constructively warehoused.....		26,224,901.37
Increased and additional duties, etc.....		2,483,173.81
Total.....		139,779,634.98
<i>Contra.</i>		
Duties on merchandise withdrawn for consumption.....		87,133,994.76
Duties on merchandise withdrawn for transportation.....		2,962,646.67
Duties on merchandise withdrawn for exportation.....		27,235,816.21
Allowances for deficiencies, damages, etc.....		3,401,092.06
Duties on withdrawals for construction and repair of vessels.....		23,775.85
Duties on bonds delivered to district attorneys for prosecution.....		6,363.69
Balance of duties on merchandise in warehouse.....		19,015,945.74
Total.....		139,779,634.98

Number of accounts on hand July 1, 1887.....	8
Number of accounts received.....	991
Number of accounts audited.....	995
Number of accounts on hand June 30, 1888.....	4
Number of judgments on hand June 30, 1888.....	2
Number of clerks in division.....	4
Number of clerks employed full time.....	3

COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE FROM 1861 TO 1888, INCLUSIVE.

Fiscal years.	Number of accounts examined and adjusted.			Amount.			Number of certifi- cates recorded.	Number of letters written.	Number of pow- ers of attorney filed.
	Receipts.	Disburse- ments.	Total.	Receipts.	Disbursements.	Total amount.			
1861	1,744	7,461	9,205	\$40,032,704.03	\$201,860,753.25	\$241,893,457.28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611.94	352,564,687.88	399,790,299.82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405.95	890,917,695.77	958,335,101.72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726.80	1,447,668,825.90	1,529,209,552.70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635.52	1,755,151,626.75	1,845,915,262.27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243.71	1,972,713,889.06	2,194,159,132.77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931.81	2,339,633,571.08	2,558,518,502.89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955.23	1,949,304,277.09	2,164,802,213.32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318.23	1,808,644,481.50	2,040,406,799.73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298.97	1,344,512,789.41	1,584,709,088.38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078.13	1,773,277,492.08	2,012,615,570.21	11,426	2,239	6,856
1872	4,511	15,298	19,804	912,200,147.78	1,339,778,632.45	2,251,978,780.23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370.18	1,416,193,007.42	2,619,062,377.60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671.71	1,283,786,750.33	2,159,479,422.04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298.80	1,491,427,101.07	2,635,747,399.87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330.52	1,746,678,602.58	2,886,525,933.10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659.51	926,401,191.96	1,622,894,851.57	13,059	2,056	4,505
1878	7,038	16,381	23,419	959,020,393.82	1,287,812,745.00	2,246,833,138.82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049.73	1,147,581,192.79	2,065,128,242.52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429.71	1,893,413,941.53	3,099,712,371.24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081.94	1,016,464,134.81	1,878,530,216.75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471.39	1,025,640,807.75	1,999,298,279.14	15,179	4,501	3,568
1883	8,149	22,950	31,099	828,360,880.42	1,361,099,615.73	2,189,460,496.15	18,871	5,248	3,200
1884	8,608	22,705	31,313	956,377,944.94	1,126,835,531.67	2,083,213,476.61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286.68	1,152,493,050.55	2,241,701,337.23	10,985	5,285	2,125
1886	4,834	24,206	29,040	898,990,191.10	916,703,292.09	1,815,693,483.19	19,987	8,591	2,643
1887	3,385	27,930	31,315	1,053,299,015.66	1,284,471,593.23	2,337,770,608.89	21,606	4,571	3,072
1888	2,733	28,658	31,391	901,181,435.09	1,030,725,563.22	1,931,906,998.31	21,464	4,263	3,106

FIRST AUDITOR.

The foregoing tabulated exhibits reveal the work of this office as nearly as can be told in figures.

The total amount covering receipts and disbursements reached during the fiscal year \$1,931,906,998.31. But to the labor employed in the settlement of the accounts, representing this great amount of money, and which can not, of course, be tabulated with the total amount representing disbursements and receipts, must be charged the large number of judiciary and emolument returns registered and referred, the thousands of letters written and acknowledged, the great number of requisitions answered, and powers of attorneys examined, entered, and referred, and bond and warehouse accounts audited.

It is by no means the case that the greatest amount of money covered by an account represents the greatest amount of labor in the examination of the same; and I have, with good results, strenuously endeavored to impress upon my subordinates the duty of a thoroughly careful examination of all matters requiring audit at their hands, and in every case a strict adherence to the law governing in the premises.

In my last report I was enabled to congratulate the office upon the fact "that every desk in the several divisions had been cleared of all delayed work." As then it is now, and nothing is in the way of a prompt and speedy settlement of all current business. At the same time, by comparing the work of the three years immediately preceding and the three years immediately succeeding 1885, it will be seen that an average decrease of the cost of the office on the basis of the work done amounts to nearly 11 per cent.

I have the honor to renew the suggestions in my letter to you of June 14 last, that all the fees of United States attorneys, clerks, and marshals be paid out of the respective annual appropriations for the fees of such officers, so that they may all pass through the same accounting offices.

That letter was referred by you to the Attorney-General for his opinion as to whether the change suggested could be made by departmental direction. Acting Attorney-General Jenks, by his letter to you of date August 14, gave it as his opinion, in substance, that under the existing statutes defining the powers and duties of the several accounting officers, and the contemporaneous and continuous construction given to them by the Departments, it had become so well settled that some of the fees of such officers were not payable out of the appropriations for their fees, but out of specific appropriations for the expense incurred in particular objects, such as collecting the revenue from customs, collecting postal or internal revenue, or erecting public buildings, that it was beyond the power of the Departments to now change the rule.

Accepting this opinion, legislation will be necessary to consolidate these fees into one appropriation. This legislation can be more certainly and speedily effected by incorporating it in the sundry civil appropriation bill, and I suggest that in the appropriation for the next fiscal year and thereafter, annually, the paragraphs relating to the fees of these officers be amended, respectively, as follows:

After the words "For payment of the fees and expenses of United States marshals and deputies" insert the words "for all services rendered the United States."

After the words "For payment of United States district attorneys, the same being for payment of the regular fees provided by law for official services," insert the words "in all cases in which the United States is a party or interested."

After the words "For payment of district attorneys, the same being for payment of such special compensation as may be fixed by the Attorney-General," insert the words "or Secretary of the Treasury," and insert the word "all" before "services," or add an additional paragraph, "for special compensation allowed by the Secretary of the Treasury."

After the words "For fees of clerks," add the words "for all services rendered the United States."

The reason, in brief, given in my former letter for these changes are that they will reduce the number of separate accounts now required to be stated and enable the accounting officers to ascertain with exactness the total emoluments received from the United States by these officers, which is now practically impossible, owing to the diffusion of the fees through so many different channels.

If these changes meet your approval, estimates can be made as to the necessary addition and reduction in the various appropriations to be affected thereby.

As the matter particularly concerns the work of my office I beg leave respectfully to join the honorable the First Comptroller in his request that, in your annual report to Congress, you favor the abolition of the fee system as relates to United States attorneys, marshals, and clerks, and, instead thereof, recommend the adoption of just and reasonable salaries.

This would greatly facilitate and simplify the settlement of the accounts of these officers, and, in the end, redound to their advantage and that of the Government.

It is with much pleasure I commend to your favorable consideration the Hon. E. P. Baldwin, the Deputy Auditor, and generally the chiefs, clerks, and other employés, who have, with faithful and intelligent labor, enabled me to conduct the important business of the office over which I have, with your approval, the honor to preside.

Respectfully submitted.

JAS. Q. CHENOWETH,
Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

(No. 10.)

REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 20, 1888.

SIR: As required by law and Department instructions, I have the honor to submit the following report showing the work performed by this office during the fiscal year 1888, the condition of business at the close of said year, and the application of moneys appropriated for the Indian service, and for certain branches of the military service, namely: The office of the Commanding General, the Adjutant-General's Department, the Medical Department, the Pay Department, the Ordnance Department, Army contingencies, etc.

BOOK-KEEPERS' DIVISION.

The amounts drawn from the Treasury on requisitions of the Secretary of War and Secretary of the Interior, together with repayments of unexpended balances and the aggregate balances remaining in the Treasury on June 30, 1888, are shown by the subjoined tabular statements:

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Army Medical Museum.....	\$5,040.81	\$444.85
Appliances for disabled soldiers.....	502.00	648.50
Arming and equipping the militia.....	324,698.08	6,391.36
Armament of fortifications.....	122,506.57	9.50
Artificial limbs.....	100,581.20	840.98
Artillery school, Fort Monroe, Va.....	5,000.00	.....
Benicia Arsenal, Benicia, Cal.....	3,000.00	.....
Bounty to Fifteenth and Sixteenth Missouri Cavalry.....	2,000.00	.....
Bounty, act July 28, 1866.....	106,518.56	285.00
Bounty to volunteers and their widows and legal heirs.....	565,767.41	1,021.31
Collection and payment of bounty, prize-money, and other claims of colored soldiers and sailors.....	700.00	408.27
Collecting, drilling, and organizing volunteers.....	39.50	295.10
Contingencies of the Army.....	14,004.05	2,247.08
Contingencies of the Adjutant-General's Department.....	2,000.00	38.43
Expenses of recruiting.....	101,677.67	378.05
Expenses of commanding general's office.....	1,200.00	.....
Extra pay to officers and men who served in the Mexican war.....	9,544.49	.....
Expenses of military convicts.....	5,378.02	.....
Frankford Arsenal, Philadelphia, Pa.....	1,000.00	438.82
Library, Surgeon General's Office.....	10,000.00	.....
Manufacture of arms.....	400,060.87	224.75
Medical and hospital department.....	162,517.74	13,758.16
Maintenance of Army and Navy Hospital, Hot Springs, Ark.....	10,000.00	6.65
Ordnance material, proceeds of sales.....	74,994.72	398.12
Ordnance, ordnance stores, and supplies.....	258,472.22	4,200.21
Ordnance service.....	80,181.45	181.12
Pay, etc., of the Army.....	12,463,929.01	303,814.77
Pay of volunteers, Mexican war.....	285.78	.....
Pay of two and three year volunteers.....	524,649.21	3,114.20
Pay of Military Academy.....	206,500.00	2,677.27
Powder Depot, Dover, N. J.....	35,000.00	.....
Proving ground, Sand Hook, N. J.....	3,000.00	.....
Publication of Official Records of the War of the Rebellion.....	48,287.19	.....
Powder and projectiles, proceeds of sales.....	6,276.89	.....
Relief of sundry persons.....	2,619.97	.....
Repairs of arsenals.....	50,000.00	5.39
Rock Island Arsenal, Illinois.....	109,500.00	.....
Rock Island Bridge, Illinois.....	17,250.00	.....
Sea-coast batteries for instruction of militia.....	468.50	2,008.43
Signal Service pay.....	205,000.00	15,272.61

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department—Continued.</i>		
Signal Service, medical department.....	\$4,399.19	\$1,447.00
Soldiers' Home, permanent fund.....	273,550.00	
Soldiers' Home, interest account.....	48,254.84	
Springfield Arsenal, Massachusetts.....	65,439.88	
Support of National Home for Disabled Volunteer Soldiers.....	1,969,056.00	
Support of Soldiers' Home.....	374,188.29	173.75
Testing machine.....	10,000.00	487.76
Three months' extra pay proper, act July 3, 1884.....	5,033.00	
Trusses for disabled soldiers.....	5,009.00	
Miscellaneous items.....	2,081.03	
Total drafts and repayments on account of War Department appropriations.....	18,797,163.12	361,217.45
<i>Appropriations for the Indian service.</i>		
Buildings at agencies and repairs.....	18,829.53	2,000.15
Civilization fund.....	9,820.00	
Contingencies of the Indian Department.....	38,949.00	5,056.15
Ditches and reservoirs for Navajoes.....	7,934.00	120.00
Expenses of Board of Indian Commissioners.....	3,000.00	
Fulfilling treaties with various Indian tribes.....	508,026.32	16,350.12
Gratuity to certain Ute Indians.....	4,062.51	15.09
Homesteads for Indians, including Seminoles in Florida.....	1,135.00	188.00
Incidental expenses of the Indian service.....	120,687.66	7,709.13
Indian moneys, proceeds of labor.....	25,812.33	256.46
Investigating Indian deprecation claims.....	24,250.59	1,012.09
Interest on trust funds, etc.....	915,159.34	17,702.98
Irrigating ditches, Indian reservations.....	7,356.78	150.00
Maintenance and education of Adelaide and Julia German.....	2,778.81	
Negotiating with certain Indian tribes.....	1,456.55	803.50
Pay of Indian agents, school superintendent, inspectors, farmers, interpreters, and police.....	244,223.39	4,104.94
Payment to North Carolina Cherokees and other Indians.....	3,405.54	
Preventing liquor traffic, Indian reservations.....	120.00	627.30
Proceeds of Sioux reservations in Minnesota and Dakota.....	32,873.94	640.72
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfoot agencies.....	8,850.22	185.64
Relief of destitute Indians.....	9,047.53	159.78
Removal and support of confederated bands of Utes.....	1,500.00	68.35
School buildings, support of schools, etc.....	1,137,249.72	35,927.84
Support of various Indian tribes and bands.....	2,885,602.38	97,919.41
Surveying, appraising, and allotting Indian lands.....	32,096.22	785.80
Telegraphing, and purchase of Indian supplies.....	35,673.32	709.82
Transportation of Indian supplies.....	337,713.41	14,423.25
Traveling expenses of Indian inspectors and school superintendent.....	8,018.00	513.10
Vaccination of Indians.....	364.00	
Miscellaneous items.....	32,446.93	1,200.34
Total drafts and repayments on account of the Indian service.....	6,458,443.02	208,629.87

GENERAL BALANCE-SHEET OF APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury July 1, 1887, to June 30, 1888.	\$18,797,163.12	\$6,458,443.02
To amount of transfer warrants issued to adjust appropriations	58,503.86	1,143,323.65
To unexpended balances carried to surplus fund	380,802.61	325,012.70
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1888	4,071,635.49	18,119,950.07
Total	23,308,105.08	26,046,729.44
CREDIT.		
By balances on hand July 1, 1887	3,220,602.95	17,235,168.32
By amount of repayments during the year	361,217.45	208,629.87
By amount of counter warrants issued to adjust appropriations	62,868.02	1,143,323.65
By amount of appropriation warrants issued during the year	19,663,416.66	7,459,607.60
Total	23,308,105.08	26,046,729.44

The miscellaneous work of the book-keepers' division consisted of:

Requisitions registered, journalized, and posted	5,147
Settlements recorded, journalized, and posted	3,805
Settlements made in the division, chiefly to adjust appropriations and close accounts	147
Certificates listed and indexed	1,165
Repay requisitions prepared for the War and Interior Departments	506
Appropriation warrants recorded and posted	53
Certificates of non-indebtedness issued in cases of officers and enlisted men	5,978
Claims of legal representatives of deceased payees of checks examined and adjusted	73
Letters written	2,021

The amount drawn from the Treasury on settlements made in the division was \$330,437.80, including the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home, to meet current expenses (section 8, act March 3, 1883, 22 Stat., 565)	\$278,550.00
Interest on Soldiers' Home permanent fund (same act)	48,254.84

PAYMASTERS' DIVISION.

Number of accounts on hand July 1, 1887	546
Received from the Paymaster-General during the fiscal year 1888	520
Total to be accounted for	1,066
Number of accounts examined, stated, and transmitted to the Second Comptroller	936
On hand June 30, 1888	130
Longevity claims, under the Tyler and Morton decisions (105 U. S., 244, and 112 U. S., 1), on hand July 1, 1887	3
Received during the year	5
Audited during the year	5
Transferred to pay and bounty division June 1, 1888	3

The service records of 126 officers have been corrected, under the acts of June 18, 1878, and February 24, 1881, and the above-mentioned decisions of the Supreme Court.

The record of deposits by enlisted men, under the act of May 15, 1872, shows that 8,042 deposits were made since last report, amounting to \$426,455.13, and that 17,760 deposits, amounting to \$1,009,385.36, have been withdrawn, upon which the depositors received \$84,912.62 interest.

The amount involved in 936 paymasters' accounts, 5 longevity claims, and 115 miscellaneous settlements, was \$25,969,404.90, as follows :

Amount disbursed by paymasters, as per audited accounts.....	\$25,765,834.81
Amount of longevity claims allowed under the "Tyler decision"....	554.32
Amount of longevity claims allowed under the "Morton decision"....	62.50
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines, and forfeitures by sentences of courts-martial, etc.....	186,643.38
Amount transferred to the books of the Third Auditor's Office on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, etc., also transfers on Second Auditor's books.....	9,059.84
Charges raised against officers for overpayments, double payments, erroneous musters, etc.....	4,217.31
Credits on account of overpayments refunded, and charges removed on satisfactory explanation.....	1,135.62
Miscellaneous payments to officers and others.....	1,897.12
Total.....	25,969,404.90

Applications for rehearing, under the rules adopted November 10, 1885, received and disposed of.....	13
Letters received.....	604
Letters written.....	1,711

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Accounts and claims on hand July 1, 1887.....	364
Received during the year.....	1,408
Total.....	1,772
Audited during the year.....	1,423

On hand June 30, 1888.....	349
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The amount involved in the 1,423 accounts and claims disposed of was \$4,119,252.23, as follows :

Ordnance, ordnance stores, etc., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department.....	\$1,462,121.55
Medical and Hospital Department, artificial limbs, Army Medical Museum, library Surgeon-General's office, and other appropriations of the Medical Department.....	331,748.01
Contingencies of the Army, publication of official records of the war of the rebellion, expenses of military convicts, expenses of the commanding general's office, contingencies of the Adjutant-General's Department, special acts of relief, artillery school, Fortress Monroe, etc.....	110,450.50
Expenses of recruiting; local bounty claims, etc.....	134,631.25
Support of National Home for Disabled Volunteer Soldiers.....	2,080,300.92
Total.....	4,119,252.23

Number of payments to officers of the Army and volunteer forces recorded in the permanent register of payments.....	53,030
Miscellaneous claims disallowed.....	71
Number of letters written.....	9,146
Number of payments reported for use of clerks auditing claims of officers for arrears of pay, etc.....	25,227
Number of vouchers in accounts examined.....	23,814

The foregoing report, as compared with last year's record, shows a decrease of \$421,291.62 in the amount of disbursements allowed, and an increase in each item of work performed.

INDIAN DIVISION.

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1887.....	262	194	17
Received during year.....	916	667	3,545
Total.....	1,178	861	3,562
Audited and reported to the Second Comptroller.....	840	498	2,492
On hand June 30, 1888.....	338	363	70

The disbursements allowed in settlement of accounts of Indian agents, inspectors, and other disbursing officers of the Indian service amounted to \$1,685,030.81, and there was certified as due contractors and other claimants for services and supplies the sum of \$3,898,455.33, making the total disbursements \$5,583,486.14.

There have been furnished the Second Comptroller, to be forwarded to the Solicitor of the Treasury for suit, eight transcripts of accounts, involving the sum of \$15,218.13, mostly consisting of items suspended or disallowed in settlement by reason of infractions of law or regulations.

The term "accounts" used in the above tabular statement includes not only the regular quarterly accounts of disbursing officers, but also the sets of explanations made by them in answer to objections raised by the Commissioner of Indian Affairs and the accounting officers. The status of accounts on hand is as follows:

	Cash.		Property.		Total.
	Quarterly accounts.	Explanations.	Quarterly accounts.	Explanations.	
Under examination.....	28	26	25	24	103
Returned to Indian Office.....	1	1	1	1	1
Not yet taken up.....	162	121	190	124	597
Total.....	190	148	215	148	701

There are in the Indian service 60 agents, 5 special agents, 5 inspectors, 1 school superintendent, 12 superintendents of schools, and 40 officers of miscellaneous character, including persons temporarily appointed to make disbursements in connection with allotment of lands in severalty, investigating depredation claims, etc., making in all 123 bonded officers, of whom more than 80 render property returns as well as cash accounts.

It will therefore be seen that the accounts and returns not acted upon, exclusive of explanations, average less than 2 of the former and 3 of the latter per capita. Compared with last year's report there has been an increase of 4 in the number of cash accounts audited, and a decrease of 38 in the number of property returns and 333 in the number of claims disposed of; but as the working force was one-fourth less than formerly, and as the labor involved in the adjustment of claims has been largely increased, the exhibit is not altogether unsatisfactory. The number of contracts for Indian goods and supplies, transportation services, etc., filed during the fiscal year 1888 was 475, which is greatly in excess of any previous year. The consequent increase in the number of bills of lading, returns, etc., which have to be recorded and examined in connection with the settlement of claims has already added about 30 per cent. to the labor involved, and necessitated the employment of a larger portion of the force than usual on this kind of work; otherwise the accounts of disbursing officers would have been brought quite up to date.

The seventy claims on hand are thus accounted for:

Waiting additional evidence which has been called for	3
Returned to Indian Office for completion	38
Western Union Telegraph claims awaiting legal decision as to charges for service on lines along the subsidized Pacific railways.....	23
Awaiting action	6
Total	70
Number of letters written.....	3,549

PAY AND BOUNTY DIVISION.

EXAMINING BRANCH.

Classes of claims.	Claims pending July 1, 1887.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1888.
<i>White soldiers.</i>							
Commissioned officers	31,616	14,924	2,886	7,579	9,446	1,538	30,863
Enlisted men subsequent to April 19, 1861, arrears of pay, and all bounties							
Claims for pay prior to April 19 1861.....	303	352	83	90	264	118	266
Claims of laundresses, sutlers, tailors, etc ..	73	21	4	9	15	25	49
<i>Colored soldiers.</i>							
Arrears of pay and bounty	10,386	1,765	835	772	658	64	11,462
Total	42,378	17,062	3,808	8,450	10,413	1,745	42,610

SETTLING BRANCH.

Classes of claims.	Claims pending July 1, 1887.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1888.		
<i>White soldiers.</i>								
Commissioned officers	324	7,579	7,066	203	34	600		
Enlisted men, subsequent to April 19, 1861, arrears of pay, and all bounties								
Claims for pay prior to April 19, 1861							90	90
Claims of laundresses, sutlers, tailors, etc.							9	9
<i>Colored soldiers.</i>								
Arrears of pay and bounty	44	772	730	30	3	58		
Total	368	8,450	7,895	233	37	653		

The amount involved in 7,895 claims, audited and allowed, was \$930,732.03. Number of letters written, 174,488. Number of vouchers examined, 437,761.

The accounts of 12,178 soldiers of the regular Army who deserted between April 13, 1861, and December 31, 1880, have been examined, and the sum of \$205,616.33 found due the Soldiers' Home under section 4818 Revised Statutes.

DIVISION FOR THE INVESTIGATION OF FRAUD.

The number of cases remaining on hand June 30, 1887, was 5,413. Since then 990 new cases have been referred to this division, and 3,106 finally disposed of, leaving 3,297 on hand, June 30, 1888, of the following classes:

<i>White soldiers:</i>	
Settled claims	120
Unsettled claims	58
<i>Colored soldiers:</i>	
Settled claims	2,433
Unsettled claims	682
Officers' cases	4

Fourteen cases were prepared for the Department of Justice and eleven for the secret-service division of the Treasury Department. Abstracts of testimony were prepared in 190 cases, and 4,266 letters written. The amount recovered in money and judgments was \$2,300.23.

Compared with the report for the fiscal year 1887 the above statement shows an increase of 390 in the number of cases referred to this division for investigation, and of 1,316 in the number finally disposed of.

PROPERTY DIVISION.

Quarterly returns of clothing, camp and garrison equipage on hand July 1, 1887 ..	2,766
Received during the year	3,490
Total	6,256
Settled during the year	3,602
On hand June 30, 1888	2,654

The number of vouchers examined in the settlement of returns was 35,026. Certificates of non-indebtedness were issued in favor of 3,412 officers, mostly volunteers, who have filed claims for additional allowances under recent laws and decisions. The sum of \$688.19 was charged to officers for clothing, etc., not accounted for, and collections were made to the amount of \$577.03. Letters received, 4,829; letters written, 2,853; letters recorded, 1,476.

Attention is respectfully invited to the following extract from last year's report:

Prior to 1871 this division was charged with the settlement of property accounts or returns rendered by Army officers responsible for ordnance, ordnance stores, and supplies, but on December 19, 1870, the Secretary of War directed that such returns, after rigid examination by the Chief of Ordnance, should be filed in the Ordnance Office, and not transmitted to the Treasury. As the act of March 3, 1817 (section 277, Revised Statutes) makes it the duty of the Second Auditor to receive and examine all accounts relating to military stores, it may be questioned whether such property accounts as have received only the rigid examination of the Ordnance Office have been adjusted in accordance with law. (See 13 Op., 483.)

DIVISION OF INQUIRIES AND REPLIES.

Officer making inquiry.	On hand July 1, 1887.	Received.	Answered.	On hand June 30, 1888.
Adjutant-General.....	1,659	11,460	12,006	1,113
Quartermaster-General.....	11	58	69	.....
Commissary-General.....	162	997	1,109	70
Commissioner of Pensions.....	377	6,822	6,723	476
Paymaster-General.....	.....	1,047	15	1,032
Third Auditor.....	142	1,565	1,571	136
Fourth Auditor.....	8	19	22	5
Miscellaneous.....	.....	865	865	.....
Total.....	2,379	22,833	22,380	2,832

There has been an increase of 987 in the number of inquiries received, as compared with last year's record, 340 in the number answered and 453 in the number remaining on hand, and the work of the division is from four to six weeks in arrear.

Miscellaneous work.—Muster-rolls and vouchers copied for the Adjutant-General, 478; letters, final statements, affidavits, certificates of disability, special orders, applications, and other papers copied, 1,832; pages of foolscap used in copying, 996; signatures examined for verification, 4,696; letters written, 5,029; descriptive lists of 21,566 soldiers briefed and filed away; final statements of discharged and deceased soldiers arranged and filed for future reference, 15,502. In this connection, a large number of quarterly returns of deceased soldiers, embracing about 25,000 names, have been examined, and reference slips filed in all cases where the registers of claims show that settlements have been made or claims filed. The work of assorting and filing the mass of descriptive lists turned over to this office by the Paymaster-General, several years ago, has been completed, and the final statements of all volunteer soldiers have been examined, except those belonging to regiments from California, Illinois, Iowa, Kansas, Minnesota, Missouri, and Wisconsin.

MAIL DIVISION.

The general duties of the mail division are to carefully examine, stamp, assort, and distribute all Departmental and other official mails as soon as received; to answer such letters as do not relate to the accounts

of disbursing officers or to claims on file; to refer or otherwise properly dispose of all letters, claims, etc., erroneously addressed to the Second Auditor, and to revise and examine the outgoing mail for the purpose of detecting and rectifying errors and irregularities. The result of the supervision thus exercised over the official correspondence of the office is very satisfactory. Fewer and less important errors are now discovered than was the case when the division was organized two years ago, which indicates that the clerks are being trained to better business methods and to greater care and discrimination in handling and disposing of official papers and letters.

The number of letters received was 53,814; letters written, 11,189; letters referred to other offices, 816; letters returned uncalled for, 1,811.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department.....	461
Confirmed settlements received from the Second Comptroller entered, indexed, and filed: paymasters', 193; Indian, 2,762; miscellaneous, 540.....	3,495
Miscellaneous accounts withdrawn and returned to files.....	6,320
Vouchers withdrawn for reference.....	67,772
Vouchers returned to files.....	103,935
Vouchers briefed.....	582,931
File-boxes briefed and stenciled.....	3,814
Rolls repaired.....	2,809
Vouchers re-examined and briefed.....	990,236
Letters written.....	531
Number of pages of abstracts, etc., copied.....	6,069
Pages of mutilated and defaced muster and pay rolls copied and compared..	3,231

RECAPITULATION.

Description of accounts, etc.	On hand July 1, 1887.	Received.	Disposed of.	On hand June 30, 1888.
<i>Disbursing accounts.</i>				
Army paymasters.....	546	520	936	130
Recruiting, ordnance, medical, and miscellaneous.....	364	1,408	1,423	349
Indian agents.....	262	916	840	338
Total disbursing accounts.....	1,172	2,844	3,199	817
<i>Claims.</i>				
Arrears of pay and bounty, including longevity claims.....	42,749	20,875	20,331	43,293
Indian.....	17	3,545	3,492	70
Total claims.....	42,766	24,420	23,823	43,363
<i>Property accounts.</i>				
Clothing, camp, and garrison equipage.....	2,766	3,490	3,602	2,654
Indian.....	194	667	498	363
Total property accounts.....	2,960	4,157	4,100	3,017
Aggregate number of accounts and claims.....	46,898	31,421	31,122	47,197

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers.....	\$25,255,606.14
Less repayments on account of unexpended balances, etc.....	569,847.32
Net amount paid out.....	24,685,758.82
Total number of letters written, including 2,650 not reported by divisions.....	217,433
Average number of clerks employed.....	208

CONDITION OF PUBLIC BUSINESS.

On July 1, 1887, the total number of accounts and claims of all kinds awaiting adjustment was 46,898; 31,421 were received during the year, making a total of 78,319, of which 4,016 were accounts of disbursing officers, 7,117 were property accounts of Army officers and Indian agents, 3,562 were claims of contractors and others for supplies furnished and services rendered to the Indian department, and 63,624 were claims of officers and enlisted men for arrears of pay and bounty. The number audited and disposed of during the year was 31,122, as follows: Disbursing accounts, 3,199; property accounts, 4,100; Indian claims, 3,492; war claims, 20,331; leaving an aggregate of 47,197 on hand at the close of the fiscal year, viz: Money accounts, 817; property accounts, 3,017; Indian claims, 70; claims for arrears of pay and bounty, 43,293.

The figures show a decrease of 355 in the number of disbursing accounts on hand, and an increase of 57 in the number of property accounts, 53 in the number of Indian claims, and 544 in the number of claims for arrears of pay and bounty, making a net increase of 299 accounts on hand.

On June 30, 1888, the accounts of army paymasters were rendered to this office to include March 31, 1888, and were reported to the Second Comptroller to include December 31, 1887, so that the 130 accounts on hand cover a period of about three months. These accounts are therefore as nearly up to date as it is either practicable or desirable to bring them. The miscellaneous disbursing accounts are also well in hand, while the accounts of Indian agents, although slightly in arrear, are in better condition than they have been for many years, some of them having been formally settled up to March 31, 1888.

CLAIMS FOR ARREARS OF PAY AND BOUNTY.

As already stated there were 43,293 claims for arrears of pay and bounty on hand June 30, 1888; but it does not follow that all these claims have not been acted upon. On the contrary, with few exceptions, they have all been examined so far as to ascertain what evidence is required to complete them. During the year 51,028 cases so examined were suspended for material evidence. Part of these were completed, and are numbered among the 20,331 claims reported as disposed of, and the remainder are still awaiting the evidence called for. As indicating in some degree the amount of work performed in the examination and settlement of claims of this character, it may be noted that 174,488 letters were written, and that it was necessary to refer to 437,761 muster and pay rolls and other vouchers. In many instances the adjustment of a single case involved the examination of fifty vouchers.

It affords me satisfaction to be able to report that all claims for arrears of pay and bounty certified up to and including September 25, 1888, have been provided for. The total amount appropriated during the first session of the Fiftieth Congress was \$2,028,521.55, as follows:

By the deficiency act, approved February 1, 1888, which provided for claims reported to the Forty-ninth Congress, but not appropriated for.	\$600, 906. 32
By the urgent deficiency act, approved March 30, 1888.....	889, 577. 38
By the general deficiency act, approved October 19, 1888.....	538, 037. 85
Total.....	2, 028, 521. 55

SPECIAL REPORTS.

The preparation of special and other reports called for by Congress caused considerable extra work, and, to the extent of that work, of which no adequate exhibit can be made, interrupted the ordinary business of the office. In answer to a call from the select committee appointed in pursuance of a resolution of the Senate adopted March 3, 1887, detailed statements were transmitted to the Secretary of the Treasury in July, 1887, showing the amount and character of work performed in each division of the office from July 1, 1884, to March 1, 1887, and the methods of transacting business in each division. In November, 1887, further information was called for as to the condition of business and was duly furnished. These statements occupy 71 pages of the printed report made by the select committee. Eight lists of certified claims were prepared for Congress, and take up 269 pages in the Executive Documents in which they are printed. The statements and lists above mentioned would make an octavo volume of 340 pages.

CLAIMS OF INDIAN SOLDIERS.

In accordance with recommendations made by this office, a commission consisting of a special agent and an experienced clerk was sent to the Indian Territory in October, 1887, to investigate the claims of Indian soldiers who served during the late war, said claims having been presented several years ago but not acted upon for reasons stated in the annual reports for 1884 and 1885. The commission visited Muscogee, Okmulgee, and Tahlequah, in the Creek Nation, and Vinita in the Cherokee Nation, and proceeded with the investigation until recalled in August, 1888, in consequence of there being no funds applicable to the payment of the salary of the special agent and the expenses of the clerk. Congress having, in the sundry civil act approved October 2, 1888, appropriated \$2,000 for continuing the investigation of these claims, the commission will resume operations at once. So far 298 claims have been disposed of, 219 of which are recommended for allowance and the remainder for disallowance. The necessity for the appointment of a commission is shown by facts which have been disclosed by the investigation, among which are:

- (1) That Indians draw no distinction between a brother and a cousin, both being considered as within the same degree of relationship. Hence, first and second cousins have filed claims supported by evidence, which would be accepted in ordinary cases, that they are brothers or sisters of deceased soldiers.
- (2) That unscrupulous claim agents, by making Indians believe that they are entitled to further allowances, have induced them to renew claims already settled and paid in full.
- (3) That, as suspected by this office, grave frauds have been attempted upon the Indians and the United States in connection with claims now pending, and have been actually committed in connection with claims settled and allowed years ago.

RE-ARRANGEMENT OF THE OFFICE.

In accordance with the requirements of the act of March 3, 1887 (24 Stat., 618), those bureaus of the War Department which occupied the basement and two floors of the Winder Building, corner of F and Seventeenth streets, were removed to the State, War, and Navy Department Building in March, 1888, and the entire building first mentioned was turned over to the Treasury. The building on the southwest

corner of F and Seventeenth streets, and the two floors of No. 610 Seventeenth street, occupied by a portion of this office, were then relinquished, at a saving of \$3,825 per annum in rent, and the rooms vacated by the War Department were assigned to this office, which is now in possession of the entire Winder Building, except a few rooms in the basement which are used for the storage of some old files belonging to the office of the Register of the Treasury. The addition of fifty rooms to the space formerly occupied enabled me to make a greatly-needed re-arrangement of the clerical force and the files, both of which were much crowded. In making this re-arrangement, and in removing the files of settled accounts from the rented buildings, 62,363 boxes, bundles, etc., were handled, consisting of—

Description.	Boxes, bundles, etc.
Files of army paymasters' accounts	15,762
Files of ordnance, medical, recruiting and other army accounts	5,453
Files of claims for arrears of pay and bounty	15,775
Files of Indian accounts	3,847
Files of army property accounts	19,474
Miscellaneous	1,160
Press copies of letters (volumes)	892
Total	62,363

BOUNTY UNDER THE ACT OF APRIL 22, 1872.

In last year's report attention was invited to a class of meritorious claimants who had been denied bounty under the above-mentioned act, and legislation for their relief was suggested. Several private bills introduced during the first session of the Fiftieth Congress for the relief of individual soldiers having been referred to this office for report and recommendation, a general bill was prepared with the object of relieving not only individual applicants, but the entire class of claimants who had been injuriously affected by the construction formerly put upon the act of 1872. The bill, of which the following is a copy, became a law July 20, 1888:

AN ACT FOR THE RELIEF OF CERTAIN VOLUNTEER SOLDIERS.

Be it enacted, etc., That the act entitled "An act in relation to bounties" approved April 22, 1872, be amended by striking out the words "before August 6, 1861"; and said act, as hereby amended, shall have full force and effect from April 22, 1872.

SEC. 2. That the proper accounting officers of the Treasury be, and they are hereby, authorized and directed to reconsider the claims of all soldiers and their heirs who may have been denied the bounty of one hundred dollars granted by the act of April 22, 1872, under any construction of said act which has since been modified or rescinded, and such claims shall, if found correct and just, be allowed and paid, provided the soldiers were enrolled or enlisted for three years prior to July 22, 1861, under the proclamation of the President of the United States of May 3, 1861, and the orders of the War Department issued in pursuance thereof, and were actually mustered into the service of the United States and honorably discharged.

RECENT LEGISLATION AND DECISIONS.

The following laws and decisions affecting the adjustment of claims for arrears of pay and bounty have gone into effect since March, 1885:

- (1) The act of May 17, 1886, to remove charges of desertion against certain soldiers.
- (2) The act of February 3, 1887, amendatory of the act of June 3, 1884, for the muster and pay of certain volunteers.

(3) The act of July 20, 1888, for the relief of certain volunteer soldiers.

(4) The act of August 13, 1888, to extend for five years the time for filing claims under the act of February 3, 1887.

(5) Section 11 of the act of March 3, 1865, directed that the bounty of \$100 granted to heirs of volunteers killed in battle should be extended to the widow if living, or, if she were dead, to the children of any volunteer killed in service, whether he enlisted for two years or for a less period. This law was so construed as to be practically inoperative. It is now held that if the soldier died while in service, of wounds or disease, he was killed in the service within the meaning of the law.

(6) Section 13 of the act of July 28, 1866, granted a bounty of \$50 to soldiers who were honorably discharged after serving two years. In construing this act it was held by the War Department, and approved by the accounting officers, that if the soldier was promoted to the rank of commissioned officer after having served two years he was discharged by way of favor, and was therefore not entitled to bounty. It is now held that soldiers discharged for promotion after two years' service are entitled to the bounty granted by the act of 1866.

(7) By General Orders Nos. 191 and 216 of 1863, a "veteran bounty" of \$400 was offered to such able-bodied men who had already served not less than nine months and been honorably discharged as should enlist or re-enlist under the provisions of said orders. The War Department and the accounting officers decided that the services must have been continuous and must have been rendered during the war of the rebellion. It is now held that if the soldier served nine months, either continuously or otherwise, and at any time, either in the Army or Marine Corps, he was entitled to be considered a veteran.

(8) It is now held with regard to soldiers who left their commands after the close of the war (and never returned) in the belief that their services were no longer required, and whose records have been corrected and honorable discharges issued to them under the act of July 5, 1884, that the claims of such soldiers for additional bounty under the act of July 28, 1866, are not barred by the statute which limited the time for presenting claims under said act to July 1, 1880.

Respectfully, yours,

WILLIAM A. DAY,
Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

(No. 11.)

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., November 1, 1888.

SIR: I have the honor to submit herewith the operations of the several divisions of this office for the fiscal year ended June 30, 1888:

BOOK-KEEPER'S DIVISION.

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office (number of requisitions, 1858).	Carried to the surplus fund by warrants of the Secretary of the Treasury, June 30, 1888.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1888.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 3,560, amounting to \$103,946,557.80, and paid in the manner set forth out of the following appropriations, viz:								
Regular supplies, Quartermaster's Department.	1885 and prior years, transfer account.			\$14.40	\$14.40	\$752.05		\$737.65
Do.	1885 and prior years		\$6,707.74		6,707.74	5,042.04	\$5,242.04	
Do.	1886.		175.30	110.09	285.39	69.92	45,316.77	
Do.	1887 transfer account					3.40		3.40
Do.	1887.	\$1,600.00	32,518.28	169.72	34,287.95	126,075.39		
Do.	1888.	2,798,330.58	464.31		2,798,794.89	121,280.91		
Incidental expenses, Quartermaster's Department.	1885 and prior years, transfer account.			849.10		445.49		403.61
Do.	1885 and prior years.		3,714.29		3,714.29	936.50	1,190.50	
Do.	1886.		15.00	5,084.05	5,099.05	768.88	399.60	
Do.	1887.	3,000.00	*4,486.14	507.84	*7,993.98	28,546.99		
Do.	1888.	660,023.61	*634.10	4,506.64	*665,164.35	4,107.13		
Barracks and quarters.	1885 and prior years, transfer account.					194.79		194.79
Do.	1885 and prior years.		7,270.92	11,335.54	18,606.46	11,540.28	11,540.28	
Do.	1886.		14.15		14.15	5,156.85	6,273.73	
Do.	1887.	159.88	411.33	279.80	851.01	3,486.22		
Do.	1888.	617,928.23	316.90		618,245.13	1,185.11		
Army transportation	1885 and prior years, transfer account.					265.82		265.82
Do.	1885 and prior years.		33,274.58	5,245.22	38,519.80	3,993.11	11,788.10	
Do.	1885.		117.47		117.47			
Do.	1886, transfer account.					.50		.50
Do.	1886.		*104,211.92	7,775.60	*111,987.52	1,079.88		
Do.	1887.	1,720.52	*109,785.41	533.17	*112,039.10	103,356.77		
Do.	1888.	2,353,473.83	*155,537.91	363.80	*2,509,375.54	4,298.91		

Army transportation, Pacific Railroads.....	1885 and prior years.....		192.47			192.47			192.47
Do.....	1886.....		51,888.61			51,888.61			51,888.61
Do.....	1887.....		195,072.39			195,072.39	98.23		194,974.16
Do.....	1888.....		44,831.47			44,831.47	86.59		44,744.88
Fifty per cent. of arrears of army transportation due certain land-grant railroads.	1885 and prior years.....		15,260.09	413.72		15,673.81			
Do.....	1886.....		39.74			39.74		36,449.12	
Do.....	1887.....		30,208.12			30,208.12	12.57		
Do.....	1888.....		26,099.33			26,099.33	19.86		
Clothing, camp, and garrison equipage.....	1885 and prior years, transfer account.....						191.32		191.32
Do.....	1885 and prior years.....		1,466.27			1,466.27	229.26	229.26	
Do.....	1886.....						724.47	68,454.20	
Do.....	1887.....	90,962.81		341.51		91,304.32	100,526.99		
Do.....	1888.....	1,362,787.68				1,362,787.68	216,580.26		
National cemeteries.....	1886.....		1.43			1.43	65.97	2,055.00	
Do.....	1887.....		25.23			25.23	1,281.04		
Do.....	1888.....	97,777.60	*5.14			*97,782.74			
Pay of superintendents of national cemeteries	1886.....						70.31	328.32	
Do.....	1888.....	60,408.34				60,408.34	450.00		
Horses for cavalry and artillery.....	1885 and prior years, transfer account.....						71.00		71.00
Do.....	1885 and prior years.....		3,939.42	2,371.51		6,310.93	2,371.51	2,735.01	
Do.....	1886.....		39.13			39.13	2,060.03	2,428.10	
Do.....	1887.....		48.30			48.30	244.00		
Do.....	1888.....	132,312.79				132,312.79	3,046.38		
Shooting galleries and ranges.....	1887.....			112.12		112.12	375.85		
Do.....	1888.....	10,172.80		16.54		10,189.34	250.30		
Construction and repair of hospitals.....	1885 and prior years.....			5,399.11		5,399.11	5,400.11	5,400.11	
Do.....	1886.....						7.00	1,888.64	
Do.....	1887.....	198.11				198.11	2,058.88		
Do.....	1888.....	105,210.38				105,210.38	5,525.38		
Construction of quarters for hospital stewards.	1887.....						1,104.28		
Quarters for hospital stewards.....	1888.....	10,394.02				10,394.02	804.84		
Maintenance and repair of military telegraph lines.	1885 and prior years, transfer account.....			54.80		54.80			54.80
Do.....	1885 and prior years.....		15.60			15.60			
Do.....	1886.....			11.54		11.54	184.60	176.09	
Do.....	1887.....			198.21		198.21	135.54		
Observation and report of storms.....	1885 and prior years.....		376.27			376.27	641.80	641.80	
Do.....	1886.....	61.50	254.00			315.50	1,409.06	23,686.11	
Do.....	1887.....	249.44		7.00		256.44	20,263.73		
Do.....	1888.....	257,432.52		203.57		257,636.09	302.24		
Signal Service of the Army.....	1885 and prior years.....						87.02	87.02	
Do.....	1886.....		20.00			20.00	199.12	229.58	
Do.....	1887.....			63.32		63.32	48.99		
Do.....	1888.....	7,959.93		8.24		7,968.17	54		
Signal Service, regular supplies.....	1885 and prior years.....		25.14			25.14			
Do.....	1886.....		56.08			20.25	76.35	2,428.32	
Do.....	1887.....	1,977.30	132.55			2,109.85	549.53		
Do.....	1888.....	54,150.00	6.90	1,187.92		55,344.82	287.75		

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE, ETC.—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office (number of requisitions, 1858).	Carried to the surplus fund by warrants of the Secretary of the Treasury, June 30, 1888.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1888.
Signal Service, incidental expenses	1885 and prior years		\$1,055.95		\$1,055.95			
Do	1887		95.60		95.60	\$444.94		
Do	1888	\$350.00			350.00			
Signal Service, barracks and quarters	1885 and prior years		243.60		243.60			
Do	1886		40.00		40.00		\$2,148.31	
Do	1887	3,696.00			3,696.00	5.16		
Do	1888	85,300.00	15.33		85,315.33			
Signal Service transportation	1885 and prior years, transfer account.			\$1.06	1.06			\$1.06
Do	1885 and prior years		60.84		60.84			
Do	1886		246.28	70.37	317.15		9,262.21	
Do	1887		*3,465.97	86.86	*3,552.83	1,187.63		
Do	1888	17,750.00	*5,409.58		*23,159.58			
Signal Service, clothing, etc	1886						72.79	
Transportation of officers and their baggage	1871 and prior years		142.00		142.00	81.88	81.88	
Pay, transportation, services and supplies of Oregon and Washington Volunteers in 1855 and 1856.	do		7,745.09		7,745.09			
Gun-boats on western rivers	1885 and prior years		42.48		42.48			
Head-stones for graves of soldiers		17,802.50	*4,689.83	360.11	*22,851.99			
Military posts		215,092.53			215,092.53	1,239.17		
Military post near Denver, Colo		3,000.00			3,000.00			
Military post near Newport, Ky. (site)		43,475.45			43,475.45	7.00		
Military post near Newport, Ky. (buildings)		1,070.17			1,070.17			
Military post at Fort Robinson, Nebr		55,000.00			55,000.00			
Military post at Fort D. A. Russell, Wyo.		30,000.00			30,000.00			
Road to the national cemetery near Richmond, Va.		25,000.00			25,000.00			
Approaches to national cemetery near Danville, Va.		10,000.00			10,000.00			
Repairing roads to national cemeteries		2,990.00			2,990.00			
Road from Fort Scott to national cemetery, Kans.						68.27		
Road from Natchez to national cemetery, Miss.						106.29		
Road to national cemetery at Chalmette, La.						95.60		
Road to national cemetery at Knoxville, Tenn.						29.33		

Road from Vicksburg to national cemetery, Miss.	10,000.00			10,000.00			
Confederate cemetery near Columbus, Ohio	1,746.54			1,746.54			
Cemetery fence, Fort Winnebago, Wis.	2,500.00			2,500.00			
Army and Navy hospital, Hot Springs, Ark.	7,500.00	20	6.65	7,506.85	6.85		
Buildings for Cavalry and Artillery School at Fort Riley, Kans.	197,500.00			197,500.00			
Remodeling old Produce Exchange Building, New York City, N. Y.	76,003.00	16,820.00		92,823.00			
Establishing signal station on Island of Nantucket.					6.00		
Army Depot Building, Saint Paul, Minn.					.16		
Buildings for military quarters at Fort Apache, Ariz. Ter.					.70		
Establishing signal station at Point Jupiter, Fla.		40.04		40.04	112.50		
Signal Service cable, Columbia River	5,000.00			5,000.00			
Military contributions in Mexico.					97.00	97.00	
Do.					602.94		602.94
Observation and exploration in the Arctic Seas.		100.00		100.00			
Rogue River Indian war						100.00	
Do.	Prior to July 1, 1882						
Do.	Prior to July 1, 1885	1,744.76		1,744.76			
Twenty per cent. additional compensation	do	457.05		457.05			
Commutation of rations to prisoners of war in rebel States and soldiers on furlough.	Prior to July 1, 1883	18.25		18.25			
Do.	Prior to July 1, 1885	45,732.15	47.56	45,783.40			
Horses and other property lost in the military service, act March 3, 1849.	Prior to July 1, 1883		50.00	50.00			
Do.	Prior to July 1, 1885	145,271.64	107,524.36	255,976.82	200.00		
Do.	Indefinite.		995.00	995.00			995.00
Constructing jetties and other works at South Pass, Mississippi River.	Act May 13, 1879.		150,000.00	150,000.00			150,000.00
Claims of officers and men of the Army for destruction of private property.	Act March 3, 1885.		34,810.33	34,947.33			34,947.33
Claims for quartermaster stores and commissary supplies, act July 4, 1864.	Act May 17, 1886.					280.00	
Do.	Act July 5, 1884		2.11	2.11			
Do.	Act March 3, 1887		1,352.00	1,352.00			
Re-imbursing State of Kansas for expenses in suppressing the rebellion, act June 8, 1872.			237.01	237.01			
Refunding to States expenses incurred in raising volunteers.		188,191.03		188,191.03			
Examination of claims of States and Territories, act June 27, 1882.		2,000.00		2,000.00			
Expenses of minute men and volunteers in Pennsylvania, Maryland, and Ohio, act March 3, 1863.			54.75	54.75			
Construction and operation of a line of telegraph on the frontier settlements of Texas.			.15	.15			

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE, ETC.—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office (number of requisitions, 1858).	Carried to the surplus fund by warrants of the Secretary of the Treasury, June 30, 1888.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1888.
Re-imbursements to certain States and Territories for expenses incurred in repelling invasions and suppressing Indian hostilities.	Act March 30, 1888		\$950,358.32		\$950,358.32			
Extension of military reservation at Fort Robinson, Nebr.	do		2,500.00		2,500.00			
Payment to Emory R. Seward for removing rock in New Rochelle Harbor, N. Y.	Act May 21, 1888		8,174.79		8,174.79			
Payment to Salt Lake Company for land and water rights in Utah.	Act March 3, 1887		20,000.00		20,000.00			
Relief of R. G. Huston & Co	Act April 2, 1888		7,572.48		7,572.48			
Relief of Peter Marck and others.	Act April 4, 1888		2,796.24		2,796.24			
Relief of John C. Adams, administrator of Joseph Adams, deceased.	Act May 9, 1888		4,435.00		4,435.00			
Surveys for military defenses	1884 and prior years						\$6.26	
Do	1885 and prior years		36.20		36.20			
Surveys and reconnaissances in military divisions and departments.	1886						4,089.45	
Current and ordinary expenses, Military Academy.	1888					\$0.24	.24	
Do	1888	\$50,055.00			50,055.00			
Miscellaneous items and incidental expenses, Military Academy.	1888	16,620.00			16,620.00			
Buildings and grounds, Military Academy.	1888	2,670.00			2,670.00			
Preservation and repair of fortifications.	1885 and prior years					1,504.61	1,504.61	
Do	1886		1.37	\$1,504.61	1,505.98		4,827.11	
Do	1887	130.00			130.00			
Engineer depot at Willets Point, N. Y.	1886	22.50			22.50		1,908.80	
Engineer depot at Willets Point, N. Y. (incidentals).	1887					36.00		
Do	1888	3,000.00			3,000.00			
Engineer depot at Willets Point, N. Y. (instruments).	1887					60.56		
Do	1888	2,000.00			2,000.00			
Engineer depot at Willets Point, N. Y. (materials).	1888	1,000.00			1,000.00			
Engineer depot at Willets Point, N. Y. (library).	1888	500.00			500.00			

Survey of Northern and Northwestern Lakes	1886						455.96	
Do	1887					26.50		
Do	1888	1,275.00			1,275.00			
Torpedoes for harbor defenses	1885 and prior years					163.39	163.39	
Do	1886		1.50	163.39	164.89	1.50	35,192.51	
Fort Taylor, Key West, Fla.	1885 and prior years, transfer account.					27.85		27.85
Do	1885 and prior years					150.00	150.00	
Operating and care of canals and other works of navigation.	Indefinite.	488,201.13			488,201.13	.75		488,200.38
Removing sunken vessels or craft obstructing or endangering navigation.	do	39,627.44			39,627.44	9,750.07		29,877.37
Quarters for enlisted men, Military Academy		14,000.00			14,000.00			
Workshops, Military Academy		11,500.00			11,500.00			
Improvement of Yellowstone National Park		19,996.86	3.14		20,000.00			
Academic building, Military Academy		3,000.00			3,000.00			
Contingencies of fortifications		45.50	7,360.57		7,406.07	45.50		
Fort Brady Military Post, Mich.		12,000.00			12,000.00	12,000.00		
Wharf at Fortress Monroe, Va.		8,000.00			8,000.00			
Monuments or tablets at Gettysburgh		200.00			200.00	100.00		
Testing flume invented by M. J. Adams		58.74			58.74			
Surveys of Hennepin Canal						633.66		
Damages by improvement of Fox and Wisconsin Rivers.			111,746.12		111,746.12			
Survey of certain historic ground and military works.	Act May 24, 1888	150.00			150.00			
River and harbor improvements		6,295,465.70	45,706.46		6,341,172.16	12,484.29		
Subsistence of the Army	1885 and prior years, transfer account.			513.68	513.68	3,302.04		2,788.36
Do	1885 and prior years		4,408.88	200.00	4,608.88	4,756.33	4,556.33	
Do	1886		215.42	3,576.71	3,792.13	5,197.36	363,651.57	
Do	1887		29.00	64.12	93.12	198,434.17		
Do	1888	1,734,012.50			1,734,012.50	10,178.19		
Signal Service subsistence	1885 and prior years		354.00		354.00			
Do	1886						16,893.54	
Do	1887		29.00	15.50	44.50	3,616.85		
Do	1888	144,900.00	23.00	9.00	144,932.00			
Support of Military Prison at Fort Leavenworth, Kans.	1886						11,085.80	
Do	1887					22.51		
Do	1888	85,800.00			85,800.00			
Army pensions	1882 and prior years		62.36		62.36			
Do	1885 and prior years		535.43		535.43	18,615.23	18,615.23	
Do	1886		325.08		325.08	2,068.01	1,298,628.46	
Do	1887		3,042.02		3,042.02	1,368,988.16		
Do	1888	178,221,179.16	119,674.68		178,340,853.84	1,618,064.34		
Mexican war pensions	1887					259,111.98		
Do	1888	3,085,000.00	30.00		3,085,030.00	237,415.20		
Fees of examining surgeons, Army pensions	1885 and prior years		58.00		58.00			

† For the sum of \$40,000, being part amount of requisition No. 1435, draft was not issued and the amount was "covered" into the Treasury.

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE, ETC.—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditures of money from the Treasury.	Total.	Repayments and transfers to this office (number of requisitions, 1858).	Carried to the surplus fund by warrants of the Secretary of the Treasury, June 30, 1888.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 30, 1888.
Fees of examining surgeons, Army pensions	1887	\$231,315.10	\$37,038.68		\$268,353.78	\$74,778.44		
Do.	1888	786,000.00			786,000.00	41,429.72		
Pay and allowances, Army pensions	1885 and prior years					11.01	\$11.01	
Do.	1886						33,999.22	
Salaries, pension agents	1888	73,666.68			73,666.68	1,666.68		
Clerk-hire, pension agencies	1887			\$44.00	44.00	2,268.65		
Do.	1888	163,890.84			163,890.84	1,890.93		
Rents, pension agencies	1887					1,153.86		
Do.	1888	18,351.00			18,351.00	1,150.04		
Lights, pension agencies	1887					412.20		
Do.	1888	440.00			440.00	33.55		
Fuel, pension agencies	1887					341.88		
Do.	1888	450.00			450.00			
Contingent expenses, pension agencies	1887		67.10		67.10	40.69		
Do.	1888	12,122.75			12,122.75	153.43		
Arrears of Army pensions		48,000.00	673.95		48,673.95	43,066.34		
Fees for vouchers, arrears of Army pensions		150.00			150.00	7.30		
		101,208,767.75	2,663,774.85	74,015.20	103,946,557.80	4,729,734.72	2,026,749.88	\$1,001,143.30

NOTE.—Certain requisitions, amounting to \$1,302.90, now held up by the Secretary of the Treasury, are included in this statement; therefore the actual payments made from the appropriations referred to by * in the report are less by the following amounts, viz:

Incidental expenses 1887, 91 cents; 1888, 2 cents. Army transportation 1886, \$352.81; 1887, \$179.23; 1888, \$633.14. Signal Service transportation 1887, \$78.28; 1888, \$49.45. National cemeteries 1888, 13 cents; headstones for graves of soldiers, \$8.93.

† The sum of \$50 was deposited by the assistant treasurer at New York City, and "covered" into the Treasury, and therefore will not appear as an "advance to agents" in the report of the pension division of this office.

HORSE CLAIMS DIVISION.

OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Claims.	Number.	Amount.
Claims on hand June 30, 1887, as per report.....	8,285	\$1,061,495.01
Recorded during the fiscal year.....	81	13,336.90
Reconsidered during the fiscal year.....	143	21,377.47
Total.....	8,509	1,096,149.38
Reported allowed during the fiscal year.....	1,118	138,857.03
Reported disallowed on the above allowed claims.....		22,741.63
Reported rejected during the fiscal year.....	2,737	345,093.46
Total disposed of during the fiscal year.....	3,855	506,692.12
Deducting claims disposed of, there remains on hand June 30, 1888.....	4,654	589,457.26
Number of pieces of mail received during the fiscal year.....		11,748
Number of letters written during the fiscal year.....		14,670
Briefs prepared.....		332
Clerks employed.....		7

MISCELLANEOUS DIVISION.

OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

RE-IMBURSEMENT SECTION.

Number of claims on hand as per last report.....	117
Number of claims received during fiscal year.....	2,286
Total.....	2,403
Number of claims reported to Second Comptroller during fiscal year*.....	2,328
Balance claims on hand June 30, 1888.....	75
Letters received.....	5,142
Letters written.....	5,737
Re-imbusement vouchers examined.....	16,528
Transcripts mailed pension agents.....	4,475
Re-imbusement blanks mailed applicants.....	2,534
Number of clerks employed.....	2

COPYING SECTION.

Miscellaneous papers registered.....	4,968
Miscellaneous papers copied.....	11,919
Miscellaneous papers compared.....	11,846
Difference sheets registered.....	1,012
Difference sheets copied.....	3,327
Difference sheets compared.....	3,599
Letters recorded.....	2,366
Letters compared.....	2,793
Names indexed.....	34,456
Names abstracted from rolls of war 1812.....	10,114
Number of clerks employed.....	8

RECORDS AND FILES SECTION.

New settlements added to files.....	13,877
Of this number are—	
Accounts of quartermasters, subsistence, engineers, and Signal Service.....	2,347
Pension and re-imbusement settlements.....	2,306
Miscellaneous claims.....	4,089
Property returns.....	4,545
Total.....	13,877
Three hundred and twenty pension abstracts have been bound, leaving yet unbound about 800 (estimated).	
Number of clerks employed.....	4

*Amount involved in settlement, \$130,092.36.

MILITARY DIVISION.

OPERATIONS OF THE DIVISION FOR FISCAL YEAR ENDING JUNE 30, 1888.

Money accounts.	On hand.		Received.		Settled.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermaster accounts	1,304	\$1,947,320.85	3,511	\$11,996,065.76	3,807	\$11,612,522.45
Engineer accounts	270	1,918,914.10	671	8,188,550.65	706	8,388,804.36
Subsistence accounts	1,483	1,164,822.27	2,433	2,816,532.38	2,559	2,574,935.04
Signal accounts	61	269,371.01	157	620,704.43	152	775,892.73
Total	3,118	5,300,428.23	6,772	23,615,853.22	7,224	23,352,154.58

Money accounts.	Unsettled.		Supplemental.		Property returns.			
	No.	Amount.	No.	Amount.	On hand.	Re-ceived.	Set-tled.	Unset-tled.
Quartermaster accounts ..	1,008	\$2,330,864.16	540	\$425,451.83	483	3,401	3,242	642
Engineer accounts	235	1,718,660.39	10	41,592.28	414	1,772	1,934	252
Subsistence accounts	1,357	1,400,419.61	68	38,793.07	631	2,676	3,008	299
Signal accounts	66	114,182.71	61	546,100.36	142	745	612	275
Total	2,666	5,564,126.87	679	1,051,937.54	1,670	8,594	8,796	1,468

RECAPITULATION.

	No.	Amount.
Money accounts:		
On hand per last report	3,118	\$5,300,428.23
Received	6,772	23,615,853.22
Supplemental settlements	679	1,051,937.54
Total	10,569	29,968,218.99
Money accounts:		
Regular settlements reported	7,224	23,352,154.58
Supplemental settlements reported	679	1,051,937.54
Total	7,903	24,404,092.12
Remaining on hand	2,666	5,564,126.87

Letters written	3,266
Vouchers examined	904,476
Pages MSS. written	20,869
Clerks employed (average)	26
Calls answered	3,720

Of the total number of clerks reported as employed, one was engaged the entire year in the adjustment of State claims, and no report of the business transacted by him appears in this report.

WHEN THE UNSETTLED ACCOUNTS WERE RECEIVED.

	Quartermaster.		Engineer.		Subsistence.		Signal.		Total.
	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	
January		71		2		161		1	235
February		70		5		172		4	251
March		117		37		180		3	337
April		215		54		120		5	394
May		271		72		230		17	590
June		188		61		282		17	548
July							3		3
August					1				1
September			1		3		2		6
October					32		1		33
November	26		1		109		8		144
December	50		2		67		5		124
Total	76	932	4	231	212	1,145	19	47	2,666

COLLECTION DIVISION.

OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

	Character of the work.					
	Claims referred by the claims division of this office and by Department of Justice for examination of the accounts of disbursing officers.	Pension and bounty land claims referred for report of in service in the year of 1812, and in the militia of the several States engaged in the late civil war.	Pension claims referred for report of service in the Quartermaster's Department of the Army in the Mexican and the civil wars.	Miscellaneous inquiries, chiefly calls from the Court of Claims for information desired in claims pending in that court.	Cases prepared for suit.	Transcripts prepared.
On hand July 1, 1887	52	9	5	.....	2	3
Received during the year	873	885	483	484	11	70
Total	925	894	488	484	11	72
Work accomplished during year	839	885	454	484	11	69
On hand July 1, 1888	86	9	34	.....	.....	3

Amount of money realized from suit against delinquent officers during the fiscal year, \$14,049.88.
 Copied upon slips for office use, the names, rank, and period of service of 115,002 soldiers of the war of 1812.
 Arranged dictionaryly the above slips for use of this office.
 Copied for the use of the State of Ohio the rolls of the militia from that State in the war of 1812.
 Copied for the use of the State of Kansas the rolls of the militia from that State in the war of the rebellion.
 Copied for the use of the State of California the rolls of the militia of that State engaged in the Indian wars.

CLAIMS DIVISION.

OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

	Number of claims.	Amount claimed.	Amount allowed.
<i>Miscellaneous claims.</i>			
On hand July 1, 1887	2,681	\$330,467.19	.....
Received during year	4,674	1,907,189.48	.....
Total	7,355	2,237,656.67	.....
Disposed of during year	6,445	2,143,834.01	\$1,450,731.86
On hand June 30, 1888	910	93,822.66	.....
<i>Oregon and Washington Indian war of 1855-'56.</i>			
On hand July 1, 1887	694	11,662.00	.....
Received during year	62	4,886.33	.....
Total	756	16,548.33	.....
Disposed of during year	82	7,989.43	6,861.34
On hand June 30, 1888	674	8,558.90	.....
<i>Vessels, etc., lost in military service.</i>			
On hand July 1, 1887	19	28,063.00	.....
Received during year	2	108,060.00	.....
Total	21	136,123.00	.....
Disposed of during year	17	119,623.00	None.
On hand June 30, 1888	4	16,500.00	.....

PENSION DIVISION.

OPERATIONS OF THE DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

ACCOUNTS OF PENSION AGENTS, AND AMOUNTS INVOLVED, ON HAND JULY 1, 1887, RECEIVED AND AUDITED DURING THE FISCAL YEAR, AND REMAINING ON HAND JUNE 30, 1888.

	Army pensions.		Arrears of Army pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1887	47	\$10,906,701.42	85	\$3,480.23	132	\$10,910,271.65
Accounts received during fiscal year	259	76,753,292.07	217	10,772.54	476	76,764,064.61
Total	306	87,660,083.49	302	14,252.77	608	87,674,336.26
Accounts reported to Second Comptroller	263	78,191,852.49	207	12,150.11	470	78,204,002.60
Accounts remaining unsettled June 30, 1888	43	9,468,231.00	95	2,102.66	138	9,470,333.66
	306	87,660,083.49	302	14,252.77	608	87,674,336.26

MISCELLANEOUS ACCOUNTS RECEIVED AND AUDITED DURING THE FISCAL YEAR.

	No.	Amount.
Supplemental settlements of accounts of pension agents	79	\$83,334.73
Claims for lost, destroyed, and canceled pension checks, surgeons' accounts, etc ...	466	40,889.13
	545	124,223.86

Notifications of issue of original pension certificates recorded	72,242
Notifications of issue of increase pension certificates recorded	37,277
Notifications of issue of restoration pension certificates recorded	2,440
Notifications of issue of reissue pension certificates recorded	9,950
Notifications of issue of arrears pension certificates recorded	18
Transfers noted on rolls	11,849
Changes noted on rolls	19,326
Corrections noted on rolls	3,529
Pension vouchers examined	1,660,832
Payments entered on rolls	1,651,739
Pages of abstracts added	64,057
Pages of miscellaneous copied	3,106
Vouchers withdrawn from files	10,370
Names, etc., transcribed	110,699
Letters received and registered	4,745
Letters written	7,065
Letters indexed	7,067
Pension checks verified before payment, involving \$26,364.91	534
Certificates of deposit designated for listing, involving \$3,656,147.58	441
Average number of clerks employed	33

CONSOLIDATED STATEMENT OF WORK ON HAND AT DATE OF CONSOLIDATION OF AGENCIES, JULY 1, 1877.—AMOUNT RECEIVED AND DISPOSED OF EACH FISCAL YEAR SINCE THAT DATE, AND AMOUNT REMAINING ON HAND AT CLOSE OF EACH FISCAL YEAR.—ALSO, AVERAGE NUMBER OF CLERKS EMPLOYED EACH YEAR.

Period.	Pension Office notifications.			Pension vouchers.			Accounts for settlement.						Average number of clerks employed.	
	Re-ceived.	Re-corded.	On hand.	Paid by agents.	Received.	Examined.	On hand.	Received.		Reported to Second Comptroller.		Remaining on hand.		
								No.	Amount.	No.	Amount.	No.		Amount.
On hand July 1, 1877.....	4,040	.....	4,040	.....	243,692	.....	243,692	291	\$2,857,304.71	.....	.....	291	\$2,857,304.71	....
Fiscal year—														
1878.....	29,949	26,099	7,890	874,369	873,846	867,157	250,381	538	33,194,149.18	715	\$24,133,591.52	114	11,917,862.37	36
1879.....	41,794	36,335	13,349	830,734	835,547	968,191	117,737	256	26,123,111.64	281	25,765,870.58	89	12,275,103.43	37
1880.....	72,126	42,813	42,652	957,548	935,239	832,890	220,086	547	61,010,132.95	277	31,169,748.01	359	42,115,488.37	35
1881.....	38,434	67,142	13,954	979,811	975,911	759,773	436,224	449	60,666,841.54	555	54,973,659.39	253	37,808,670.52	36
1882.....	50,064	57,730	6,288	1,037,467	1,035,120	828,175	643,169	455	50,191,885.62	416	37,528,064.66	292	50,472,491.48	39
1883.....	60,018	18,696	47,620	1,143,612	1,123,700	971,872	794,997	1,796	55,181,872.60	1,773	41,665,163.29	315	63,939,200.79	49
1884.....	57,423	87,276	17,767	1,226,119	1,200,649	1,154,811	840,835	1,868	57,671,129.86	1,819	49,521,153.00	364	72,089,177.65	54
1885.....	70,610	81,188	7,189	1,284,367	1,353,480	1,620,850	573,465	1,862	68,264,445.43	1,874	95,106,144.35	352	45,247,478.73	52
1886.....	75,542	79,221	3,510	1,375,959	1,370,933	1,912,294	32,104	1,149	63,989,888.97	1,412	96,783,160.28	89	12,454,207.42	41
1887.....	101,363	91,710	13,163	1,502,749	1,475,809	1,461,971	45,942	681	71,817,061.56	638	73,360,997.38	132	10,910,271.65	33
1888.....	111,430	121,927	2,666	1,708,869	1,661,691	1,666,832	30,801	1,021	76,888,288.47	1,015	78,328,226.46	188	9,470,333.66	33
Total.....	712,793	710,127	.....	12,916,604	13,075,617	13,044,816	.....	10,913	617,806,112.53	10,775	608,335,778.87	.....	.....	.....
Deduct amount disposed of.....	710,127	.....	.....	.....	13,044,816	.....	.....	10,775	608,335,778.87	.....	.....	.....	.....	.....
On hand June 30, 1888.....	2,666	.....	.....	.....	30,801	.....	.....	138	9,470,333.66	.....	.....	.....	.....	.....

THIRD AUDITOR.

AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., DURING FISCAL YEAR
 ENDED JUNE 30, 1888, AS SHOWN BY ACCOUNTS-CURRENT OF PENSION AGENTS.

Agency.	Agent.	Army pensions.			
		Invalids.	Widows.	Minors.	Dependent relatives.
Augusta, Me.....	John D. Anderson..	\$1,499,517.97	\$279,033.15	\$24,476.84	\$359,557.18
Boston, Mass.....	B. F. Peach, jr....	2,499,915.80	841,023.91	50,659.44	445,977.41
Chicago, Ill.....	M. A. Mulligan....	4,630,589.97	1,013,601.64	229,424.57	540,166.36
Columbus, Ohio.....	G. H. Bargar.....	5,695,351.36	1,350,869.48	215,666.53	713,796.48
Concord, N. H.....	W. H. D. Cochrane.	1,638,494.97	328,357.52	23,022.09	295,583.81
Des Moines, Iowa.....	C. S. Lake.....	3,697,302.33	458,183.27	91,252.68	370,604.38
Detroit, Mich.....	Robert McKinstry..	3,137,214.92	407,794.88	60,553.72	388,911.31
Indianapolis, Ind.....	C. A. Zollinger.....	5,040,993.48	998,817.96	214,247.68	477,089.63
Knoxville, Tenn.....	D. A. Carpenter....	1,776,897.39	594,167.81	181,101.86	272,970.00
Louisville, Ky.....	D. C. Buell.....	1,533,294.01	430,154.19	85,822.44	266,353.70
Milwaukee, Wis.....	A. B. Judd.....	3,162,392.39	491,569.03	72,629.28	397,779.18
New York, N. Y.....	F. Sigel.....	2,195,669.48	748,392.92	43,510.48	395,043.66
Philadelphia, Pa.....	W. W. H. Davis.....	2,650,414.33	791,703.15	48,883.75	499,701.64
Pittsburgh, Pa.....	William H. Barclay..	2,580,585.13	566,023.95	67,428.84	492,268.30
San Francisco, Cal.....	T. H. Allen.....	622,645.85	77,418.25	23,572.55	23,689.86
Syracuse, N. Y.....	T. L. Poole.....	2,290,420.04	562,185.58	41,594.90	470,901.72
Do.....	J. Schenkelberger..	725,247.01	190,654.92	14,358.39	141,734.25
Topeka, Kan.....	G. W. Glick.....	4,775,649.08	736,623.31	207,111.91	366,525.04
Washington, D. C.....	S. L. Willson.....	8,116,670.21	543,557.13	66,464.48	268,991.91
Total.....		53,269,265.72	11,290,072.05	1,711,282.43	7,185,645.82

Agency.	Agent.	War of 1812.		Mexican war.		Fees of examining surgeons.	
		Surviv-ors.	Widows.	Surviv-ors.	Widows.	1887.	1888.
Auguste, Me.....	John D. Anderson..	\$7,034.94	\$103,783.07	\$8,271.20	\$2,562.60	\$5,743.25	\$17,500.85
Boston, Mass.....	B. F. Peach, jr....	4,132.27	106,967.61	24,064.74	9,584.58	8,844.70	24,110.80
Chicago, Ill.....	M. A. Mulligan....	2,864.26	68,090.69	136,541.27	45,384.74	17,987.06	50,175.94
Columbus, Ohio.....	G. H. Bargar.....	5,625.47	133,965.77	74,649.66	23,980.82	37,218.55	76,037.48
Concord, N. H.....	W. H. D. Cochrane.	3,458.66	57,604.81	7,077.43	2,135.69	6,181.50	16,718.33
Des Moines, Iowa.....	C. S. Lake.....	1,463.20	35,791.07	69,624.93	14,526.32	13,979.70	42,112.24
Detroit, Mich.....	Robt. McKinstry..	3,233.07	47,682.55	30,628.41	8,488.14	11,096.97	35,490.40
Indianapolis, Ind.....	C. A. Zollinger....	2,568.79	63,932.02	88,258.39	32,328.45	24,047.93	74,250.86
Knoxville, Tenn.....	D. A. Carpenter....	12,565.07	329,024.43	536,928.75	200,699.79	8,030.00	24,696.10
Louisville, Ky.....	D. C. Buell.....	2,074.67	63,744.95	90,793.16	37,887.42	7,012.30	22,079.35
Milwaukee, Wis.....	A. B. Judd.....	2,456.80	24,793.20	43,256.38	9,621.90	13,424.87	33,008.21
New York, N. Y.....	F. Sigel.....	4,550.40	90,106.02	50,750.56	20,785.85	7,413.36	18,107.55
Philadelphia, Pa.....	W. W. H. Davis.....	1,350.40	60,214.43	48,793.38	21,100.70	8,959.08	26,161.62
Pittsburgh, Pa.....	Wm. H. Barclay..	2,126.94	46,341.20	26,774.00	9,894.42	9,908.36	26,939.52
San Francisco, Cal.....	T. H. Allen.....	1,260.00	14,983.35	228,782.03	28,409.17	1,898.40	5,892.10
Syracuse, N. Y.....	T. L. Poole.....	7,172.54	100,388.68	13,269.90	3,021.24	15,969.76	22,950.21
Do.....	J. Schenkelberger..	1,946.67	29,196.00	4,047.59	1,774.64	.....	7,548.03
Topeka, Kana.....	G. W. Glick.....	2,895.47	64,240.96	237,223.43	66,972.52	21,214.44	61,032.67
Washington, D. C.....	S. L. Willson.....	5,103.86	155,754.15	141,996.86	43,909.29	7,448.80	22,370.77
Total.....		73,683.48	1,596,604.96	1,861,732.07	583,068.28	226,379.03	607,182.83

AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC—Continued.

Agency.	Agent.	Expenses of agencies.					Total.	
		Salaries.	Clerk-hire.	Rent.	Fuel.	Lights, Contingent expenses.		
Augusta, Me	John D. Anderson	\$4,000.00	\$3,634.50	\$563.30	.....	\$400.37	\$2,316,079.02
Boston, Mass.....	B. F. Peach, jr	4,000.00	10,662.42	.....	.....	623.08	4,030,566.76
Chicago, Ill.....	M. A. Mulligan.....	4,000.00	16,002.91	.....	.....	844.54	6,755,673.95
Columbus, Ohio	G. H. Bargar	4,000.00	15,724.86	750.00	\$16.45	1,208.05	8,348,860.96	
Concord, N. H.....	W. H. D. Cochrane	4,000.00	5,135.00	650.00	36.60	398.11	2,388,854.52	
Des Moines, Iowa.....	C. S. Lake	4,000.00	7,348.25	1,200.00	.....	649.91	4,808,038.28
Detroit, Mich.....	Robt. McKinstry.....	4,000.00	7,000.00	1,200.00	\$100.00	57.60	4,142,030.39	
Indianapolis, Ind.....	C. A. Zollinger	4,000.00	13,792.00	1,600.00	.....	930.57	7,066,857.76
Knoxville, Tenn.....	D. A. Carpenter	4,000.00	8,850.61	.....	.....	590.42	3,900,522.23
Louisville, Ky.....	D. C. Buell	4,000.00	4,008.00	.....	.....	340.21	2,547,064.40
Milwaukee, Wis.....	A. B. Judd	4,000.00	7,599.72	1,600.00	.....	567.83	4,264,698.79
New York, N. Y.....	F. Sigel	4,000.00	8,890.25	4,000.00	160.50	149.60	732.84	3,592,263.47
Philadelphia, Pa.....	W. W. H. Davis	4,000.00	9,461.75	.....	.....	676.81	4,171,421.04
Pittsburgh, Pa.....	Wm. H. Barclay	4,000.00	8,725.00	2,000.00	.....	965.04	3,783,980.70
San Francisco, Cal.....	T. H. Allen	4,000.00	3,092.00	679.92	.....	270.10	1,036,593.58
Syracuse, N. Y.....	T. L. Poole	3,333.33	7,481.30	950.00	.....	449.38	3,480,088.58
Do	J. Schenkelberger	666.67	1,784.64	95.00	.....	125.00	1,119,178.81
Topeka, Kans.....	G. W. Glick	4,000.00	11,237.67	.....	.....	842.13	6,555,968.63
Washington, D. C.....	S. L. Willson	4,000.00	10,945.00	1,800.00	110.65	28.14	4,389,884.67	
Total		72,000.00	161,375.88	17,088.22	371.15	288.39	11,986.23	78,668,026.54

AMOUNT OF ARREARS OF ARMY PENSIONS DISBURSED BY PENSION AGENTS DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Agency.	Agent.	Invalids.	Widows, etc.	Total.
Augusta, Me.....	John D. Anderson	\$177.20	.....	\$177.20
Boston, Mass.....	B. F. Peach, jr	318.13	.....	318.13
Chicago, Ill.....	M. A. Mulligan	1,955.17	.....	1,955.17
Columbus, Ohio	G. A. Bargar	1,791.72	.....	1,791.72
Concord, N. H.....	W. H. D. Cochrane	1,998.33	.....	1,998.33
Des Moines, Iowa.....	C. S. Lake .....	.....	.....	.....
Detroit, Mich.....	Robert McKinstry	301.47	.....	301.47
Indianapolis, Ind.....	C. A. Zollinger .....	.....	.....	.....
Knoxville, Tenn.....	D. A. Carpenter	848.17	\$608.27	1,456.44
Louisville, Ky.....	D. C. Buell .....	.....	.....	.....
Milwaukee, Wis.....	A. B. Judd	205.07	.....	205.07
New York, N. Y.....	F. Sigel	926.14	.....	926.14
Philadelphia, Pa.....	W. W. H. Davis	1,335.32	.....	1,335.32
Pittsburgh, Pa.....	W. H. Barclay .....	.....	.....	.....
San Francisco, Cal.....	T. H. Allen .....	.....	.....	.....
Syracuse, N. Y.....	T. L. Poole	1.33	.....	1.33
Do	J. H. Schenkelberger .....	.....	.....	.....
Topeka, Kans.....	G. W. Glick	558.75	.....	558.75
Washington, D. C.....	S. L. Willson	316.53	.....	316.53
Total		10,733.33	608.27	11,341.60

COMPARATIVE STATEMENT, SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING FISCAL YEARS 1884, 1885, 1886, 1887, AND 1888, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES, CLERK-HIRE, RENT, FUEL, LIGHTS, AND CONTINGENT EXPENSES, AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.

Agency.	Year 1884.			Year 1885.			Year 1886.			Year 1887.			Year 1888.		
	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.
Angusta, Me	\$1,804,034.89	\$11,616.76	\$6.44	\$2,137,889.28	\$10,872.76	\$5.09	\$2,021,596.13	\$10,496.22	\$5.19	\$2,298,329.02	\$8,421.94	\$3.76	\$2,307,658.05	\$8,598.17	\$3.72
Boston, Mass	3,061,250.56	19,356.01	5.29	3,908,441.68	16,390.77	4.19	3,580,928.55	16,667.51	4.65	3,927,356.81	14,365.08	3.62	4,015,599.39	15,285.50	3.80
Chicago, Ill	5,265,947.06	22,571.51	4.29	5,742,760.51	20,962.45	3.65	5,739,477.53	23,457.54	4.08	6,240,484.47	18,837.10	3.02	6,786,781.67	20,847.45	3.09
Columbus, Ohio	5,399,895.67	25,461.67	4.73	6,204,636.54	23,583.73	3.80	6,241,766.86	25,000.41	4.01	7,596,778.36	21,406.58	2.82	8,328,953.32	21,690.36	2.61
Concord, N. H.	2,026,400.65	13,662.62	6.74	2,324,244.48	11,383.14	4.90	2,277,244.40	12,420.94	5.45	2,441,808.81	9,804.40	4.02	2,380,633.14	10,219.71	4.25
Des Moines, Iowa ..	3,695,001.65	16,681.69	4.52	3,767,942.88	15,235.15	4.04	3,926,786.55	14,501.95	3.69	4,523,163.02	12,690.32	2.81	4,794,840.12	13,198.16	2.75
Detroit, Mich	2,806,690.34	14,206.66	5.06	3,182,337.14	14,924.85	4.69	3,054,168.80	16,202.83	5.31	3,804,836.85	12,845.51	3.37	4,129,335.84	12,996.02	3.15
Indianapolis, Ind. .	4,573,591.60	19,117.87	4.18	5,465,168.12	18,773.48	3.43	5,481,046.14	23,439.98	4.27	6,385,530.26	19,050.01	2.98	7,066,525.19	20,322.57	2.89
Knoxville, Tenn. .	2,800,814.24	14,798.48	5.28	3,200,883.42	18,395.21	4.19	3,882,892.03	14,149.33	4.18	4,149,985.09	11,760.79	2.81	3,888,537.64	13,441.03	3.46
Louisville, Ky	1,484,240.66	8,789.52	5.91	1,823,755.01	8,138.23	4.46	2,041,245.51	8,734.55	4.28	2,418,481.94	7,960.00	3.29	2,538,716.19	8,348.21	3.29
Milwaukee, Wis. .	3,156,940.87	16,042.94	4.76	3,701,654.99	14,838.21	4.01	3,560,400.60	16,035.67	4.22	3,985,690.63	13,522.04	3.39	4,251,136.31	13,767.55	3.24
New York, N. Y. .	2,495,063.70	21,384.50	8.56	2,789,287.35	18,773.83	6.73	2,623,003.48	21,065.94	8.03	3,270,216.28	18,244.85	5.55	3,575,256.42	17,938.19	5.02
Philadelphia, Pa. .	2,927,037.32	19,005.67	6.49	3,080,627.05	13,933.45	4.52	3,040,664.85	15,441.09	5.08	3,813,519.35	13,157.10	3.45	4,158,017.80	14,138.56	3.40
Pittsburgh, Pa	3,128,251.00	17,540.19	5.61	3,276,137.10	15,784.14	4.82	3,069,687.85	15,019.43	4.89	3,075,097.55	13,180.74	3.59	3,768,290.06	15,090.04	4.10
San Francisco, Cal. .	430,509.55	6,030.17	13.04	541,892.47	5,689.36	10.51	518,835.71	7,706.35	14.85	639,227.62	7,703.50	12.05	1,028,551.56	8,042.02	7.82
Syracuse, N. Y	3,778,437.55	16,715.13	4.42	4,610,562.06	18,229.30	4.05	4,091,369.86	16,189.76	4.44	4,687,573.09	14,503.75	3.09	4,584,363.40	14,886.32	3.25
Topeka, Kans	4,210,937.75	14,630.92	3.47	4,906,592.57	16,192.40	3.30	5,048,901.89	16,761.37	3.32	5,850,951.76	13,814.19	2.36	6,599,847.58	16,079.80	2.46
Washington, D. C. .	3,454,450.79	20,248.06	5.86	4,042,200.06	18,876.09	4.67	3,772,158.64	20,432.97	5.42	3,791,012.54	17,012.52	4.49	4,372,563.99	17,617.21	4.03
Total	57,102,395.85	296,430.57	5.19	64,597,512.71	275,976.55	4.27	63,471,743.46	294,724.14	4.64	73,440,088.45	248,280.42	3.38	78,416,258.27	268,109.87	3.35

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1888; ALSO BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1888.

ADVANCES, RECOVERIES, ETC.

Agency.	Agent.	Army pensions.	Surgeons, 1887.	Surgeons, 1888.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent.	Mexican war.	Total.
Augusta, Me	J. D. Anderson	\$2,335,000.60	\$8,000.00	\$22,000.00	\$4,000.00	\$3,700.00	\$576.00			\$400.37	\$45,000.00	\$2,418,676.37
Boston, Mass	B. F. Peach, jr	4,050,000.00	9,000.00	30,030.00	4,000.00	11,000.00				627.14	80,000.00	4,184,627.14
Do	do	*154.58										154.58
Chicago, Ill	M. A. Mulligan	6,500,000.00	18,086.00	65,000.00	4,000.00	16,000.00				844.90	220,000.00	6,823,930.90
Do	do	*.20				*2.91					*28.67	81.78
Columbus, Ohio	G. H. Bargar	8,300,000.00	37,219.00	85,000.00	4,000.00	15,740.00	900.00		\$50.00	1,208.07	140,000.00	8,584,117.07
Do	do	*185.06										185.06
Concord, N. H.	W. H. D. Cochrane	2,425,000.00	6,500.00	20,000.00	4,000.00	5,135.00	650.00		65.00	448.22	45,000.00	2,506,798.22
Des Moines, Iowa	C. S. Lake	4,721,179.16	14,000.00	50,000.00	4,000.00	7,394.00	1,200.00			635.96	90,000.00	4,888,409.12
Do	do									114.75		14.75
Detroit, Mich	Robert McKinstry	4,100,000.00	11,500.00	47,000.00	4,000.00	7,000.00	1,200.00	\$100.00	75.00	639.42	55,000.00	4,426,514.42
Do	do										*10.00	10.00
Indianapolis, Ind	C. A. Zollinger	6,000,000.00	24,230.00	80,000.00	4,000.00	13,792.00	1,600.00			930.57	130,000.00	7,154,552.57
Do	do	*382.27										382.27
Knoxville, Tenn	D. A. Carpenter	3,675,000.00	8,131.00	40,000.00	4,333.34	9,602.00				590.77	850,000.00	4,587,657.11
Do	do									*8.25		8.25
Louisville, Ky	D. C. Buel	2,500,000.00	7,380.30	32,000.00	4,000.00	4,008.00				340.21	140,000.00	2,687,728.51
Do	do	*55.09									*16.53	17.62
Milwaukee, Wis	A. B. Judd	4,200,000.00	13,425.00	40,000.00	4,000.00	7,600.00	1,600.00			583.95	75,000.00	4,342,208.95
New York, N. Y	F. Sigel	3,525,000.00	8,300.00	30,000.00	4,000.00	8,900.00	4,000.00	200.00	175.00	732.84	75,000.00	3,056,307.84
Do	do	*697.92										697.92
Philadelphia, Pa	W. W. H. Davis	4,150,000.00	9,000.00	35,000.00	4,000.00	9,500.00				676.81	100,000.00	4,308,176.81
Do	do	*566.88									*103.49	670.37
Pittsburgh, Pa	W. H. Barclay	4,000,000.00	10,000.00	45,000.00	4,333.34	9,452.84	3,000.00			965.04	100,000.00	4,172,751.22
Do	do	*879.45									*14.33	893.78
San Francisco, Cal	T. H. Allen	1,500,000.00	1,900.00	20,000.00	5,000.00	3,100.00	685.00			275.00	345,000.00	1,875,960.00
Do	do	*10.00										10.00
Syracuse, N. Y	T. L. Poole	3,600,000.00	15,970.00	35,000.00	3,333.33	7,735.00	950.00			530.93	60,000.00	3,723,519.26
Do	do	*600.75										600.75
Do	J. Schenkelberger	1,150,000.00		15,000.00	666.67	1,787.00	190.00			125.00	20,000.00	1,187,768.67
Topeka, Kansas	G. W. Glick	6,250,000.00	21,225.00	65,000.00	4,000.00	11,350.00				842.13	325,000.00	6,677,417.13
Do	do	*124.00										124.00
Washington, D. C	S. L. Willison	4,300,000.00	7,448.80	30,000.00	4,000.00	11,095.00	1,800.00	150.00	75.00	725.42	190,000.00	4,545,294.22
Do	do									*8.00		8.00
Total		78,184,845.36	231,315.10	786,000.00	73,666.68	163,893.75	18,351.00	450.00	440.00	12,153.75	3,085,173.02	82,556,288.66

* Recovered by agents and deposited to their official credit.

† Transferred from "Army pensions."

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1888; ALSO BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1888—Cont'd.

DISBURSEMENTS.

Agency.	Agent.	Army pensions.	Surgeons, 1887.	Surgeons, 1888.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent.	Mexican war.	Total.
Augusta, Me	J. D. Anderson	\$2,273,403.15	\$5,743.25	\$17,500.65	\$4,000.00	\$3,634.50	\$563.30	.....	.....	\$400.37	\$10,833.80	\$2,316,079.02
Boston, Mass	B. F. Peach, jr.	3,948,676.44	8,844.70	24,110.80	4,000.00	10,662.42	.....	.....	.....	623.08	33,649.32	4,030,566.76
Chicago, Ill	M. A. Mulligan	6,484,737.49	17,987.06	50,175.94	4,000.00	16,002.91	.....	.....	.....	844.54	181,926.01	6,755,673.95
Columbus, Ohio	G. H. Bargar	8,115,275.09	37,218.55	76,037.48	4,000.00	15,724.86	750.00	.....	\$16.45	1,208.05	98,630.48	8,348,860.96
Concord, N. H.	W. H. D. Cochrane ..	2,346,521.86	6,181.50	16,718.33	4,000.00	5,135.00	650.00	.....	36.60	398.11	9,213.12	2,388,854.52
Des Moines, Iowa ..	C. S. Lake	4,654,596.93	13,979.70	42,112.24	4,000.00	7,348.25	1,200.00	.....	.....	649.91	84,151.25	4,808,038.28
Detroit, Mich	Robert McKinstry ..	4,043,330.45	11,096.97	35,490.40	4,000.00	7,000.00	1,200.00	\$100.00	57.60	638.42	39,116.55	4,142,030.39
Indianapolis, Ind ..	C. A. Zollinger	6,797,649.56	24,047.93	74,250.86	4,000.00	13,792.00	1,600.00	.....	.....	930.57	120,586.84	7,036,857.76
Knoxville, Tenn ..	D. A. Carpenter	3,116,726.56	8,030.00	24,696.10	4,000.00	8,850.61	.....	.....	.....	590.42	737,628.54	3,900,522.23
Louisville, Ky	D. C. Buell	2,380,943.96	7,012.30	22,079.35	4,000.00	4,008.00	.....	.....	.....	340.21	128,680.58	2,547,064.40
Milwaukee, Wis	A. B. Judd	4,151,619.88	13,424.87	33,008.21	4,000.00	7,599.72	1,600.00	.....	.....	567.83	52,878.28	4,264,698.79
New York, N. Y.	F. Sigel	3,477,272.96	7,413.36	18,107.55	4,000.00	8,890.25	4,000.00	160.50	149.60	732.84	71,536.41	3,592,263.47
Philadelphia, Pa	W. W. H. Davis	4,052,267.70	8,959.08	26,161.62	4,000.00	9,461.75	.....	.....	.....	676.81	69,894.08	4,171,421.04
Pittsburgh, Pa	W. H. Barclay	3,694,774.36	9,908.36	26,939.52	4,000.00	8,725.00	2,000.00	.....	.....	965.04	36,668.42	3,783,980.70
San Francisco, Cal ..	T. H. Allen	763,569.86	1,898.40	5,892.10	4,000.00	3,092.00	679.92	.....	.....	270.10	257,191.20	1,036,088.58
Syracuse, N. Y.	T. L. Poole	3,412,663.46	15,969.76	22,950.21	3,333.33	7,481.30	950.00	.....	.....	449.38	16,291.14	3,480,088.58
Do	J. Schenkelberger ..	1,103,137.24	7,548.03	7,548.03	666.67	1,784.64	95.00	.....	.....	125.00	5,822.23	1,119,178.81
Topeka, Kans.	G. W. Glick	6,152,845.77	21,214.44	61,932.67	4,000.00	11,237.67	.....	.....	.....	842.13	304,195.95	6,555,368.63
Washington, D. C.	S. L. Willson	4,156,541.74	7,448.80	22,370.77	4,000.00	10,945.00	1,800.00	110.65	28.14	733.42	185,906.15	4,389,884.67
Total .....	.....	75,126,554.46	226,379.03	607,182.83	72,000.00	161,375.88	17,088.22	371.15	288.39	11,966.23	2,444,800.35	78,668,026.54

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1888; ALSO BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1888—Cont'd.

BALANCES COVERED INTO THE TREASURY DURING THE FISCAL YEAR.

Agency.	Agent.	Army pensions.	Surgeons, 1887.	Surgeons, 1888.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent.	Mexican war.	Total.
Augusta, Me.	J. D. Anderson		\$2,256.75									\$2,256.75
Boston, Mass	B. F. Peach, jr.		155.30									155.30
Chicago, Ill	M. A. Mulligan		98.94									98.94
Columbus, Ohio	G. H. Bargar		.45				\$150.00		\$33.55			184.00
Concord, N. H.	W. H. D. Cochran	\$82.00	318.50							\$50.00		450.50
Des Moines, Iowa	C. S. Lake	45,030.30	20.30							.80		45,054.40
Detroit, Mich	Robert McKinstry		403.03									403.03
Indianapolis, Ind	C. A. Zollinger	67.00	182.07									249.07
Knoxville, Tenn	D. A. Carpenter	449,280.91	101.00	\$8,858.80	\$333.84	\$751.39				8.60	\$89,221.07	548,555.11
Louisville, Ky	D. C. Buell		368.00									368.00
Milwaukee, Wis	A. B. Judd		.13									.13
New York, N. Y	F. Sigel	8.00	886.64									892.64
Philadelphia, Pa.	W. W. H. Davis		40.92									40.92
Pittsburgh, Pa.	W. H. Barclay	190,315.01	91.64	12,353.73	333.34	727.84	1,000.00				43,937.86	248,759.42
San Francisco, Cal	T. H. Allen	735,630.90	1.60	8,167.40	1,000.00	8.00	.04			4.90	60,032.24	804,575.08
Syracuse, N. Y.	T. L. Poole	187,937.29	.24	12,049.79		253.70				81.55	43,708.86	244,031.43
Topeka, Kans	G. W. Glick		.07	10.56								10.63
Washington, D. C.	S. L. Willson		.41			150.00						150.41
Total		1,608,082.89	4,936.07	41,429.72	1,666.68	1,890.93	1,150.04		83.55	145.85	238,900.03	1,896,235.76

THIRD AUDITOR.

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1888; ALSO BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1888—Cont'd.

BALANCES IN HANDS OF AGENTS JUNE 30, 1888.

Agency.	Agent.	Army pen- sions.	Surgeons, 1887.	Surgeons, 1888.	Salaries.	Clerk- hire.	Rent.	Fuel.	Lights.	Con- tin- gent.	Mexican war.	Total.	Total disburse- ments and balances.
Augusta, Me	J. D. Anderson	\$61,596.85		\$4,999.35		\$65.50	\$12.70				\$34,166.20	\$100,340.60	\$2,418,676.37
Boston, Mass	B. F. Peach, jr	101,478.14		5,819.10		337.58				\$4.06	46,350.68	154,059.66	4,184,781.72
Chicago, Ill	M. A. Mulligan	15,262.71		14,824.06						.36	38,102.66	68,189.79	6,823,962.68
Columbus, Ohio	G. H. Bargar	184,919.97		8,962.52		15.14				.02	41,368.52	236,267.17	3,584,312.13
Concord, N. H.	W. H. D. Cochrane	78,396.14		3,281.67					\$28.40	.11	35,786.88	117,493.20	2,506,798.22
Des Moines, Iowa	C. S. Lake	21,534.18 *14.75		7,887.76		45.75					5,848.75	25,316.44 14.75	4,888,423.87
Detroit, Mich	Robert McKinstry	56,669.55		11,509.60					17.40	1.00	15,893.45	84,091.00	4,226,524.42
Indianapolis, Ind.	C. A. Zollinger	102,665.71		5,749.14							9,413.16	117,828.01	1,154,934.84
Knoxville, Tenn	D. A. Carpenter	108,992.53		6,445.10							23,150.39	138,568.02	4,597,665.36
Louisville, Ky	D. C. Buell	119,111.13		9,920.65							11,335.95	140,367.73	1,687,800.13
Milwaukee, Wis	A. B. Judd	48,380.12		6,961.79		.28				16.12	22,121.72	77,510.03	4,342,208.95
New York, N. Y.	F. Sigel	48,418.96		11,892.45		9.75	\$39.50		25.40		3,463.59	63,849.65	3,657,005.76
Philadelphia, Pa.	W. W. H. Davis	98,299.18		8,835.38		38.25					30,209.41	137,385.22	4,308,847.18
Pittsburgh, Pa.	W. H. Barclay	115,790.08		5,706.75							19,408.05	140,904.88	4,173,645.00
San Francisco, Cal	T. H. Allen	1,079.24		5,940.50			5.04				27,776.56	34,801.34	1,875,970.00
Syracuse, N. Y.	T. L. Poole												3,724,120.01
Do	J. Schenkelberger	46,862.76		7,451.97		2.36	95.00				14,177.77	68,589.86	1,187,768.67
Topeka, Kans	G. W. Glick	97,278.16		3,967.33		112.33					20,804.05	122,161.87	6,677,641.13
Washington, D. C.	S. L. Willson	143,457.85		7,629.23				39.35	46.86		4,093.85	155,267.14	4,445,802.22
Total		1,450,208.01		187,387.45		626.94	112.74	78.85	118.06	21.67	403,472.64	1,992,026.36	82,556,288.66

* Transferred to "Contingent expenses."

STATE WAR CLAIMS.

The investigation and settlement of State war claims include all claims filed in this office by the several States and Territories under the various acts and resolutions of Congress for the costs, charges, and expenses incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed in aiding to suppress the late rebellion against the United States, 1861-'65, and all claims arising out of Indian hostilities and border invasions.

The tabular statement below shows the operations in these claims for the fiscal year ending June 30, 1888.

	Claims.	Amount.
On hand June 30, 1887	59	\$4,971,977.45
Received during the year	2	1,905,257.73
Re-opened during the year	6	788,138.87
Total	67	7,655,374.05
Allowed during the year	14	1,136,071.31
Disallowed during the year	19	5,320,938.85
Total	33	6,457,010.16
On hand June 30, 1888	34	1,208,363.89

During the past year thirty-three claims have been finally disposed of, involving \$6,457,010.16, of which sum \$1,136,071.31 have been found due States, as follows :

Name of State.	Amount.	Name of State.	Amount.
Connecticut	\$1,359.03	Nevada.....	\$23,180.92
Kansas	237.01	Ohio.....	12,687.38
Massachusetts	133,405.13	Texas	927,177.40
Maryland	2,851.12		
New York.....	85,173.32	Total.....	1,136,071.31

Letters received, 410; pages manuscript written, 927; letters written, 404; vouchers examined, 11,576; clerks employed, 1.

Very respectfully,

JNO. S. WILLIAMS,
Third Auditor.

HON. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

(No. 12.)

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 22, 1888.

SIR: I have the honor to submit the annual report of the work of this Bureau for the fiscal year ending June 30, 1888.

The balances, liabilities, and overpayments, under "Pay" and other appropriations, are shown by the following statements:

BALANCES AND LIABILITIES UNDER PAY OF THE NAVY AND MARINE CORPS.

STATEMENT OF APPROPRIATIONS, PAY OF NAVY AND PAY OF MARINE CORPS, 1888.

Pay of the Navy, 1888.

Balance in hands of disbursing officers, June 30, 1888..... \$113, 829. 83
Balance in Treasury, as shown by ledger, June 30, 1888..... 1, 426, 281. 18

Total balance..... 1, 540, 111. 01

The liabilities June 30, 1888, were as follows:

Amount due and unpaid, officers and men..... \$928, 084. 61
Amount due Naval Hospital fund..... 33, 860. 83
Amount due clothing, Navy..... 127, 956. 93
Amount due small-store fund..... 37, 394. 07
Amount due provisions, Navy..... 7, 654. 18
Amount due general account of advances..... 551, 210. 75

Total liability..... 1, 686, 161. 37

Deficiency..... 146, 050. 36

Pay of the Marine Corps, 1888.

Balance in the hands of disbursing officers, June 30, 1888..... \$31, 246. 80
Balance in Treasury, as shown by ledger..... 98, 915. 32

Total balance..... 130, 162. 12

The liabilities June 30, 1888, were as follows:

Amount due and unpaid, officers and men..... \$62, 165. 63
Amount due Naval Hospital fund..... 7, 623. 50
Amount due general account of advances..... 33, 479. 76

Total liability..... 103, 268. 89

Available balance..... 26, 893. 23

OVERPAYMENTS UNDER OTHER APPROPRIATIONS.

Title of appropriation.	Year.	Amount appropriated.	Amount expended up to June 30, 1888.	Amount expended since June 30, 1888, on account of liabilities incurred during the fiscal year 1888.	Total expenditures.	Amount expended in excess of appropriations up to date.
Pay, miscellaneous.....	1888	\$205, 000. 00	\$204, 406. 77	\$8, 377. 09	\$213, 377. 09	\$8, 377. 09
Contingent, Ordnance.....	1888	5, 000. 00	6, 274. 74	100. 45	6, 375. 19	1, 375. 19
Transportation and recruiting	1888	25, 000. 00	26, 549. 01	597. 53	27, 166. 54	2, 166. 54
Equipment and recruiting	1888	9, 000. 00	9, 777. 75	.....	9, 777. 75	777. 75
Transportation and recruiting Marine Corps.....						

The deficiency in Pay of the Navy is partially caused by the payment out of that fund of claims settled under recent decisions of the Supreme Court for longevity and service on board receiving-ships.

The effect of the longevity decision was to put a great many officers on a higher rate of pay than they were receiving at the time it was delivered. The decision in the receiving-ship cases had the effect to put all officers on receiving-ships on sea-pay instead of other-duty pay.

Deficiencies under other appropriations are caused by the expenditure by the Navy Department of more money than is actually available. Vessels on foreign stations have to make expenditures under "Pay Miscellaneous," "Transportation," the "Contingent" of the several Bureaus, and frequently for "Provisions," etc., and as the ships are supplied with money drawn on "General account of advances" that fund has to be reimbursed by adjustments made in this office sometime after the expenditure, and as, in the meantime, the Navy Department has exhausted the appropriations, deficiencies of course arise. To remedy this evil I suggest that hereafter some provision be made by which a percentage of those appropriations used by vessels abroad be set apart to meet such expenditures, not to be subject to requisitions for the payment of indebtedness incurred directly by the Bureaus. This office can, if required, furnish an approximation of the sums that will probably be necessary to cover expenditures on foreign service.

The following table exhibits in detail the appropriations and expenditures for the year:

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

Title of appropriations.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1888.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to the surplus fund.
Pay of the Navy .....	.....	\$174,090.65	\$174,078.07	\$12.58	\$43,833.39		
Pay of the Navy	1887	1,338,925.12	1,309,383.35	29,541.77	1,016,768.80		
Pay of the Navy	1888	7,000,000.00	5,573,715.82	1,426,281.18	6,148,738.62		
Pay, miscellaneous	1888	205,000.00	199,964.75	5,035.25	204,406.77		
Contingent, Navy	1888	7,000.00	1,873.49	5,126.51	3,324.83		
Pay of the Marine Corps .....	.....	190,602.08	2,255.12	188,346.96	246.76		
Pay of the Marine Corps	1887	110,091.19	94,952.38	15,138.81	70,334.45		
Pay of the Marine Corps	1888	651,662.88	552,747.56	98,915.32	580,408.53		
Contingent, Marine Corps	1888	26,322.02	26,266.60	55.42	25,674.05		
Provisions, Marine Corps	1888	62,155.60	56,204.81	2,950.79	52,889.50		
Clothing, Marine Corps	1888	75,200.00	74,659.82	540.18	73,666.78		
Fuel, Marine Corps	1888	18,000.00	18,000.00		17,604.28		
Military stores, Marine Corps	1888	9,797.00	9,794.60	2.40	9,568.41		
Transportation and recruiting, Marine Corps	1888	9,000.00	8,945.93	54.07	9,777.75	\$777.75	
Repairs of barracks, Marine Corps	1888	14,530.00	14,530.00		12,629.29		
Forage, Marine Corps	1888	4,000.00	3,469.80	530.20	3,174.76		
Hire of quarters, Marine Corps	1888	6,624.00	6,576.00	48.00	6,521.50		
Officers' quarters, navy-yard, Mare Island, California	1888	20,000.00	7,243.10	12,756.90	304.66		
Pay, Naval Academy	1888	104,030.45	102,277.77	1,752.68	101,797.08		
Special course, Naval Academy	1888	5,000.00		5,000.00			
Repairs, Naval Academy	1888	36,000.00	29,376.31	6,623.69	29,376.31		
Heating and lighting, Naval Academy	1888	17,000.00	16,272.80	727.20	16,742.51		
Library, Naval Academy	1888	2,000.00	1,291.42	708.58	1,627.25		
Stationery, Naval Academy	1888	2,000.00	1,288.28	711.72	1,802.71		
Board of Visitors, Naval Academy	1888	1,500.00	1,500.00		1,130.92		
Chemistry, Naval Academy	1888	2,500.00	1,704.42	795.58	1,751.25		
Miscellaneous, Naval Academy	1888	32,000.00	28,405.88	3,594.12	28,396.72		
Stores, Naval Academy	1888	800.00	786.17	13.83	799.41		
Materials, Naval Academy	1888	1,000.00	965.06	34.94	980.35		
Increase of the Navy:							
Vessels authorized March 3, 1885 .....	.....	1,810,741.37	1,120,493.80	690,247.57	1,101,683.44		
Gun-boats and cruisers authorized March 3, 1885 .....	.....	1,496,549.00	244,606.84	1,251,942.16	243,319.06		
Vessels for coast and harbor defense .....	.....	1,000,000.00	2,357.17	997,642.83	2,355.67		
Monitors and vessels authorized March 3, 1885, and August 3, 1886 .....	.....	2,420,000.00	136,144.56	2,283,855.44	129,644.25		
Armament .....	.....	3,085,671.65	442,823.09	2,625,848.56	439,863.04		
Armor and gun steel .....	.....	3,999,929.14	43,678.53	3,956,250.61	43,678.53		
Vessels and monitors, act August 3, 1886 .....	.....	2,453,240.95	1,163,601.67	1,289,639.28	1,167,037.69		
Purchase of steamer <i>Stiletto</i> .....	.....	25,000.00	25,000.00		25,000.00		
<i>Bureau of Navigation.</i>							
Navigation and navigation supplies	1888	83,500.00	73,395.18	10,104.82	80,275.12		
Contingent, Navigation	1888	5,000.00	2,836.25	2,163.75	2,276.35		

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Civil establishment, Navigation.....	1888	9,000.00	8,999.81	0.19	8,970.20		
Ocean surveys.....		7,787.93	1,123.48	6,664.45	1,407.18		
Publication of surveys of Mexican coast.....		5,312.88	5,171.91	140.97	5,556.66		
New Naval Observatory.....		110,000.00	8,158.10	101,841.90	8,158.10		
Steel cruisers, Navigation.....		11,912.39	419.28	11,493.11	419.28		
Survey of west coast of Mexico.....		4.65		4.65			
Observation transit of Venus.....		3,510.84	2,619.61	891.23	2,486.59		
<i>Bureau of Ordnance.</i>							
Ordnance and ordnance stores.....	1888	126,400.00	101,763.68	24,636.32	102,103.67		
Repairs, Ordnance.....	1888	16,000.00	13,859.66	1,140.34	13,433.98		
Civil establishment, Ordnance.....	1888	24,525.00	24,200.56	324.44	24,125.55		
Contingent, Ordnance.....	1888	5,000.00	4,999.04	.96	6,274.74	1,274.74	
Torpedo Corps.....	1888	57,800.00	49,009.78	8,790.22	46,793.42		
Torpedoes.....		50,000.00		50,000.00			
Naval proving ground.....		40,000.00		40,000.00			
Steel cruisers, Ordnance.....		200,088.32	48,147.91	151,940.41	45,276.67		
Gun-carriages for the <i>Chicago</i>		9,884.85	2,858.40	7,026.45	2,858.40		
Powder for the <i>Boston</i>		1,200.01	1,136.63	63.38	1,136.63		
Labor.....							
Freight and material.....		8,129.53	7,991.85	137.68	8,115.89		
Foreign and domestic bills.....		5.60		5.60			
Existing contracts.....		4,701.63	4,628.86	72.77	5,401.83		
Breech-loading rifle cannon.....		19,709.57	6,581.29	13,128.28	8,769.57		
Wire-wound guns.....		4,000.00		4,000.00			
Testing American armor.....		24,917.03		24,917.03			
Testing Clark's deflective turrets.....		5,870.74	2,294.24	3,576.50	2,288.37		
Ordnance material, proceeds of sales.....		93,136.00	33,275.30	59,860.70	38,575.67		
Sale of small-arms.....		2,665.41	922.19	1,743.22	907.19		
Armament act, August 3, 1886.....					1,520.60		
<i>Bureau of Equipment and Recruiting.</i>							
Equipment of vessels.....	1888	625,000.00	491,100.19	133,899.81	581,721.71		
Contingent, Equipment and Recruiting.....	1888	15,000.00	10,616.31	4,383.69	11,306.27		
Transportation and recruiting, Equipment and Recruiting.....	1888	25,000.00	24,399.87	600.13	26,549.01	1,549.01	
Civil establishment, Equipment and Recruiting.....	1888	11,525.00	11,471.36	53.64	11,461.35		
Naval training station, Coaster's Harbor Island.....	1888	14,000.00	10,871.28	3,128.72	10,871.28		
Steel cruisers, Equipment and Recruiting.....		4,221.60	2,500.00	1,721.60	1,990.33		
<i>Bureau of Yards and Docks.</i>							
Maintenance, yards and docks.....	1888	170,000.00	154,969.42	15,030.58	155,617.73		
Civil establishment, yards and docks.....	1888	45,893.09	44,398.80	1,494.29	44,240.24		
Contingent, yards and docks.....	1888	20,000.00	3,861.15	11,138.85	8,822.80		
Navy-yard, Boston.....		25,000.00	24,922.73	77.27	24,379.52		
Navy-yard, Boston, dry-dock.....		31,000.00	11,854.33	19,145.67	11,794.27		
Navy-yard, Norfolk, Va.....		20,000.00	3,330.23	16,669.77	2,451.60		
Timber dry-dock.....		1,100,000.00	302,468.75	797,531.25	302,444.93		
Navy-yard, Mare Island, Cal.....		46,364.00	39,547.69	6,516.31	35,206.84		
Repairs and preservation, navy-yards.....	1888	450,000.00	408,693.64	41,306.36	404,890.52		
Naval Asylum, Philadelphia.....	1888	63,167.00	43,813.78	19,353.22	43,664.66		

FOURTH AUDITOR.

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1888—Continued.

Title of appropriations.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1888.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to the surplus fund.
<i>Bureau of Medicine and Surgery.</i>							
Medical Department	1888	\$57,500.00	\$50,439.18	\$7,060.82	\$52,131.53	.....	.....
Naval Hospital fund	1888	30,000.00	29,999.79	.21	29,999.79	.....	.....
Naval Hospital fund (no limit) .....	.....	250,518.63	41,074.99	209,443.64	43,823.10	.....	.....
Naval Hospital, Widow's Island, Me .....	.....	49,975.00	40,218.22	9,756.78	40,000.54	.....	.....
Contingent, medicine and surgery	1888	25,000.00	20,395.76	4,604.24	21,117.46	.....	.....
Repairs, medicine and surgery	1888	20,000.00	19,259.60	740.40	19,206.50	.....	.....
<i>Bureau of Provisions and Clothing.</i>							
Provisions, Navy	1889	1,121,000.00	852,367.10	268,632.90	1,007,871.32	.....	.....
Contingent, provisions and clothing	1888	50,000.00	49,890.48	109.52	50,000.00	.....	.....
Civil establishment, provisions and clothing	1888	70,000.00	68,052.54	1,947.46	67,146.10	.....	.....
Contingent, provisions and clothing	1887	} 3,365.59	} 2,475.69	} 899.90	} 3,503.35	}	}
.....	1888						
Clothing, Navy .....	.....	468,590.56	277,241.49	191,349.07	304,531.18	.....	.....
Small stores .....	.....	142,355.23	53,839.61	88,515.62	54,893.90	.....	.....
<i>Bureau of Construction and Repair.</i>							
Construction and repair	1888	943,691.25	831,439.22	112,252.03	879,121.97	.....	.....
Repair of vessels .....	.....	88,352.43	74,690.87	13,661.56	88,355.25	.....	.....
Civil establishment	1888	20,989.75	20,226.59	763.16	20,320.20	.....	.....
Steel cruisers, construction and repair .....	.....	47,364.10	30,170.42	17,193.68	21,378.59	.....	.....
Double-turreted monitors .....	.....	4,552.74	2,698.50	1,854.24	2,698.50	.....	.....
Care of monitors .....	.....	151.50	103.00	48.50	151.50	.....	.....
<i>Bureau of Steam Engineering.</i>							
Steam machinery	1888	675,000.00	616,474.98	58,525.02	635,261.53	.....	.....
Civil establishment	1888	17,200.00	16,771.70	428.30	16,848.03	.....	.....
Contingent	1888	500.00	350.95	149.05	350.95	.....	.....
Steel cruisers' machinery .....	.....	5,385.59	5,382.73	2.86	5,672.73	.....	.....
Machinery, double-turreted monitors .....	.....	115,452.32	56,695.63	58,756.69	56,695.63	.....	.....
<i>Miscellaneous appropriations.</i>							
Pay, civilian members Naval Advisory Board	1887	489.60	161.40	328.20	161.40	.....	.....
Pay, miscellaneous	1887	14,268.81	10,610.02	3,658.79	14,496.36	.....	.....
Contingent, Navy	1887	6,234.50	656.31	5,578.19	75.33	.....	.....
Contingent, Marine Corps	1887	465.01	314.29	150.72	312.35	.....	.....
Provisions, Marine Corps	1887	7,503.75	2,332.38	5,171.37	4,635.38	.....	.....

Clothing, Marine Corps	1887	7,289.52	5,384.03	1,905.49	5,384.03
Fuel, Marine Corps	1887	4,058.50	703.55	3,354.95	617.13
Military stores, Marine Corps	1887	49.66		49.66	
Transportation and recruiting, Marine Corps	1887	810.20	701.77	108.43	412.94
Repairs of barracks, Marine Corps	1887	2,158.84	2,070.81	88.03	2,368.26
Forage for horses, Marine Corps	1887	1,371.45		1,371.45	
Quarters for officers, Marine Corps	1887	395.68	48.00	347.68	48.00
Pay, Naval Academy	1887	1,013.35	120.91	892.44	40.40
Special course, Naval Academy	1887	2,140.17		2,140.17	2,356.22
Repairs Naval Academy	1887	24.77	24.41	.36	661.70
Heating and lighting, Naval Academy	1887				185.80
Library, Naval Academy	1887	471.08	471.08		525.80
Stationery, Naval Academy	1887	240.44	226.44	14.00	904.43
Chemistry, Naval Academy	1887	50.94	50.90	.04	50.90
Stores, Naval Academy	1887	.01		.01	20.74
Materials, Naval Academy	1887				15.29
Board of Visitors, Naval Academy	1887	122.76		122.76	
Miscellaneous, Naval Academy	1887	74.95	74.95		457.87
Navigation	1887	20,615.65	20,563.90	51.75	27,505.40
Contingent, Navigation	1887	1,630.93	378.83	1,252.10	765.64
Civil establishment, Navigation	1887	194.61	.94	193.67	.94
Naval War College	1887	494.90	494.14	.76	498.47
Ordnance and ordnance stores	1887	4,066.28	2,075.84	1,990.44	2,486.12
Repairs, Ordnance	1887	2,454.58	312.15	2,142.43	637.63
Civil establishment, Ordnance	1887	353.55		353.55	
Contingent, Ordnance	1887	1,208.53	780.77	427.76	755.02
Torpedo Corps	1887	11,811.62	11,608.01	203.61	13,213.06
Equipment of vessels	1887	181,635.80	116,193.56	65,442.24	77,330.99
Transportation and recruiting, Equipment and Recruiting	1887	3,771.51	2,914.23	857.28	1,618.43
Civil establishment, Equipment and Recruiting	1887	996.96		996.96	
Contingent, Equipment and Recruiting	1887	10,421.07	2,763.33	7,657.74	1,611.25
Naval training station	1887	2,331.45	2,135.25	196.20	1,808.77
Maintenance, Yards and Docks	1887	10,920.84	10,894.55	26.29	12,114.82
Civil establishment, Yards and Docks	1887	5,473.15		5,473.15	300.14
Contingent, Yards and Docks	1887	404.92		404.92	
Navy-yard, Brooklyn	1887	68,376.53	55,805.89	12,570.64	54,036.24
Navy-yard, Mare Island	1887	123,931.60	77,272.54	46,659.06	79,948.90
Repairs and preservation, navy-yards	1887	1,937.13	1,934.45	2.68	2,955.95
Naval Asylum, Philadelphia	1887	16,090.60	12,379.43	3,711.17	12,573.07
Medical Department	1887	17,296.28	6,365.73	10,930.55	3,584.25
Contingent, Medicine and Surgery	1887	6,280.67	4,365.78	1,914.89	4,138.57
Naval hospital fund	1887	.40		.40	
Repairs, Medicine and Surgery	1887	112.58	111.83	.75	158.53
Provisions, Navy	1887	250,051.43	188,986.79	61,064.64	55,318.50
Civil establishment, Provisions and Clothing	1887	5,144.72		5,144.72	71.50
Contingent, Provisions and Clothing	1887	26,091.58	10,416.35	15,675.23	9,051.87
Construction and Repair	1887	50,831.25	44,579.51	6,271.74	39,125.58
Civil establishment, Construction and Repair	1887	666.45	497.15	169.30	497.15
Steam machinery	1887	62,009.10	43,900.68	18,699.42	41,711.61
Civil establishment, Steam Engineering	1887	7.37		7.37	102.29
Contingent, Steam Engineering	1887	500.00	248.91	251.09	248.91
Pay, miscellaneous	1886	5,874.26	5,868.14	6.12	776.56

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1888—Continued.

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REPORT ON THE FINANCES.

Title of appropriations.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1888.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to the surplus fund.
<i>Miscellaneous appropriations—Continued.</i>							
Contingent, Navy	1886	\$14,498.24					\$14,498.24
Contingent, Marine Corps	1886	476.57	\$99.75	\$300.65	\$99.75		76.17
Provisions, Marine Corps	1886	2,062.36	1,257.79		1,257.79		804.57
Clothing, Marine Corps	1886	5,942.62					5,942.62
Fuel, Marine Corps	1886	3,802.47					3,802.47
Military stores, Marine Corps	1886	27.40					27.40
Transportation and recruiting, Marine Corps	1886	2,640.34	88.00		88.00		2,552.34
Repairs barracks, Marine Corps	1886	294.51					294.51
Forage, Marine Corps	1886	2,167.32					2,167.32
Pay, professors, Naval Academy	1886	3,799.41					3,799.41
Pay, watchmen, Naval Academy	1886	284.19					284.19
Pay, mechanics, Naval Academy	1886	92.40					92.40
Pay, steam employes, Naval Academy	1886	14.54					14.54
Repairs, Naval Academy	1886	1.17					1.17
Heating and lighting, Naval Academy	1886	10					10
Library, Naval Academy	1886	15			109.69		15
Chemistry, Naval Academy	1886	8.11					8.11
Board of Visitors, Naval Academy	1886	473.94		117.83			356.11
Navigation	1886	46.02	46.02				
Contingent, Navigation	1886	459.90	77.04	299.97	.35		82.89
Civil establishment, Navigation	1886	11.92					11.92
Naval War College	1886	8.78					8.78
Ocean surveys	1886	2,542.51					2,542.51
Ordnance	1886	264.83	144.96		541.07		119.87
Repairs, Ordnance	1886	121.67					121.67
Contingent, Ordnance	1886	1,984.98	1,170.85	814.13	1,013.41		
Civil establishment, Ordnance	1886	3.17					3.17
Torpedo corps	1886	3,447.38	89.37		15.00		3,358.01
Equipment of vessels	1886	89,422.64					89,422.64
Transportation and recruiting, Equipment and Recruiting	1886	10,019.41	75.25				9,944.16
Civil establishment, Equipment and Recruiting	1886	61.17					61.17
Contingent, Equipment and Recruiting	1886	822.97	103.82	719.15	28.25		
Naval Training Station	1886	23.10					23.10
Maintenance, Yards and Docks	1886	2,413.41					2,413.41
Civil establishment, Yards and Docks	1886	26.85					26.85
Contingent, Yards and Docks	1886	4,698.80					4,698.80
Navy-yard, Brooklyn	1886	.01					.01
Navy-yard, Mare Island	1886						
Repairs and preservation, navy-yards	1886	39,705.31	17,486.00	22,219.31	17,049.20		
Naval Asylum, Philadelphia	1886	3,330.27					3,330.27
		961.75					961.75

Medical Department	1886	11,042.74	5.00		5.00	11,037.74
Naval Hospital fund	1886	3.96				3.96
Contingent, Medicine and Surgery	1886	8,255.74				8,255.74
Repairs, Medicine and Surgery	1886	177.90				177.90
Provisions, Navy	1886	14,770.48	14,770.48		88.20	
Civil establishment, Provisions and Clothing	1886	1.56				1.56
Contingent, Provisions and Clothing	1886	5,934.88				5,934.88
Construction and Repair	1886	16.32	13.18			3.14
Civil establishment, Construction and Repair	1886	1,148.17				1,148.17
Steam machinery	1886	156,629.01	13,268.50		14,204.32	143,360.51
Contingent, Steam Engineering	1886	199.82				199.82
Civil establishment, Steam Engineering	1886	1,003.90				1,003.90
Pay, miscellaneous	1885	966.15	966.15		966.15	
Transportation and Recruiting, Marine Corps	1885	132.00	20.00	112.00	20.00	
Contingent, Navigation	1885	27.65		27.65		
Contingent, Ordnance	1885	74.67		74.67	13.77	
Transportation and recruiting, Equipment and Recruiting	1885	112.00		112.00		
Contingent, Equipment and Recruiting	1885	95.95	51.86	44.09	51.86	
Contingent, Marine Corps	1885	.72		.72		
Contingent, Navigation	1884	7.75		7.75		
Contingent, Ordnance	1884	57.66		57.66		
Transportation and recruiting, Equipment and Recruiting	1884	131.96		131.96		
Contingent, Marine Corps	1884	20.58		20.58		
Contingent, Navy	1884	141.25	141.25		141.25	
Provisions, Navy	1885	338.81		338.81		
Pay, miscellaneous	1883	10.00				10.00
Miscellaneous, Naval Academy	1883	.25		.25		
Construction and repair, act June 14, 1878		56,644.10		56,644.10		
Bounty, destruction of enemy's vessels--						
Act July 7, 1884		59,450.21	1,402.87	58,047.34	754.86	
Prior to July 1, 1885		1,337.47	1,326.25	11.22	1,326.25	
Prior to July 1, 1883						
Prior to July 1, 1881		2.61		2.61		
Prior to July 1, 1880		17.45		17.45		
Prior to July 1, 1882		29.09		29.09		
Prior to July 1, 1879		31.16		31.16		
Prior to July 1, 1878		71.11	37.75	33.36	37.75	
Prior to July 1, 1877		27.46		27.46		
Contingent, Navy, 1885 and prior years		8.59	8.59		8.59	
Contingent, Ordnance, 1885 and prior years		5.00	5.00		5.00	
Contingent, Equipment and Recruiting, 1885 and prior years		661.53	661.53		661.53	
Contingent, Medicine and Surgery, 1885 and prior years		4.85				4.85
Construction and Repair, 1885 and prior years		2,145.84	2,145.84		2,145.84	
Construction and Repair, 1884 and prior years						
Contingent, Navigation, 1883 and prior years		.80		.80		
Contingent, Provisions and Clothing, 1883 and prior years		32.02		32.02		
Contingent, Medicine and Surgery, 1883 and prior years		15.45		15.45		
Contingent, Equipment and Recruiting, 1883 and prior years		6.22		6.22		
Contingent, Ordnance, 1883 and prior years		1.14		1.14		
Contingent, Marine Corps, 1883 and prior years		11.33		11.33		
Contingent, Marine Corps, 1882 and prior years		1.60		1.60		
Contingent, Marine Corps, 1881 and prior years		177.04				177.04

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1888—Continued.

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REPORT ON THE FINANCES.

Title of appropriations.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1888.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to the surplus fund.
<i>Miscellaneous appropriations—Continued.</i>							
Contingent, Equipment and Recruiting, 1879 and prior years.....		\$2.64		\$2.64			
Destruction of bedding and clothing for sanitary reasons.....		448.36	\$346.65	101.71	\$346.65		
Enlistment bounties to seamen prior to July 1, 1885.....		5,134.67	5,134.66		5,134.66		\$0.01
Equipment of vessels, 1885 and prior years.....		463.30	463.30		463.30		
Enlistment bounties to seamen—							
Prior to July 1, 1879.....		8.33		8.33			
Prior to July 1, 1878.....		66.66		66.66			
Prior to July 1, 1877.....		39.35		39.35			
Extra pay to officers and men who served in the Mexican war.....		5,781.51	5,781.51		5,781.51		
Extra pay to officers and men who served in the Pacific.....		339.91	339.91		339.91		
Expenses in connection with the Arctic Exploring Expedition.....		3,833.62		3,833.62			
Gratuity to machinists in lieu of re-enlistment.....		918.00	918.00		918.00		
Indemnity for lost clothing—							
Prior to July 1, 1885.....		1,384.02	1,384.02		1,384.02		
Prior to July 1, 1878.....		40.00		40.00			
Prior to July 1, 1877.....		60.00		60.00			
Prior to July 1, 1876.....		120.00		120.00			
Mileage, Navy (Graham decision).....		30,131.19	29,179.99	951.20	29,179.99		
Medical department, 1885 and prior years.....		255.32	254.96		206.00		.36
Miscellaneous, Naval Academy, 1883 and prior years.....		.18		.18			
Medical department, 1883 and prior years.....							
Maintenance, yards and docks, 1883 and prior years.....		107.72		107.72			
Naval station and coaling depot, Port Royal, S. C.....		1,932.62	1,740.12	192.50	1,740.12		
Naval station and coaling depot, Isthmus of Panama.....		200,000.00		200,000.00			
Navy pension fund.....		840,000.00	420,000.00	420,000.00			
Ordnance, 1885 and prior years.....		.27					.27
Prize-money to captors.....		477,855.14	2,401.42	474,953.72	2,656.91		
Pay, Navy—							
Prior to July 1, 1885.....		68,613.03	68,379.62		68,379.62		233.41
Prior to July 1, 1883.....		811.97	800.00	11.97	800.00		
Prior to July 1, 1882.....		328.87		328.87			
Prior to July 1, 1879.....		5.43		5.43			
Prior to July 1, 1878.....		369.66		369.66			
Pay, Marine Corps—							
Prior to July 1, 1885.....		276.99	276.99		276.99		
Prior to July 1, 1879.....		23.20		23.20			
Pay, miscellaneous—							
1885 and prior years.....		909.23	842.66		842.66		66.57
1883 and prior years.....		2.56		2.56			
1882 and prior years.....		36.48		36.48			

Provisions, Navy—						
1885 and prior years.....	10,595.44	10,595.44		10,595.44		
1879 and prior years.....	27.30		27.30			
Payment Japanese award.....	32,302.14	285.75	32,016.39			
Payment to New England Transportation Company.....	76.50	76.50		76.50		
Payment to William H. Beard, damages by collision.....	1,393.07	1,393.07		1,393.07		
Payment to the officers and crew of the U. S. S. <i>Kearsarg</i>	541.04	541.04		541.04		
Removal and burial of Lieut. Commander George W. De Long and companions.....	15,394.71	12.50	15,382.21	12.50		
Relief of children of O. H. Berriman and others.....	12,367.84		12,367.84			
Relief of survivors and others, exploring steamer <i>Jeannette</i>	900.00	900.00		900.00		
Relief of sufferers by wreck of <i>Ashuelot</i>	2,042.00	2,042.00		2,042.00		
Steam machinery—						
Act June 14, 1878.....	21,731.68	4,504.27	17,227.41	4,504.27		
1885 and prior years.....	17.96				17.96	
1883 and prior years.....	626.57		626.57			
Repairs, Medicine and Surgery, 1885 and prior years.....	1.00				1.00	
Torpedo Corps, 1885 and prior years.....	2.25	1.00		1.00		1.25
Transportation and recruiting, Equipment and Recruiting, 1885 and prior years.....	746.50					746.50
Torpedo Corps, 1883 and prior years.....						
Transportation and recruiting, Marine Corps, 1882 and prior years.....	5.00		5.00			
	87,413,466.02	17,929,877.16	19,159,349.72	17,790,142.82	\$3,601.50	324,239.14

EXCHANGE.

Bills of exchange were sold by the pay officers of the Navy Department during the year to the amount of \$1,685,533.74. Of this sum \$1,222,158.65 was drawn on the Navy agents at London, and \$463,375.09 on the Secretary of the Navy.

During a large part of the year exchange has been favorable to the Government, resulting in a net gain of \$4,606.89.

SPECIAL FISCAL AGENTS AT LONDON.

The same contract continues in force with Messrs. Brown, Shipley & Co., special fiscal agents at London, as stated in my last annual report, viz: A commission of one-half of one per cent. is paid on disbursements made by them on account of the Navy Department. On the daily balances in their hands they pay to the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the rate charged by the Bank of England. Commissions amounting to \$5,742.56 have been paid to them during the year, and \$7.20 as interest on advances.

They have paid the Government \$5,383.91 as interest on the daily credit balances.

There has been a net gain of \$5,091.13 in the transfer of funds from New York to London.

WORK OF THE OFFICE

The following tables show a summary of the work performed in the different divisions of the office for the fiscal year:

GENERAL CLAIMS DIVISION.

Months.	Claims—					Amount involved.	Letters—		Number of reports on application for—	
	Received.	Allowed.	Rejected.	Suspended.	Total disposed.		Received.	Written.	Pensions.	Admission to Naval Asylum.
July, 1887.....	132	71	56	1	128	\$21,937.25	415	616	96	.....
August, 1887.....	129	90	64	.....	154	9,210.56	372	714	183	..... 1
September, 1887.....	102	59	58	10	127	9,009.87	317	666	210	.....
October, 1887.....	98	76	48	2	126	6,653.72	367	782	336	.....
November, 1887.....	204	65	49	14	128	6,326.15	298	1,122	714	..... 1
December, 1887.....	241	59	29	6	84	4,705.46	392	1,012	563	.....
January, 1888.....	203	99	53	11	163	58,836.44	486	973	272	..... 3
February, 1888.....	226	83	63	4	150	59,829.66	541	933	285	..... 2
March, 1888.....	164	65	46	.....	111	56,067.29	541	1,012	348	..... 3
April, 1888.....	341	81	43	.....	124	50,756.53	596	989	248	..... 1
May, 1888.....	421	167	67	.....	234	98,637.55	1,317	1,281	325	.....
June, 1888.....	505	203	41	1	245	144,091.89	662	1,220	401	.....
	2,766	1,118	617	49	1,784	500,262.37	6,304	11,320	3,981	..... 11

Claims on hand June 30, 1887..... 274
 Claims on hand June 30, 1888..... 1,256

By reason of several decisions of the Supreme Court the number of claims has increased very largely during this fiscal year; and while a great many have been settled there yet remains a large number on hand, but which will be settled as rapidly as the force in the office can do so.

PAYMASTERS' DIVISION.

Date.	Letters received.	Letters written.	Accounts received.	Accounts settled.	Cash vouchers examined.	Amount involved.	Pay requisitions.		Repay requisitions.		Accounts journalized and posted.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Transfer accounts received and settled.	Monthly returns of receipts and expenditures.
							No.	Amount.	No.	Amount.					
1887.															
July	363	493	21	24	713	\$1,054,184.47	286	\$1,884,434.41	12	\$19,575.18	118	91	83	1	80
August	362	548	46	29	675	762,590.85	286	1,224,706.84	15	31,282.33	117	46	122	5	76
September	347	451	12	21	638	548,698.38	243	1,226,084.83	37	81,809.18	89	32	113	3	73
October	318	468	15	24	448	883,227.98	274	1,783,749.70	31	216,267.03	85	29	93	4	80
November	406	492	47	22	696	900,523.67	262	2,390,694.44	42	703,737.61	156	33	132	4	75
December	346	495	13	17	234	484,379.80	298	3,638,392.63	57	1,948,928.75	121	41	105	3	84
1888.															
January	507	566	21	21	293	298,279.92	266	2,237,394.73	33	638,283.86	134	30	133	18	70
February	479	507	40	31	2,160	1,233,221.61	327	1,338,436.56	15	39,510.83	173	36	116	10	58
March	438	456	26	35	1,872	1,230,902.83	393	2,164,653.17	40	647,675.59	194	47	122	7	95
April	380	458	27	38	1,012	979,072.06	462	2,362,875.90	37	974,984.34	125	38	114	9	72
May	514	612	44	28	731	1,370,446.44	366	2,351,772.01	28	411,089.06	150	44	209	16	81
June	406	462	29	25	1,793	806,431.32	248	1,996,443.40	50	644,929.42	128	36	276	11	78
Total	4,866	6,003	341	315	11,265	10,551,954.33	3,711	24,599,638.62	397	6,358,073.18	1,590	503	1,618	91	922

Accounts on hand July 1, 1887 13
 Accounts on hand July 1, 1888 39

FOURTH AUDITOR.

PRIZE-MONEY, RECORD, AND FILES DIVISION.

Date.	Letters—		Claims—			Amount of prize-money paid.	Records.			
	Received.	Written.	Received.	Allowed.	Rejected.		Letters keyed in.	Letters keyed out.	Letters recorded.	Letters indexed.
1887.										
July.....	104	68	3	3	-----	\$38.97	1,852	1,578	1,033	1,517
August.....	133	160	24	18	8	621.43	1,906	1,743	634	1,134
September.....	136	106	16	8	8	317.48	1,771	1,631	1,034	1,447
October.....	104	113	18	9	10	334.93	1,851	1,852	1,133	3,502
November.....	125	114	13	7	7	685.83	2,100	2,302	1,406	1,406
December.....	148	130	20	18	6	768.29	2,018	2,195	1,121	1,121
1888.										
January.....	114	133	12	2	10	52.00	2,348	2,171	994	2,335
February.....	146	137	15	6	10	378.09	2,302	2,043	1,154	1,154
March.....	187	210	18	10	8	204.28	2,255	2,110	1,243	1,990
April.....	175	151	24	10	14	319.99	2,338	2,053	1,100	1,273
May.....	144	147	22	16	8	321.10	3,488	2,549	963	2,396
June.....	152	146	15	12	3	380.51	2,803	2,318	297	2,738
Total.....	1,688	1,615	200	119	92	4,422.96	27,032	24,545	12,112	22,013

During the year an important work has been partially accomplished in the files-room; hundreds of accounts—the accumulation of years—have been overhauled and placed in boxes for easy reference and over one thousand pay-rolls repaired and rebound for protection. This division is charged also with the preparation of all reports and tabular statements called for by Congress, the courts, and the Secretary of the Treasury; the preservation and care of the files; keeping a record of the appointments, resignations, removals, and absences; the care and issuing of the stationery used in the office, and the payment of salaries to employés.

NAVY PAY DIVISION.

Date.	Accounts—		Letters—			Amount involved.
	Received.	Settled.	Received.	Written.	Not requiring a reply.	
1887.						
July.....	108	96	521	401	124	\$1,191,629.61
August.....	121	67	570	326	217	750,002.30
September.....	169	180	605	468	185	504,605.76
October.....	236	125	620	489	157	426,289.02
November.....	139	191	752	574	108	810,198.57
December.....	108	146	685	558	146	545,940.03
1888.						
January.....	123	147	737	499	247	1,352,270.58
February.....	106	113	602	466	133	1,286,186.09
March.....	143	140	592	432	145	324,937.57
April.....	92	113	548	455	97	1,272,874.83
May.....	149	132	678	509	162	1,614,468.59
June.....	133	146	747	490	244	1,304,321.97
	1,627	1,596	7,657	5,607	2,045	11,383,724.92

AMOUNTS PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING FISCAL YEAR 1888.

Office.	Amount.
New York.....	\$208,202.30
Washington.....	121,905.00
Philadelphia.....	75,024.00
Boston.....	74,884.00
Norfolk.....	32,517.00
Baltimore.....	30,562.00
San Francisco.....	24,269.00
Total.....	567,363.30

Number of allotments running.....	1,854
Number of allotments registered during fiscal year.....	1,187
Number of allotments discontinued during fiscal year.....	1,060
Number of accounts on hand July 1, 1887.....	
Number of accounts received during fiscal year 1888.....	1,627
Number of accounts settled during fiscal year 1888.....	1,596
Number of accounts on hand June 30, 1888.....	31
Number of cash vouchers examined during fiscal year 1888.....	54,961

NUMBER OF NAVY PENSIONERS AND THE AMOUNT DISBURSED DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Pension agency.	Number of Navy invalid pensioners.	Number of Navy widow pensioners.	Number of children under sixteen years of age drawing pensions.	Number of dependent relatives.	Number of minors.	Total.	Disbursements for the year ending June 30, 1888.
Boston.....	1,189	402	133	207	16	1,947	\$333,543.79
Chicago.....	581	174	52	87	23	917	240,132.27
New York City.....	701	291	55	112	8	1,167	167,918.56
Philadelphia, Pa.....	669	259	75	99	15	1,117	149,736.75
San Francisco.....	131	20	16	3	7	177	20,947.12
Washington.....	713	378	130	111	43	1,375	180,351.04
Total.....	3,984	1,524	461	619	112	6,700	1,092,629.53

The sum of \$2,849.20 was expended under section 4718 of the Revised Statutes, to re-imburse those who bore the expense of last sickness and burial of pensioners. Also the amount of \$195 was paid as fees to examining surgeons for surgical examinations made during the fiscal year ending June 30, 1888.

PROPERTY RETURNS.

I am so strongly impressed with the necessity of auditing the property accounts of the Navy Department that I call your attention again to it.

In previous annual reports and in letters your attention was invited to it, and the Treasury commission, appointed by the Secretary for the purpose of investigating the workings of this department, and to report and recommend such changes as they deemed advisable, have also referred to the necessity for such accounts being audited; and recommended that such action be taken as may be necessary to have it done.

In referring to this question again, I do it to relieve myself of the responsibility attached to the neglect for performing a most urgent work, by which it is thought a great saving to the Government could be effected.

I have the honor to be, sir, your obedient servant,

C. M. SHELLEY,
Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

(No. 13.)

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., October 29, 1888.

SIR: In compliance with your request, dated July 30, 1888, to make a report to you of the transactions of this office during the fiscal year ended June 30, 1888, and of the present condition of the public business intrusted to my charge, in season to be transmitted to the Public Printer by the 1st of November proximo, I have the honor to present to you, in the following summary, such transactions as were kept in tabular form during the year:

Accounts adjusted	11, 227
Reports made to the First Comptroller	8, 746
Vouchers examined	275, 562
Amount involved in adjustments in footings	\$949, 140, 874. 55
Reports copied	12, 312
Letters written	4, 847
Coupon books of internal-revenue stamps scheduled and counted	38, 706
Letters copied by hand	1, 770
Comptroller's certificates copied	9, 741
Consular certificates to invoices, and debentures posted from returns of collectors of customs (sec. 4213 R. S.)	401, 829
Consular-fee reports proven	4, 090
Pages of consular-fee reports tabulated	20, 293
Drafts examined for payment	875

Much labor of various kinds besides that enumerated has been given to the examination of accounts, an adequate idea of which can not well be set forth by figures. The clerks and employés of the Bureau have generally prosecuted their duties with promptness and fidelity, and the present condition of the business is deserving of approbation. But for the large number of claims filed immediately before the close of the fiscal year, for additional sums to be paid on Alabama judgments, the work of the office could have been reported as being up.

The financial results of the adjustments of the accounts are shown in detail in the eleven tables hereto appended and lettered from A to I, and in regard to which I beg leave to submit the following observations:

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts of ministers and other officers of the diplomatic service, so far as they have been received, have been

adjusted, showing (Table A) expenditures and passport fees for the year, as follows :

Salaries of ministers and chargés d'affaires.....	\$279,328.93
Salaries of chargés d'affaires <i>ad interim</i>	18,240.08
Salaries of secretaries of legations.....	33,245.71
Salaries of interpreters of legations.....	10,793.14
Salary of clerk to legation in Spain.....	1,158.00
Contingent expenses, foreign missions.....	66,515.12
Loss on bills of exchange, diplomatic service.....	823.84
Total.....	410,104.82
Passport fees received and accounted for.....	4,749.34

Some difficulty and inconvenience has been experienced in procuring the timely reception at this office of many of the diplomatic accounts. It will be observed that quite a number of quarterly accounts for different legations are noted in the table as *not received*, and in one case, that of Sweden and Norway, not any returns were received during the year.

Consular service.—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected, as follows (Tables B, C, D, and E):

Consular fees received for official services.....	\$999,172.31
Paid:	
Salaries, consular service.....	\$458,526.02
Salaries, consular officers not citizens.....	5,042.08
Salaries, consular clerks.....	12,493.81
Loss on bills of exchange.....	3,935.12
Pay of consular officers for services to American vessels.....	14,718.11
Compensation from fees (sections 1703, 1730, and 1733 Revised Statutes.....	185,749.27
Office rent and clerk hire (section 1732 Revised Statutes).....	1,973.64
Contingent expenses, United States consulates.....	151,994.29
Allowance for clerks at consulates.....	68,798.44
Expenses of prisons for American convicts.....	5,323.09
Salaries, interpreters to consulates in China, etc.....	14,250.00
Salaries, marshals for consular courts.....	8,027.09
Expenses of interpreters and guards, etc.....	3,304.00
Boat and crew at Hong-Kong and Osaka and Hiogo.....	848.97
	934,983.93
Excess of receipts over expenditures.....	64,188.38

The cost of the consular service for 1887 was reported at \$918,973.26, which, taken from the fees, \$950,690.64, left an excess of receipts for that year of \$31,717.38. An excess of more than double this sum is shown in the statement above for 1888. There were twenty-four consulates added to the salaried list for 1888 which were before compensated from fees. This had the effect to enhance the expenses, yet the increase in the expenses of the service over those for 1887 is not nearly proportionate to that of the receipts from fees.

A marked improvement on the part of consular officers is already noticeable, in the manner of making their returns, since the receipt by them of the new Consular Regulations for 1888. Some trouble and delay, however, is still occasioned by the failure to observe carefully the instructions contained in Article XXVI, relating wholly to the matter of accounts and returns. The omission of data required by paragraph 547, in connection with absences of principal officers from their posts, is perhaps the more common and vexatious.

Consular fees.—The consular fees collected for official services were in kind and amount as follows:

Invoice certificates.....	\$912,908.50
Landing certificates.....	35,294.25
Bills of health.....	15,187.75
Currency certificates.....	17,887.00
Certificates of returned goods, packages, etc.....	4,360.00
Other fees.....	13,534.81
Total.....	999,172.31

A steady augmentation of the fees is shown yearly. An addition of \$90,244.36 was reported for 1886 over 1885, and of \$69,120.85 for 1887 over 1886, and the excess for 1888 over 1887 amounts to \$48,481.67. The accession comes mainly, as has been stated in previous reports, from fees collected for consular certificates to certified invoices, indicating a continued increase in the number of invoices of merchandise shipped to this country; and that the enhancement extends also to the aggregate value of the importations is shown by the reports of the Bureau of Statistics of this Department.

Relief of seamen.—As shown in Tables F and G, accounts for relief and wages of seamen were adjusted with the following results:

Boarding and lodging.....	\$7,359.55
Clothing.....	4,643.02
Medical aid.....	6,044.60
Passage to the United States (paid at Treasury).....	10,088.76
Other expenses.....	6,295.89
Total disbursed for relief of seamen.....	34,431.82
Extra and arrears of wages collected.....	193,272.98
Extra and arrears of wages paid to seamen.....	181,679.29
Balance of wages.....	11,593.69

The above sum of \$11,593.69, representing wages of seamen, will be reduced to at least \$5,889.36 by vouchers yet to be received of payments made to seamen. This amount, then, \$5,889.36, will represent the seamen's own money which has been used for their support, and should be deducted from the total amount, \$34,431.82, shown above to have been expended for relief of seamen, in order to arrive at the actual outlay from the appropriation for those who were *destitute*. This gives \$28,542.46 as the actual expenditure for 1888.

The actual cost to the Government for the relief of *destitute* seamen for 1887, as shown by the exact figures on final adjustment, was \$23,018.25.

There were 1,042 destitute seamen relieved in 1888 as against 959 in 1887, at an additional cost to the Government of \$5,524.21. One-fifth less seamen were brought to the United States in 1888 than in 1887, yet the cost of passage paid at the Treasury was nearly the same, showing a larger proportion of them to have come by steam-vessels, which is the more expensive.

Other expenses of the foreign service.—During the year other accounts relating to the foreign service have been adjusted as follows:

Rescuing shipwrecked American seamen, 1888.....	\$305.50
Transporting remains of ministers and consuls to their homes for interment.....	746.05
Publication of consular and other commercial reports, 1888.....	23.66
Refunding penalties or charges erroneously exacted.....	84.31
Foreign hospital at Panama, 1888.....	500.00
Emergencies arising in the diplomatic and consular service, 1888.....	12.30

Annual expenses Cape Spartel light, coast of Morocco, 1888	\$289.50
Procuring evidence relating to French spoliation claims	13,005.04
Buildings and grounds for legation in China, 1888	566.95
Steam-launch for legation and consulate at Constantinople, 1888	1,076.42
Bringing home criminals, 1888	1,728.65
Allowance to widows or heirs of diplomatic or consular officers who die abroad	436.69
Books and maps, Department of State, 1888	452.16
Publication of consular and other commercial reports, 1888	52.32
Fees and costs in extradition cases, 1888	182.96
Re-imbusement of R. S. Kendall, act of February 22, 1873	1,000.00

Disbursing clerk's accounts.—The following accounts have been rendered by F. J. Kieckhoefer, the disbursing clerk of the Department of State, and adjusted, namely :

Contingent expenses, foreign missions, 1886, \$19.93; 1887, \$1,037.24; 1888, \$9,610.39	\$10,667.56
Contingent expenses United States consulates, 1887, \$389.95; 1888, \$8,145.09	8,535.04
Publication of consular and other commercial reports, Department of State, 1887, \$2,845.81; 1888, \$15,507.62	18,353.43
Rescuing shipwrecked American seamen, 1887, \$275.92; 1888, \$2,700.90 ..	2,976.82
Emergencies arising in diplomatic and consular service, 1887, \$994.95; 1888, \$25,807.58	26,802.53
Transporting remains of ministers and consuls to their homes for inter- ment	131.65
Bringing home criminals, 1888	2.00
International remonetization of silver	5,146.31
Building and grounds for legation in Corea	4,400.00
Procuring evidence relating to French spoliation claims	46.66
Revising the consular regulations, 1887	3,000.00
International Exhibition at Melbourne	8,000.00
International Exhibition at Brussels	500.00
Medal to John F. Slater, of Connecticut	900.00
Removal of remains of Judson Kilpatrick from Chili to New Jersey	77.48
Salaries, Department of State, 1888	111,768.64
Contingent expenses, Department of State, 1887, \$142.45; 1888, \$3,962.03 ..	4,104.48
Stationery and furniture, Department of State, 1887, \$92.33; 1888, \$4,989.50	5,081.83
Lithographing, Department of State, 1888	1,200.00
Proof-reading, Department of State, 1888	1,100.00
Books and maps, Department of State, 1888	1,296.44
Editing, publishing, and distributing Revised and Annual Statutes	1,020.01

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received or perfected during the year, and have been adjusted as follows :

Salaries of ministers, 1887	\$17,180.45
Salaries, secretaries of legations, 1887	2,329.74
Salaries, consular service, 1883, \$614.22; 1886, \$802.20; 1887, \$3,193.89 ..	4,610.31
Salaries, consular clerks, 1887	293.95
Salaries, marshals for consular courts, 1887	453.79
Repairs of legation building at Tangier, 1886	1,987.50
Building and grounds for legation in Corea, 1887	477.50
Building and grounds for legation in China, 1887	1,185.00
Contingent expenses, United States consulates, 1873, \$53.75; 1877, \$13.98; 1880, \$76.98; 1884, \$60; 1885, \$20.22; 1886, \$591.76; 1887, \$1,758.22	2,574.91
Contingent expenses, foreign missions, 1881, \$112; 1886, \$149.50; 1887, \$4,545.16	4,806.66
Loss on bills of exchange, diplomatic service, 1881, \$10; 1887, \$272.12	282.12
Loss on bills of exchange, consular service, 1886, \$87.24; 1887, \$89.96	177.20
Pay of consular officers for services to American vessels and seamen, 1885, \$46.60; 1886, \$879.06; 1887, \$1,379.69	4,305.35
Allowance for clerks at consulates, 1886, \$115.60; 1887, \$18	133.60
Relief and protection of American seamen, 1886, \$144.18; 1887, \$9,354.03 ..	9,498.21
Wages of seamen adjusted, 1886, \$13.89; 1887, \$3,720.65	3,734.54
Expenses of prisons for American convicts, 1885, \$184.62; 1886, \$246.16; 1887, \$246.16	676.94
Expenses of interpreters and guards in Turkish dominions, 1887	97.33

Rescuing shipwrecked American seamen, 1867	\$122. 00
Emergencies arising in the diplomatic and consular service, 1867	528. 54
Steam-launch for legation at Turkey, 1867	651. 60
Bringing home criminals, 1866, \$113.75; 1867, \$236.31	350. 06
Boat and crew for consul at Hong Kong, 1867	125. 00
Editing and publishing Annual Statutes, 1867	40. 24
Fees and costs of extradition cases, 1866, \$833.40; 1867, \$2,060.61	2, 894. 01
Consular fees adjusted, 1864, \$7; 1865, \$120.08; 1866, \$314; 1867, \$1,453.92..	1, 895. 00

London bankers' accounts.—Accounts adjusted during the year of Messrs. Brown, Shipley & Co., bankers of the United States at London, England, show disbursements aggregating \$326,683.55, and receipts from consular officers of fees amounting to \$331,366.44. The disbursements were as follows:

Salaries of ministers, 1867, \$33,798.17; 1868, \$180,947.88	\$214, 746. 05
Salaries of secretaries of legations, 1867, \$5,095.60; 1868, 24,312.78	29, 408. 38
Salaries of interpreters to legations, 1867, \$811.65; 1868, \$8,337	9, 148. 65
Contingent expenses, foreign missions, 1867, \$5,395.75; 1868, \$34,570.73..	39, 966. 48
Salaries, chargés d'affaires ad interim, 1868	1, 093. 74
Procuring evidence relating to French spoliation claims	4, 256. 68
Annual expenses of Cape Spartel light, coast of Morocco, 1867	292. 00
Conference of the Red Cross Association	3, 000. 00
Salary of clerk to legation in Spain	910. 50
Estate of Clews, Habicht & Co.	1, 215. 83
International Exhibition at Barcelona	15, 000. 00
International Exhibition at Brussels	7, 645. 24

Estates of decedents' trust fund.—Accounts of this fund (sec. 1709 Rev. Stats.) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States dying abroad, viz:

Estate of Edward Golding	\$239. 48
Estate of Abel Patchen	75. 71
Estate of Mark L. Hefflon	36. 65
Estate of D. Jacobs	53. 60
Estate of Erick Lind	165. 72
Estate of Simeon Heath	557. 67
Estate of F. J. Sylvester	274. 85
Estate of John Gaffney	63. 31

1,466.99

INTERNAL-REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1868, as shown by the adjustments of collectors' accounts and exhibited in detail in Table H, amounted to \$124,162,828.93. Included in this amount \$151.91 belongs to the collections of previous years.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$3,553,792.24, inclusive of amounts allowed storekeepers and gaugers. These expenses in detail are given in Table I.

Of this total expense, the sum of \$6,351.16 belongs to previous fiscal years, being commissions on tax-paid spirit stamps sold.

The following exhibit shows, by States, for what these expenses were incurred :

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	\$2, 773.66	\$13, 132.46	.....	\$137.40	.....	\$1, 507.45	\$17, 550.97
Arkansas	2, 990.97	12, 134.46	.....	212.96	\$12, 178.50	1, 399.90	28, 916.79
California	7, 965.87	50, 877.04	\$1, 240.00	1, 242.73	18, 366.00	29, 576.97	109, 308.61
Colorado	3, 125.00	11, 494.75	1, 067.00	110.70	.....	1, 627.65	17, 425.10
Connecticut	4, 554.85	22, 277.53	35.00	480.37	2, 512.00	6, 202.75	36, 062.50
Florida	3, 250.00	8, 848.79	560.60	151.44	.....	.....	12, 810.83
Georgia	4, 629.91	38, 410.71	.....	347.61	33, 632.00	3, 908.59	80, 928.82
Illinois	18, 003.29	87, 919.60	1, 090.03	1, 273.89	98, 768.00	97, 912.88	304, 967.60
Indiana	9, 000.00	33, 510.26	1, 023.23	656.16	29, 157.00	21, 776.16	95, 122.81
Iowa	6, 231.49	24, 951.78	1, 300.10	385.90	3, 088.00	1, 891.96	37, 849.23
Kansas	2, 030.54	13, 459.55	.....	236.55	.....	94.64	16, 721.28
Kentucky	22, 500.00	110, 171.88	2, 735.00	2, 779.35	365, 576.50	134, 453.29	638, 216.02
Louisiana	3, 750.00	26, 938.34	.....	233.40	.....	3, 907.55	34, 829.29
Maryland	4, 500.00	46, 434.17	990.00	618.28	37, 999.00	27, 246.71	117, 788.16
Massachusetts	4, 500.00	31, 440.97	.....	762.44	24, 804.00	19, 060.87	80, 568.28
Michigan	7, 375.00	29, 362.15	1, 555.85	434.26	.....	1, 998.25	40, 725.51
Minnesota	3, 625.00	15, 252.95	.....	208.91	.....	1, 508.96	20, 595.82
Missouri	9, 000.00	51, 871.30	.....	1, 319.00	29, 589.50	31, 123.69	123, 003.49
Montana	3, 500.00	15, 798.10	1, 093.50	101.72	.....	1, 161.60	21, 654.92
Nebraska	4, 500.00	20, 952.34	.....	242.32	11, 424.00	8, 272.09	45, 360.75
New Hampshire	3, 868.45	11, 514.18	.....	269.92	1, 464.00	746.97	18, 163.52
New Jersey	7, 429.28	39, 325.22	500.00	488.05	3, 816.00	8, 013.36	59, 571.91
New Mexico	2, 750.00	8, 353.11	695.85	199.35	.....	1, 012.94	13, 011.25
New York	27, 000.00	177, 978.34	14, 451.38	2, 350.06	12, 304.00	59, 899.68	293, 963.46
North Carolina	9, 000.00	84, 152.26	1, 036.05	1, 838.55	158, 722.50	19, 825.10	274, 574.46
Ohio	17, 324.88	79, 632.90	1, 282.09	934.57	74, 147.00	92, 093.79	265, 415.23
Oregon	3, 086.21	10, 711.47	959.90	141.19	942.00	1, 078.60	16, 919.37
Pennsylvania	17, 322.03	128, 974.62	2, 673.10	1, 776.71	109, 167.00	61, 713.89	321, 627.35
South Carolina	3, 195.08	15, 366.27	.....	82.31	8, 009.00	643.15	27, 295.81
Tennessee	7, 278.93	39, 783.10	.....	874.86	42, 043.50	9, 932.93	99, 913.32
Texas	5, 625.00	26, 798.30	389.35	531.14	3, 270.00	3, 208.57	39, 822.36
Virginia	9, 000.00	83, 905.05	1, 048.43	931.73	29, 153.50	28, 911.58	152, 950.29
West Virginia	4, 555.77	17, 369.13	442.28	196.55	3, 366.00	4, 064.29	29, 994.02
Wisconsin	7, 753.27	32, 839.25	84.72	588.12	8, 063.00	10, 764.75	60, 113.11
Total	253, 894.39	1, 422, 342.33	36, 293.46	23, 138.50	1, 121, 582.00	696, 541.56	3, 553, 792.24

MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper, and for the salaries of the office of the Commissioner of Internal Revenue, also accounts of the Census Office, Smithsonian Institution, and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
James S. Battle	\$7.00	\$2,198.00	\$422.93	\$996.00	\$56.48	\$3,673.41
A. H. Brooks	7.00	2,198.00	302.28	933.00	238.34	3,671.62
Ed. M. Brown	7.00	2,198.00	173.50	1,098.00	53.00	3,522.50
Sam. M. Burdett	6.00	1,292.00	159.20	678.00	34.65	2,163.85
Thos. B. Buskirk	7.00	665.00	52.25	328.50	22.25	1,068.00
G. Washington Carr	7.00	1,106.00	178.01	513.00	20.86	1,826.87
W. H. Chapman	7.00	2,198.00	321.75	879.00	32.51	3,431.26
George B. Clark	7.00	2,198.00	973.45	1,076.25	148.08	4,395.78
B. L. Cromwell	7.00	2,198.00	726.55	1,044.00	27.05	3,995.60
H. P. Dunlap	7.00	2,135.00	377.70	1,044.00	53.01	3,609.71
J. H. Hale	7.00	553.00	31.20	255.00	18.43	857.63
J. H. Hurlburt	7.00	2,135.00	340.81	940.50	39.27	3,464.61
Godfrey Jaeger	7.00	2,198.00	931.25	876.03	107.00	4,112.25
Horace Kellogg	7.00	1,190.00	197.20	556.50	40.24	1,983.94
William King	7.00	2,198.00	888.50	877.50	69.31	4,033.31
Sanford Kirkpatrick	7.00	2,170.00	550.03	1,080.00	41.92	3,841.95
John Lofland	7.00	1,970.50	322.83	907.50	52.12	3,212.95
A. C. McGlachlin	6.00	834.00	94.28	486.00	12.45	1,426.73
John McKenna	6.00	1,368.00	183.92	681.00	29.79	2,262.71
B. F. Morey	7.00	2,198.00	953.38	909.00	97.86	4,161.24
H. B. Rigg	7.00	826.00	276.05	381.00	42.11	1,525.16
F. D. Sewall	10.00	3,070.00	126.78	90.00	11.00	3,297.78
William Somerville	7.00	2,177.00	512.85	994.00	48.05	3,731.90
John M. Tobin	6.00	1,566.00	209.91	813.03	42.72	2,631.63
James M. Wooters	6.00	240.00	60.81	138.00	3.44	442.25
Total		43,079.50	9,370.46	18,643.75	1,350.94	72,444.64
Stationery furnished revenue agents						157.66
Transportation over Pacific railroads under orders from Treasury Department						1,174.24
Total						73,776.54

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled-spirit and other stamps are as follows:

DISTILLED-SPIRIT STAMPS.			CR.	
Dr.				
To stamps on hand June 30, 1887 ..	\$31,497,280.00	By stamps sent to collectors	\$70,474,385.00	
To stamps received from printers ..	65,874,600.00	By stamps destroyed by committee ..	268.20	
To stamps returned by collectors ..	253,260.00	By stamps on hand June 30, 1888 ..	27,150,755.00	
To stamps returned for redemption ..	268.20			
	97,625,408.20		97,625,408.20	
SPECIAL-TAX STAMPS.				
To stamps on hand June 30, 1887 ..	\$2,468,764.00	By stamps sent to collectors	\$9,075,426.00	
To stamps received from printers ..	10,824,856.00	By stamps on hand June 30, 1888 ..	4,897,718.00	
To stamps returned by collectors ..	679,524.00			
	13,973,144.00		13,973,144.00	
OLEOMARGARINE STAMPS.				
To stamps on hand June 30, 1887 ..	\$584,644.00	By stamps sent to collectors	\$789,664.00	
To stamps received from printers ..	626,080.00	By stamps destroyed by committee ..	721.34	
To stamps returned by collectors ..	16,964.00	By stamps on hand June 30, 1888 ..	438,024.00	
To stamps returned for redemption ..	721.34			
	1,228,409.34		1,228,409.34	
BEER STAMPS.				
To stamps on hand June 30, 1887 ..	\$4,508,070.00	By stamps sent to collectors	\$25,246,400.00	
To stamps received from printers ..	24,255,000.00	By stamps destroyed by committee ..	9,716.29	
To stamps returned by collectors ..	6,815.21	By stamps on hand June 30, 1888 ..	3,516,670.00	
To stamps returned for redemption ..	2,700.58			
To stamps returned for exchange ..	200.50			
	28,772,786.29		28,772,786.29	

TOBACCO, SNUFF, AND CIGAR STAMPS.

To stamps on hand June 30, 1887..	\$6,796,741.12	By stamps sent to collectors	\$32,688,948.98
To stamps received from printers.	32,589,900.00	By stamps destroyed by committee	4,191.77
To stamps returned by collectors.	131,640.74	By stamps on hand June 30, 1888..	6,825,487.22
To stamps returned for redemption	326.11		
	39,518,607.97		39,518,607.97

DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1887..	\$5,408.03	By amount of cash deposited	\$23.82
To stamps returned for redemption	2.88	By stamps destroyed by committee	2.88
	5,410.91	By stamps on hand June 30, 1888..	5,384.21
			5,410.91

STAMPED FOIL WRAPPERS.

To wrappers received from printers	\$145,351.00	By wrappers sent to collectors....	\$145,351.00
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Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for “paper for internal-revenue stamps,” and for “expenses under the oleomargarine act,” also other expenses incident to the collection of the internal revenue:

Salary	\$23,562.86
Traveling expenses	7,893.50
Expenses (incidental)	15,496.94
Stationery	13,661.22
Telegrams	496.33
Expressage	5,927.45
Counsel fees and expenses	2,028.00
Rewards	2,111.69
Surveyors of distilleries	2,784.65
Salaries in office of the Commissioner of Internal Revenue	252,637.16
Salaries in office of the Commissioner of Internal Revenue (reimbursable)	2,500.00
Fees and expenses of gaugers prior to July 1, 1887	105.25
Fees and expenses of gaugers	696,436.31
Paper for stamps (Fairchild Paper Company)	34,958.54
Indemnity for lost checks issued in payment of services of store-keepers, etc	340.00

An adjustment of the account of one stamp agent involved the sum of \$370,590.61.

Five hundred and eighty-seven claims for the redemption of stamps amounting to \$29,204.96 were settled during the year, from which \$512.46 were discounted, leaving \$28,692.50 actually paid.

By the last annual report of this office, for 1887, it appeared the Secretary of the Treasury had on deposit to his credit, on account of “fines, penalties, and forfeitures” (special deposit account No. 1), \$46,829.54. During the year \$100,143.33 have been deposited, and \$98,687.19 disbursed, leaving a balance to his credit January 1, 1888, of \$48,285.68.

The balance to his credit, January 1, 1887, on account of “offers in compromise” (special deposit account No. 5), was \$15,841.68. During the year \$81,887.89 were deposited and \$78,086.24 disbursed, leaving a balance to his credit January 1, 1888, of \$19,643.33.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$31,883.86; drawback on merchandise exported, \$60,682.79; and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$6,329.92.

Moneys refunded on lands sold for taxes in the late insurrectionary States amount to \$1,464.26, and moneys erroneously collected under the direct-tax laws, \$450.45.

Accounts have been adjusted with the States of South Carolina and

Virginia, and with the commissioners of those States, on account of direct tax imposed by the act of August 5, 1861.

The disbursements by George Waterhouse, chairman of the South Carolina free-school-fund commissioners, amounted to \$1,570.

Accounts rendered by George W. Evans, disbursing clerk, Department of the Interior, have been adjusted as follows:

Preservation of collections, National Museum, 1887, \$4,561.59; 1888, \$105,- 665.32	\$110, 226. 91
Scientific Library, Patent Office, 1887, \$9.97; 1888, \$2,997.93	3, 007. 90
Photolithographing, Patent Office, 1888	77, 907. 96
Furniture and fixtures National Museum, 1887, \$498.30; 1888, \$39,929.04	40, 427. 34
Official Gazette, Patent Office, 1888	41, 183. 60
Heating and lighting National Museum, 1888	11, 893. 05
Public use of inventions and defending suits, Patent Office, 1888	271. 95

Accounts of Perry C. Smith, late disbursing clerk, Post-Office Department, have been adjusted as follows:

Carpets, 1888	\$1, 434. 59
Miscellaneous items, 1888	4, 767. 99
Sales of post route maps, 1888	1, 048. 50
Telegraphing, 1888	791. 43
Rent of buildings, 1888	6, 625. 00
Horses and wagons, 1888	377. 20
Publication of post-route maps, 1888	7, 971. 59
Publication of Official Postal Guide, 1888	3, 523. 89
Gas, 1888	1, 856. 46
Furniture, 1888	579. 57
Postage, 1888	219. 00
Fuel, 1888	5, 098. 30
Painting, 1888	1, 050. 11
Hardware, 1888	402. 35
Stationery, 1888	4, 686. 99
Plumbing and gas-fixtures, 1887, \$100; 1888, \$551.12	651. 12

Accounts of John J. Enright, disbursing clerk, Post-Office Department, have been adjusted as follows:

Carpets, 1888	867. 11
Miscellaneous items, 1888	3, 503. 17
Sales of post-route maps, 1888	837. 00
Telegraphing, 1888	1, 157. 99
Rent of buildings, 1888	7, 000. 00
Horses and wagons, 1888	336. 53
Publication of post-route maps, 1888	5, 931. 04
Publication of Official Postal Guide, 1888	11, 838. 09
Gas, 1888	1, 797. 59
Furniture, 1888	175. 35
Postage, 1888	250. 00
Fuel, 1888	1, 916. 50
Painting, 1888	906. 14
Hardware, 1888	209. 20
Stationery, 1888	4, 400. 43
Plumbing and gas-fixtures, 1888	716. 28

Other accounts, rendered by disbursing clerks and others, have been adjusted as follows:

International Exchanges, Smithsonian Institution, 1888, rendered by Thomas J. Hobbs	11, 949. 83
Preservation of collections, National Museum, 1888 (freight charges by railways)	581. 95
Expenses of Eighth Census, rendered by W. S. Pool	143. 33
Preservation of collections, National Museum, 1885, rendered by Henson Mulligan	60. 00

I have the honor to be, very respectfully, your obedient servant,

ANTH. EICKHOFF,
Fifth Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

APPENDIX.

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

[a, Account for June quarter 1888 not received; b, accounts for March and June quarters 1888 not received; c, accounts for nine months ending June 30, 1888, not received; d, account for December quarter 1887 not received; e, comprises all accounts received; f, accounts for fiscal year 1888 not received.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	B. W. Hanna, minister and consul-general.	\$7,072.01	\$1,234.52	.....	\$59.00
Austria-Hungary.	A. R. Lawton, minister	12,000.00	1,017.33	.....	205.00
	J. F. Lee, chargé d'affaires <i>ad interim</i>	913.03	.....	.....	.....
	J. F. Lee, late secretary of legation	779.39	.....	.....	.....
	J. R. Roosevelt, secretary of legation	(b)	.....	.....	.....
Belgium	L. Tree, minister	7,500.00	1,103.95	.....	35.00
Bolivia (e).....	S. S. Carlisle, minister and consul-general.	3,682.06	471.12	.....	.....
	W. A. Leay, late minister and consul-general.	461.96	.....	.....	.....
Brazil	T. J. Jarvis, minister	12,000.00	1,910.56	.....	28.00
	S. T. Williams, secretary of legation	a1,007.61	.....	.....	.....
	C. B. Trail, late secretary of legation	322.82	.....	.....	.....
Central American States.	H. C. Hall, minister	10,000.00	1,562.01	.....	.....
	J. R. Hosmer chargé d'affaires <i>ad interim</i> (e) .....	.....	296.36	.....	.....
Chili	W. R. Roberts, minister	10,000.00	1,259.81	.....	.....
	C. M. Seibert, chargé d'affaires <i>ad interim</i>	1,428.58	82.30	.....	.....
	C. M. Seibert, secretary of legation	1,071.42	.....	.....	.....
China	C. Denby, minister	12,000.00	1,805.65	.....	336.00
	W. W. Rockhill, secretary of legation	2,625.00	6.91	.....	.....
	C. Denby, jr., second secretary of legation.	1,800.00	12.82	.....	.....
	F. D. Cheshire, interpreter	3,000.00	30.00	.....	.....
Colombia	D. H. Maury, minister	a5,625.00	700.00	.....	15.00
	J. G. Walker, chargé d'affaires <i>ad interim</i> (e) .....	.....	1,075.90	.....	.....
Corea	H. A. Dinamore, minister and consul-general.	5,000.00	1,372.06	.....	5.00
	C. C. Long, chargé d'affaires <i>ad interim</i>	258.15	.....	.....	.....
	C. C. Long, secretary of legation	1,206.52	.....	.....	.....
	Wo In Tak, interpreter	1,000.00	.....	.....	.....
Denmark	R. B. Anderson, minister and consul-general.	5,000.00	1,415.32	.....	25.00
France	R. M. McLane, minister	17,500.00	3,697.08	.....	855.00
	H. Vignaud, chargé d'affaires <i>ad interim</i>	2,674.80	.....	.....	.....
	H. Vignaud, secretary of legation	1,822.59	4.12	.....	.....
	A. Jay, second secretary of legation	2,000.00	.....	.....	.....
Germany	G. H. Pendleton, minister	a13,125.00	3,444.54	.....	1,934.00
	C. Coleman, chargé d'affaires, <i>ad interim</i>	1,283.95	.....	.....	.....
	F. V. S. Crosby, chargé d'affaires <i>ad interim</i>	192.31	.....	.....	.....
	C. Coleman, secretary of legation	2,239.80	28.81	.....	.....
	F. V. S. Crosby, second secretary of legation.	1,956.05	14.47	.....	.....
				22,294.93	.....

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Great Britain.	E. J. Phelps, minister.....	\$17,500.00	\$4,677.04	.....	\$388.34
	H. White, chargé d'affaires <i>ad interim</i> ..	1,875.00	1.75	.....
	H. White, secretary of legation.....	2,062.50	.....	.....
	C. P. Phelps, second secretary of legation.	2,000.00	.....	.....
				\$28,116.29	
Hawaiian Islands.	G. W. Merrill, minister.....	7,500.00	800.00	.....
Hayti.....	J. E. W. Thompson, minister and consul-general.	5,000.00	691.42	.....
				5,691.42	
Italy.....	J. B. Stallo, minister.....	12,000.00	549.45	.....	143.00
	C. A. Dougherty, chargé d'affaires <i>ad interim</i> .	994.57	.....	.....
	C. A. Dougherty, secretary of legation.	1,501.63	.....	.....
				15,045.65	
Japan.....	R. B. Hubbard, minister.....	12,000.00	1,039.51	.....	1.00
	F. S. Mansfield, secretary of legation..	2,625.00	.....	.....
	E. Dun, second secretary of legation....	1,800.00	.....	.....
	W. N. Whitney, interpreter.....	2,500.00	.....	.....
				19,964.51	
Liberia.....	C. H. J. Taylor, late minister and consul-general.	2,120.89	120.30	.....
	E. E. Smith, minister and consul-general.	746.18	262.52	.....
	B. Y. Payne, vice-consul.....	879.08	62.83	.....
				4,191.80	
Mexico.....	T. C. Manning, late minister.....	3,358.70	.....	.....
	E. S. Braag, minister.....	5,439.56	1,259.49	.....
	T. B. Connery, chargé d'affaires <i>ad interim</i> .	2,685.19	1,833.37	.....	15.00
	T. B. Connery, secretary of legation....	405.98	.....	.....
				14,982.29	
Netherlands..	I. Bell, jr., minister.....	6,675.82	807.34	.....
	R. Stockton.....	255.49	185.41	.....
				7,924.06	
Paraguay and Uruguay.	J. E. Bacon, chargé d'affaires.....	5,000.00	1,067.52	.....
Persia.....	E. S. Pratt, minister and consul-general.	5,000.00	2,169.85	.....	20.00
	H. Prevost, interpreter.....	918.14	.....	.....
				8,087.49	
Peru.....	C. W. Buck, minister.....	47,500.00	1,351.04	.....
	R. R. Neill, chargé d'affaires <i>ad interim</i> .	1,922.01	541.76	.....
	R. E. Neill, secretary of legation.....	923.35	.....	.....
				12,238.16	
Portugal.....	E. P. C. Lewis, minister and consul-general.	43,505.45	41,064.55	.....	15.00
				4,570.00	
Russia.....	G. V. N. Lothrop, minister.....	17,262.22	2,079.77	.....	114.00
	G. W. Wurts, chargé d'affaires <i>ad interim</i> .	2,002.25	.....	.....
	G. W. Wurts, secretary of legation....	2,024.34	.....	.....
				23,368.58	
Roumania, Servia, and Greece.	W. Fearn, minister and consul-general.	44,875.00	41,586.15	.....	40.00
				6,461.15	
Spain.....	J. L. M. Curry, minister.....	12,000.00	2,439.42	.....	31.00
	E. H. Strobel, chargé d'affaires <i>ad interim</i> .	1,744.56	610.50	.....	15.00
	E. H. Strobel, secretary of legation....	1,276.60	25.33	.....
	Clerk to legation.....	1,158.00	.....	.....
				19,254.41	
Siam.....	J. T. Child, minister and consul-general.	5,000.00	729.27	.....
	Interpreter to legation.....	375.00	.....	.....
				6,104.27	
Sweden and Norway		(f)	(f)	.....
Switzerland....	B. Winchester, minister and consul-general.	5,000.00	1,425.13	.....	277.00
				6,425.13	
Turkey.....	O. S. Strauss, minister.....	7,500.00	2,389.92	.....	93.00
	P. King, chargé d'affaires <i>ad interim</i>	10.19	.....	.....
	P. King, secretary of legation.....	1,795.11	.....	.....
	A. A. Garguilo, interpreter.....	3,000.00	.....	.....
				14,605.22	
Venezuela.....	C. L. Scott, minister and consul-general.	7,500.00	588.75	.....
				8,088.75	

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
OTHER PLACES.					
Cairo	J. Cardwell, agent and consul-general..	\$5,000.00	\$28.85	\$5,028.85	.....
Kanagawa	W. R. Greathouse, consul-general.....	.....	449.14	449.14	.....
London	B. F. Stevens, dispatch agent.....	.....	3,546.05	3,546.05	.....
State Department.	F. J. Kieckhoefer, disbursing clerk....	.....	9,610.39	9,610.39	.....
Tangier.....	W. R. Lewis, consul.....	.....	800.00	800.00	.....
		342,765.86	67,338.96	410,104.82	\$4,749.34

RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires.....	\$279,328.93
Paid for salaries of chargés d'affaires <i>ad interim</i>	18,240.08
Paid for salaries of secretaries of legations.....	33,245.71
Paid for salaries of interpreters of legations.....	10,793.14
Paid for salary of clerk to legation in Spain.....	1,158.00
Paid for contingent expenses, foreign missions.....	66,515.14
Paid for loss by exchange, diplomatic service.....	823.82
Total.....	410,104.82
Passport fees received and accounted for.....	4,749.34

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

SCHEDULES B AND C, SALARIED OFFICES.¹

For unsalaried offices see table following, marked C.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Acapulco	\$2,000.00	.....	.....	\$535.07	.....	.....	\$694.00
San Benito .....	.....	.....	.....	.....	.....	.....	155.00
Tehuantepec .....	.....	.....	.....	.....	.....	.....	52.50
Aix-la-Chapelle	1,500.00	.....	.....	406.96	\$400.00	.....	3,187.50
Algiers.....	1,000.00	.....	.....	122.51	.....	\$35.03	77.50
Beni Saf.....	.....	.....	.....	.....	.....	.....	218.50
Bone.....	.....	.....	.....	.....	.....	.....	127.50
Oran.....	.....	.....	.....	.....	.....	.....	73.50
Collo.....	.....	.....	.....	.....	.....	.....	4.50
Amherstburg	1,500.00	.....	.....	103.39	.....	.....	1,134.00
Amoy.....	3,500.00	.....	.....	872.67	.....	.....	1,844.00
Amsterdam	1,500.00	.....	.....	551.50	400.00	.....	5,152.25
Annaberg	2,500.00	.....	.....	822.97	400.00	.....	10,290.00
Antigua.....	1,500.00	.....	.....	293.12	.....	.....	776.50
Anguilla.....	.....	.....	.....	.....	.....	.....	17.50
Dominica.....	.....	.....	\$19.11	.....	.....	.....	634.50
Montserrat.....	.....	.....	11.18	.....	.....	.....	360.00
Nevis.....	.....	.....	20.91	.....	.....	.....	365.00
Portsmouth.....	.....	.....	60.09	.....	.....	.....	7.50
Antwerp.....	3,000.00	.....	.....	816.04	800.00	.....	2,955.50
Apia.....	2,000.00	\$81.52	.....	674.25	.....	.....	135.75
Asuncion ²	300.82	493.15	.....	299.21	.....	19.40	.....

¹ The indented offices in this table are consular agencies, the agents being compensated from fees.

² Established July 1, 1887. Consul took charge of office April 19, 1888. No fees.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowances for clerks.	Loss by exchange.	Fees collected.
Athens.....	\$2,500.00			\$615.47		\$8.18	\$86.00
Corfu.....							6.00
Kalamata.....							5.00
Piræus.....							223.50
Syra.....							4.00
Volo.....							3.50
Zante.....							63.00
Auckland.....	1,500.00			636.32		112.55	585.00
Christ Church.....			\$40.40				72.50
Dunedin.....			17.89				88.50
Russell ¹			117.41				
Wellington.....			42.89				98.28
Bahia.....	1,500.00	\$254.24		159.89			807.50
Aracaja.....							(d)
Bangkok ²							59.01
Barbadoes.....	1,500.00			433.05			665.50
St. Lucia.....			31.10				328.50
St. Vincent.....			16.87				251.50
Barcelona.....	1,500.00			522.00			512.50
Grao.....							655.50
Palma Majorca.....							18.50
Port Mahon.....							8.50
Tarragona.....							478.00
Torreveija.....							57.50
Barmen.....	2,000.00			759.21	\$640.00		8,845.00
Barranquilla.....	2,000.00	230.77		630.89	382.00		3,790.75
Rio Hacha.....							634.00
Santa Martha.....							627.50
Basle.....	2,000.00			516.38	400.00		3,715.50
Chaux de Fonds.....	645.00						1,645.00
Batavia.....	1,000.00			224.91		129.51	399.00
Semarang.....			16.03				c26.00
Serabaya.....							c87.00
Beirut.....	2,000.00			635.18	480.00	184.13	206.88
Aintab ¹							91.50
Aleppo.....							113.50
Alexandretta.....							43.00
Damascus.....							50.75
Haifa.....							
Latakia ¹							
Morash ¹							
Mersine.....							5.00
Sidon ¹							
Belfast.....	3,000.00			1,275.82	640.00		12,957.50
Ballymena.....							497.00
Lurgan.....	112.50						1,112.50
Berlin.....	4,000.00			1,764.84	1,200.00		17,415.00
Bermuda.....	1,500.00			216.05			1,753.50
Berne ³					480.00		1,202.00
Birmingham.....	2,500.00			654.42	960.00		8,566.50
Kidderminster.....	545.00						1,545.00
Redditch.....	122.50						1,122.50
Wolverhampton.....							612.50
Bogota ⁴	472.83	353.25					
Bombay.....	1,000.00			95.10		11.38	683.50
Bordeaux.....	2,500.00			703.22	800.00	17.31	8,942.50
Bayonne.....							8.50
L'au.....							170.50
Bradford.....	3,000.00			1,416.27	400.00		21,317.50
Bremen.....	2,500.00			1,266.07	1,200.00		5,640.50
Brake and Nordenham.....							29.50
Bremerhaven.....	192.50						1,192.50
Breslau.....	1,500.00			342.43			2,693.50
Bristol.....	1,500.00			506.82		12.15	1,211.00
Gloucester.....							405.90

¹ No fees.² For salary see Table A, Siam.³ For salary see Table A, Switzerland.⁴ Accounts at post received only from October 6 to December 31, 1887.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Brockville	\$1,500.00	\$150.82		\$164.32	\$200.00		\$1,389.50
Brunswick	2,500.00			458.63	300.00		2,318.50
Hanover	638.00						1,638.00
Madgeburg	239.00						1,239.00
Brussels	2,700.00			921.19	200.00		3,532.50
Charleroi	1,000.00						2,897.50
Buenos Ayres	2,500.00			1,198.88	400.00	\$43.57	2,200.50
Cadiz	1,500.00			633.73		46.96	570.00
Huelva							45.00
Jeres de la Frontera	742.50						1,742.50
Port St. Mary's							217.50
Seville							629.50
Cairo ¹							365.50
Alexandria							281.00
Port Said							28.50
Calcutta	5,000.00			1,514.16	800.00		5,933.50
Chitagong			\$52.00				12.50
Madras	269.56		15.56				1,254.00
Rangoon			39.11				127.00
Callao	3,500.00			389.66			177.50
Mollendo							639.50
Paíta			26.07				647.50
Piura							620.00
Canton	3,500.00			968.72			2,708.00
Cape Haytien	1,000.00						4.50
Gonaïves							798.50
Port de Paix							467.50
Cape Town	1,500.00			660.96		83.36	316.00
East London			6.47				385.00
Port Elizabeth			52.03				50.00
Port Natal			19.53				325.50
Cardiff	2,000.00			836.33		45.53	32.50
Llanely							271.50
Milford Haven ²							67.50
Newport			20.67				447.50
Swansea	820.30		11.55				1,808.75
Ceylon	1,500.00			598.77		9.64	572.50
Charlottetown (P. E. I.)	1,500.00			244.19		5.63	1,480.00
Alberton							182.00
Georgetown							347.00
Souris							415.50
Summerside							805.50
Head St. Peter's Bay							628.50
Stanley Bridge							643.00
Chatham	1,918.48			323.31		.50	2,575.50
Chemnitz	2,000.00			1,169.26	1,200.00		16,252.00
Glauchau	1,000.00						3,190.00
Chin Kiang	3,500.00			1,170.04			81.00
Christiania	1,000.00			68.61			1,012.50
Arendel							10.00
Christiansted							32.50
Cienfuegos	2,500.00			616.23	400.00		1,090.00
Trinidad			108.42				62.50
Zaza			51.14				65.00
Clifton	1,500.00			309.96		6.00	568.50
St. Catharine's							306.50
Cognac	1,500.00			327.75			2,047.50
Limoges ³							639.00
Cologne	2,000.00			597.46	400.00		4,917.50
Colou ⁴	1,561.37	147.28		792.65	677.76		2,279.50

¹ For salary see Table A, Cairo.

² No fees.

³ Commercial agency after December 19, 1887.

⁴ Office temporarily in charge of vice-consul-general at Panama from November 16, 1887, to January 15, 1888.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Constantinople.....	\$3,000.00			\$1,016.92	\$400.00	\$215.65	\$1,347.00
Dardanelles ¹							160.00
Salonica.....							3.50
Trebizonde.....							754.00
Copenhagen.....	1,500.00			759.84	200.00	34.88	4.00
Elsinore.....							394.08
Cork.....	2,000.00			470.02		43.00	96.50
Waterford.....							8,385.00
Crefeld.....	2,000.00			932.20	1,200.00	30.66	1,521.50
Demerara.....	3,000.00	\$288.50		908.00	480.00		930.75
Dresden.....	2,500.00			708.22	800.00		5,270.50
Dublin.....	2,000.00			615.27			2,141.50
Limerick.....							68.50
Sligo.....							11.00
Dundee.....	2,500.00			1,361.39	640.00		8,606.50
Aberdeen.....	521.50						1,521.50
Danfermline.....	2,000.00			259.37	300.00		3,651.00
Kircaldy.....	297.50						1,297.50
Dusseldorf.....	2,000.00			786.73	400.00		1,565.00
Essen.....	595.00						1,595.00
Elberfeld.....	2,000.00			633.50	200.00	5.40	4,953.50
Feyal.....	1,500.00			13.51			92.00
Flores.....							28.50
Graciosa.....							2.00
St. George.....							28.50
St. Michael.....							85.00
Terceira.....							45.00
Florence.....	1,500.00			448.81	480.00	5.10	2,299.50
Cagliari.....							23.50
Foochow.....	3,500.00			958.86			470.00
Fort Erie.....	1,500.00			234.14			1,053.50
Frankfort-on-the-Main.....	3,000.00			1,313.77	1,200.00		7,379.00
Funchal.....	1,500.00			277.66		91.70	154.50
Gaboon ²							
Gaspé Basin.....	1,000.00	98.00		40.89		7.80	80.00
Papebiao.....							142.50
Geneva.....	1,500.00			410.98			1,095.50
Vevey.....							815.00
Genoa.....	1,500.00			396.38	480.00		2,007.50
San Remo.....							7.00
Ghent ³	827.75	158.58		143.75		8.85	1,851.50
Ostend.....							47.50
Gibraltar.....	1,500.00			263.46			369.50
Glasgow.....	3,000.00			1,080.09	800.00		17,588.00
Greenock.....			\$72.30				73.50
Goderich.....	1,500.00			280.46		5.88	404.50
Gadeloupe.....	1,500.00			263.02			120.00
Guaymas.....	1,000.00			54.69			505.50
Guelph.....	1,500.00			154.95	200.00	4.45	3,358.00
Guatemala.....	2,000.00			463.57			25.00
Champerico.....	169.00		114.00				1,055.00
Livingston.....			176.53				608.50
San José.....	545.10		417.60				1,127.50
Guayaquil.....	3,000.00			395.47	400.00		1,338.50
Bahia.....							324.00
Manta.....							193.00
Halifax.....	3,500.00			706.19	640.00	20.40	3,032.50
Bridgewater.....							94.00
Liverpool.....							193.00
Lunenberg.....							174.50
Hamburg.....	2,500.00			755.22	1,200.00		11,630.50
Cuxhaven.....							6.00
Kiel.....							181.00
Lubeck.....							75.50

¹ No fees.² No account received.³ Accounts from April 1, 1888, to June 30, 1888, not received.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Hamilton	\$2,000.00			\$150.15	\$400.00	\$5.05	\$1,698.75
Galt							765.50
Paris	287.00						1,287.00
Hankow	3,500.00			756.49			306.80
Havana	6,000.00			3,069.03	1,600.00		22,073.50
Gibara			\$123.92				100.00
Nuevitas			77.06				120.00
Havre	3,000.00			996.16	1,200.00		4,102.00
Brest							45.00
Cherbourg							15.00
Honfleur							80.00
St. Malo							20.70
Hong-Kong	5,000.00			1,537.33	1,200.00	c27.54	11,021.40
Honolulu	4,000.00			1,094.17			4,802.55
Hilo							77.50
Kahului							418.56
Mahukona							(d)
Horgen	2,000.00			894.62	400.00	62.81	2,510.00
Lucerne							50.00
Jerusalem	2,000.00	\$217.30		390.78		221.45	51.50
Kanagawa	4,000.00			1,480.79	1,126.40	39.74	10,833.44
Kehl	1,500.00			648.72	400.00		2,683.00
Kingston (Canada)	1,500.00			408.79	400.00		1,347.75
Gananoque							112.00
Kingston (Jamaica) ¹	1,736.26	225.27		625.40		40.95	2,287.50
Falmouth							207.50
Milk River							77.50
Montego Bay							412.50
Port Antonio							787.64
Port Morant							225.00
St. Ann's Bay							810.50
Savannah la Mar							270.00
Laguayra	1,500.00			325.86			560.14
Barcelona							25.50
Caracas							671.00
Carupano							118.00
Cumana							33.75
Leeds	1,956.04			549.88	382.02		4,272.50
Huddersfield	978.02						5,708.00
Leghorn	1,500.00			497.72			2,504.85
Carrara							713.50
Bologna							142.50
Leipzig	2,000.00			591.46	800.00		6,862.50
Gera	1,000.00						2,250.00
Leith	2,500.00			647.07	640.00	35.53	1,906.50
Galashiels							390.50
Levuka	1,000.00			24.45		30.08	7.50
Liverpool	6,000.00			2,391.92	2,000.00		34,344.47
Holyhead ²							2,778.00
St. Helen's	1,000.00						c679.00
Lisbon ³	244.57				c300.00	a3.20	c560.00
Oporto							70,167.75
London (England)	6,000.00			3,440.17	1,600.00		8.50
Brighton							c43.00
Dover							2,617.50
London (Canada)	1,500.00			534.91	200.00	2.25	13,803.50
Lyons	2,500.00			1,119.29	1,124.22	17.64	80.00
Malta ⁴				359.64		94.20	1,686.93
Malaga	1,500.00			601.34	480.00	67.14	2,503.50
Almeria	1,000.00						105.00
Marbella							556.00
Managua ⁵	2,000.00			444.75			106.00
Corinto							20,549.50
San Juan del Sur							
Manchester	3,000.00			1,586.55	1,200.00		

¹Account for salary from April 1, 1888, to May 18, 1888, not received.²No fees.³For balance of salary see Table A, Portugal.⁴Accounts for salary suspended.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Manila	\$2,000.00	\$463.69		\$515.31	\$239.00		\$910.50
Cebu							c102.50
Iloilo							c54.50
Mannheim	1,500.00			549.48	480.00		2,592.75
Maracaibo	2,000.00			1,001.70	400.00		2,928.00
Coro							605.00
Marseilles	2,500.00			735.75	960.00	\$8.80	4,458.00
Bastia							30.00
Cette							166.50
Toulou							235.00
Martinique	1,500.00			250.10			215.00
Port de France			\$156.97				15.00
Matamoras	2,000.00			827.31	640.00		384.00
Camargo							78.50
Mier							192.00
Santa Cruz Point							860.00
Matanzas	3,000.00			707.75	400.00		810.00
Mayence	2,000.00			196.58	400.00		5,067.00
Melbourne	4,500.00			957.99	800.00	40.48	958.50
Adelaide							225.00
Messina	1,500.00			470.24	400.00	20.06	3,461.50
Milazzo							157.50
Mexico	2,500.00			642.65	480.00		48.50
Milan	1,500.00			361.54	200.00	4.83	2,053.50
Monrovia ¹							95.00
Montevideo	2,000.00	309.78		489.51	399.99	124.61	1,117.50
Montreal	4,000.00			997.90	1,200.00		4,632.75
Coteau Landing							448.25
Hemmingford							448.25
Hinchinbrook							202.50
Huntingdon							568.75
Lachine	635.00						1,635.00
Mozambique ²	500.00			23.75			7.00
Munich	1,500.00			553.06	400.00	3.66	2,137.50
Angsburg							635.50
Nagasaki	3,000.00			738.03			113.25
Nantos	1,000.00			61.24		1.45	317.50
L'Orient							c147.00
Rennes							c42.50
St. Nazaire							c5.00
Naples	1,500.00			426.95	480.00	13.13	1,977.50
Bari							313.50
Pozzuoli							42.50
Rodi							85.00
Nassau	2,000.00			401.49		17.64	810.00
Albert Town			61.13				20.00
Dunmore Town			12.56				67.50
Governor's Harbor			341.15				247.50
Green Turtle Cay			66.27				140.00
Mathew town			34.34				7.50
Newcastle-upon-Tyne	1,500.00			591.52	398.91		1,644.00
Carlisle							920.50
Hartlepool							410.00
Sunderland							110.00
Nice	1,500.00			401.32		65.99	82.50
Cannes							707.00
Mentone ³							
Monaco ³							
Ningpo	3,000.00			831.87			27.50
Nottingham	2,500.00			988.98			9,962.50
Derby							917.50
Leicester	290.00						1,200.00
uevo Laredo	1,000.00			93.25			1,179.50
Garita Gonzales	1,000.00						2,387.25

¹ For salary see Table A, Liberia.² Accounts from January 1, 1888, to June 30, 1888, not received.³ No fees.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Nuremberg	\$2,000.00			\$676.92	\$738.00		\$6,549.00
Fürth	1,000.00						4,201.00
Odessa	2,000.00			727.30		\$263.28	108.50
Osaka and Hiogo	3,000.00			907.95			4,242.50
Ottawa	3,000.00			463.25		7.23	7,087.50
Grenville							479.50
Palermo	2,000.00			635.89	400.00		7,775.00
Girgenti							526.50
Marsala							55.50
Trapani							229.00
Panama	4,000.00			1,083.84	800.00	12.18	573.93
Para	1,500.00			410.35			2,201.00
Manaos							612.50
Maranhao							484.00
Paris	6,000.00			4,275.03	1,600.00	147.94	61,501.75
Paso del Norte	1,500.00	\$103.02		677.96	397.70		4,365.50
Nogales	975.27						2,314.50
Pernambuco	2,000.00	364.12		456.60		35.59	1,081.50
Ceara							543.50
Maceto							102.50
Natal							136.00
Pictou	1,500.00			549.95		17.78	288.50
Antigonish							90.50
Cape Canso							46.00
Cow Bay							25.50
Glace Bay							74.00
North Sydney							34.00
Port Hastings							7.00
Port Hawkesbury							295.00
Sydney							71.50
Piedras Negras	1,000.00			104.59	400.00	1.50	1,069.00
Port au Prince ¹					800.00		1,074.25
Port Hope	1,500.00	226.65		6153.22		2.40	2,515.75
Cobourg							432.50
Port Louis	2,000.00			359.15			5.00
Port Sarnia	1,500.00			345.10		1.00	1,324.00
Port Stanley (F. I.) ²	1,500.00			201.25		41.55	
Port Stanley and St. Thomas Courtwright	2,000.00	239.13		90.00	200.10	2.45	3,368.00
Prague	2,000.00			502.18	480.00		336.50
Prescott	1,500.00			325.37		4.22	13,428.50
Puerto Cabello	1,500.00			556.30			1,403.50
Quebec	1,500.00			517.72		9.10	1,448.00
Point Levi	1,000.00						530.00
Rheims	2,000.00			423.65			2,803.25
Rio de Janeiro	6,000.00			1,877.96	1,600.00	16.44	2,950.50
Rio Grande do Sul	999.73	225.28		40.70			3,366.00
Porto Alegre							282.00
Rome	3,000.00			1,102.71		89.84	17.50
Ancona							641.50
Civita Vecchia							8.00
Rotterdam	2,000.00			670.86	400.00		65.00
Flushing							4,380.50
Schiedam	812.50						20.50
Ruatan and Truxillo	1,000.00			65.15			1,812.50
Bonacca			\$59.20				242.50
Puerto Cortez			105.34				55.50
Truxillo			90.04				472.00
Uitilla			18.29				697.50
Sagua la Grande	3,000.00			391.10	400.00		167.50
San Domingo	1,500.00			366.48			502.50
Azuá							602.50
Macoris			77.18				207.50
San José	2,000.00			510.78			230.50
Port Limon	498.55		84.55				6.00
Punta Arenas	91.15		51.15				1,414.00
							1,040.00

¹ For salary see Table A, Hayti.² No fees.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowances for clerks.	Loss by exchange.	Fees collected.
San Juan del Norte	\$2,000.00			\$350.09			\$600.00
Bluefields	593.68		\$216.93				1,376.75
San Juan (P. R.)	2,000.00			511.09			385.00
Aguadilla							94.50
Arecibo							245.50
Fajardo							67.50
Guayama							157.50
Naguabo							150.00
Ponce							397.00
Viequez							58.50
San Salvador ¹	2,000.00	\$302.19		393.12			970.00
La Libertad	25.33						a195.00
La Union							903.00
Santiago de Cuba	2,500.00			577.60	\$300.00		167.50
Guantanamo							200.00
Manzanillo							66.00
Santa Cruz							20.00
Santiago (C. V. I.)	2,000.00			26.08		\$164.97	18.00
Brava			46.49				194.50
St. Vincent			99.01				1,139.50
Santos	1,500.00			461.70	378.26		5.00
Seoul ²							6,700.99
Shanghai	5,000.00			2,728.93	1,200.00		6,335.00
Sheffield	2,500.30			695.33	800.00		250.00
Barnesley ³							3,594.75
Sherbrooke	2,000.00	157.61		436.07	200.00	1.50	61.00
Sierra Leone ⁴	870.00			56.12			1,864.25
Singapore	3,000.00			849.93	800.00	124.65	145.25
Penang							
Sivas ¹	1,500.00			147.30		70.39	2,408.00
Smyrna	2,500.00			604.95	400.00	204.93	12,350.00
Sonneberg	2,000.00	293.47		446.44	800.00	9.05	53.25
Southampton	1,500.00			320.66			85.00
Portsmouth							3,213.00
St. Etienne	2,600.00			209.27	400.00	2.98	6,477.50
St. Galle	2,500.00			320.95	400.00	16.63	9.00
St. Helena	1,500.00	390.12		293.29		52.95	5,784.00
St. John (N. B.)	2,000.00			875.99	400.00	6.96	532.00
Bathurst							176.53
Campobello Island							623.50
Frederickton							153.50
Grand Manan							512.50
Newcaastle							187.50
St. George							1,223.25
St. Johns (P. Q.)	1,500.00			282.04			1,378.00
Farnham	378.00						744.50
Laocle							39.50
St. Paul de Loando	880.49	241.85		5229.98		12.50	677.50
St. Petersburg	3,000.00			768.86	400.00		15.00
Libau							(d)
Revel							272.00
Riga							771.00
St. Stephen	1,500.00			249.02			395.00
McAdams Junction							265.00
St. Andrews							462.50
St. Thomas (W. I.)	2,500.00			412.61			417.50
Fredericksted			102.43				114.00
Santa Cruz			59.33				312.50
Stettin	892.86			92.80			843.50
Dantzic							2,774.50
Konigsburg							3,611.25
Stratford	1,500.00	163.04		413.88	128.35	.25	1,300.00
Stuttgart	1,500.00	269.38		616.30	479.80		417.50
Sydney	2,000.00			664.57	400.00	144.37	
Tahiti	1,000.00	387.36		6.10			

¹ No fees.² For salary see Table A, Corea.³ Established January 10, 1883.⁴ Salary account from April 1, 1888, to May 17, 1888, not received.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

SCHEDULES B AND C. SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers, and their compensation from fees of agents.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Talcahuano.....	\$1,000.00			\$18.30			\$46.00
Tamatave.....	2,000.00			686.69			58.50
Tampico.....	1,497.94			353.57			343.50
Tangier.....	2,000.00			284.39			76.50
Casa Blanca.....							30.00
Laraiche.....							3.12
Mazagan.....							19.00
Mogador.....							64.00
Rabat.....							19.00
Saffi.....							1.50
Tegucigalpa.....	2,000.00			293.92			.65
Amapala.....							200.00
Teheran ¹							
Bushire.....							611.00
Three Rivers.....	1,500.00			211.49			1,295.50
Arthabaska ²	499.47						1,395.25
Tien Tsin.....	3,500.00			1,385.04		\$99.71	791.00
Toronto.....	2,000.00			513.38	\$200.00	3.80	4,003.50
Whitby.....							754.50
Trieste.....	2,000.00			471.59	400.00		2,491.50
Fiume.....							595.00
Tunstell.....	2,500.00			1,280.08	800.00		10,915.00
Turks Island.....	1,000.00			54.80			276.50
Cockburn Harbor.....			\$142.77				50.00
Salt Cay.....			98.89				68.25
Valparaiso.....	3,000.00			1,062.67			242.20
Caldera ³			11.90				
Venice.....	1,000.00			268.43		22.40	834.00
Vera Cruz.....	3,000.00			648.07	373.62		3,542.50
Coatzacoalcos.....							25.50
Frontera.....							187.50
Verriers and Liege.....	1,500.00			517.01	291.25		3,375.00
Victoria.....	2,500.00			758.98	640.00		1,742.00
Nanaimo.....							127.50
Vancouver ⁴							809.25
Vienna.....	3,000.00			1,130.72	1,200.00	13.20	10,774.00
Brunn.....	952.00						1,075.00
Windsor (N. S.).....	1,000.00			107.67			365.00
Cornwallis.....							265.00
Kempt.....			131.35				135.00
Parrsborough.....			18.38				425.00
Port Joggins.....			412.28				546.00
Walton.....							35.50
Wolfville.....							121.00
Windsor (Ont.).....	1,500.00			256.41	200.00		3,065.00
Winnipeg.....	1,500.00			411.25		5.41	818.00
Emerson.....							263.50
Port Arthur.....							390.00
Wakopa.....							59.00
Zanzibar.....	1,000.00			232.60			315.50
Zurich.....	2,000.00			925.74	480.00		2,785.75
Gothenberg.....					200.00		
Total.....	478,070.07	\$6,856.46	4,281.82	137,285.52	68,798.44	3,742.63	915,066.64

¹ For salary see Table A, Persia.
² No fees.

³ Established August, 1888.
⁴ Established July 18, 1887.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

UNSALARIED OFFICES.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office-rent and clerk hire of consuls. (Sec. 1732 R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Aden.....	\$615.00	\$615.00					
Alicante.....	124.00	124.00				\$60.72	
Baracoa de Cuba.....	1,256.50	1,783.72	\$527.22			142.20	
Bathurst.....	5.00	5.00				2.84	
Belleville.....	940.00	940.00				140.57	
Deseronto.....	612.50						
Napanee.....	510.50						
Picton.....	679.50						
Trenton.....	613.00						
Belize.....	484.89	748.20	263.31			58.56	
Bergen.....	789.00	789.00				48.48	
Drontheim.....	158.50						
Stavanger.....	227.50						
Buda-Pesth.....	1,373.50	1,373.50				56.11	\$668
Cardenas.....	976.00	2,500.00	1,524.00			67.00	
Carthagena (U. S. C.).....	1,955.00	2,062.89	107.89			99.61	
Carthagena, Spain.....	217.50	217.50					
Castelamare.....	1,895.00	1,895.00				140.39	4.62
Catania.....	1,867.50	1,867.50				61.45	
Licata.....	195.00						
Syracuse.....	4.00						
Cayenne.....	45.75	138.87	93.12				
Chefoo.....	210.00	216.05	6.05			205.61	
Chihnahua.....	2.50	2.50				44.94	
Ciudad Bolivar.....	618.00	618.00					
Coaticook.....	1,925.00	1,925.00				164.90	
Georgeville.....	193.50						
Hereford.....	140.00						
Lineboro.....	1,262.50	262.50					
Potton.....	236.00						
Stanstead.....	314.50						
Collingwood.....	548.00	548.00			\$284.00	166.13	.50
Gore Bay.....	11.50						
Orilla.....	690.00						
Owen Sound.....	1,438.50	154.50					
Sault Ste. Marie.....	440.00						
Waubashene.....	1,845.50	845.50					
Colonia.....							
Paysandu.....	51.00		32.77				
Coquimbo.....	29.00	48.73	19.73				
Cordoba.....						.24	
Corunna.....	34.00	34.00					
Vigo.....	45.50						
Curacao.....	873.00	1,991.07	1,118.07			54.84	
Bonaire.....	17.50		37.59				
Denia.....	1,912.50	1,912.50					
Durango ²	17.50	17.50				10.50	
Eucenada.....	119.00	297.43	178.43				
Falmouth.....	47.50	65.50	18.00				
Garrucha d.....							
Goree Dakar.....	54.50	162.92	108.42				
Gothenberg.....	1,509.50	1,509.50				223.13	
Malmo.....	129.50						
Guerrero.....	82.50	82.50				28.62	
Helsingfors.....	15.00	12.50					
Hobart c.....	7.50	7.50				11.79	
Hull.....	1,292.00	1,292.00				93.74	
Iquique.....	460.68	914.38	453.70			178.53	8.87
Arica.....	12.50		25.00				
Lambayeque c.....	21.00	21.00				25.24	
Pacasmayo.....	77.00						
Truxillo.....	112.50						
La Paz, Mexico.....	198.50	240.22	41.72			32.11	
Magdalena Bay.....	37.50						
San José and Cape St. Lucas.....	168.50						

¹February 16 to June 30, 1888, not received.²Established April 10, 1888.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Officer and clerk hire of consuls. (Sec. 1782 R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Limoges ¹	\$539.50	\$539.50				\$63.93	
Mayaguez	391.50	889.48	\$497.98			89.80	
Mazatlan	615.00	702.30	87.30			42.40	
Medellin	12.58	12.58					
Merida	1,280.15	1,517.56	237.41			222.60	
Campeachy	341.98						
Progreso	50.00						
Moncton	1,533.00	1,533.00				152.22	\$1.75
Monterey d.							
Morrisburg	1,099.00	1,099.00				63.93	
Cornwall	375.50						
Moscow	703.50	703.50				25.70	
Muscatb	30.00	30.00				83.10	
Newcastle, N. S. W.	1,366.00	2,073.57	707.57			334.98	12.73
Brisbane	93.50						
New Chwang	17.00	17.00				180.00	21.76
Noumea	8.50	8.50				17.62	
Patras	566.50	566.50				30.00	
Padang	157.50	201.07	43.57			13.88	
Paramaribo	195.00	317.38	122.38			6.10	
Plaufen ²	5,235.50	2,180.68		\$757.09	\$2,297.73	321.35	
Plymouth	283.50	319.09	35.59				
Dartmouth	5.00						
Guernsey	27.00						
Jersey	2.50						
Port Rowan	1,329.50	1,329.50				20.15	
Puerto Plata	352.00	461.41	109.41				
Reichenburg	5,632.00	2,500.00		650.00	2,482.00	96.29	
Rosario	938.50	1,680.32	741.82			89.81	
Rouen	1,386.00	1,386.00				565.49	9.68
Boulogne-sur-mer	46.50						
Calais	1,205.50	205.50					
Dieppe	24.00						
Dunkirk	154.00						
Lille	599.00						
Roubaix	1,495.00	495.00					
Samana	141.50	243.52	102.02				
Sorel	1,039.00	1,039.00				52.25	.75
Stanbridge	1,662.00	1,662.00				32.15	
Clarenceville	285.00						
Frelighsburg	224.50						
Sutton	535.00						
St. Bartholomew ³							
St. Christopher	1,435.00	1,579.24	144.24				
St. Denis d.							
St. George's, Bermuda	67.50	266.55	199.05			43.48	
St. Hyacinthe	2,327.50	2,327.50				81.45	1.14
Waterloo	731.75						
St. John's, N. F.	569.50	613.69	44.19			146.35	3.65
St. Marc	188.50	275.55	87.05				
St. Martin	113.50	186.30	72.80				
St. Eustatius			63.42				
St. Pierre, Miquelon	209.50	367.35	157.85				
Saltillo	630.50	630.50				37.14	
San Blas	198.81	198.81					
San Juan de los Remedios	300.50	694.82	394.32			21.80	
Santander d.	50.00	50.00				9.25	
Bilbao	258.00		40.13				
Gijon	6.00						
Stockholm	1,569.00	1,569.00				114.04	
Norkoping	10.00						
Soderhamn	5.00						
Teneriffe b	60.00	197.85	137.85			64.65	
Tetuan							
Trinidad Island	1,888.83	2,500.00	979.72	368.55		32.36	
Turin ⁴	310.00	310.00				100.42	2.31
Tuxpan	563.79	781.31	217.52			5.93	
Wallaceburgh	2,301.50	2,500.00		200.00	101.50	48.91	.60

¹ Established December 20, 1887.

² Established August 17, 1887.

³ No fees.

⁴ Compensated as consular clerk.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Officer and clerk hire of consuls. (Sec. 1732 A. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Warsaw.....	\$52.00	\$52.00				\$80.20	
Woodstock.....	1,343.00	1,343.00				45.75	
Yarmouth.....	1,718.00	1,330.71	\$84.45		\$471.74	130.74	\$2.41
Annapolis.....	760.00	45.25	285.25				
Barrington.....	321.00		31.62				
Digby.....	742.50		142.01				
Shelburne.....	152.50		114.75				
Purchase of consular stationery, etc., by B. F. Stevens, dispatch agent at London.....						122.55	
Purchase of consular stationery, etc., by Department of State.....						8,145.09	
Total.....	84,105.71	69,773.87	10,436.29	\$1,973.64	5,636.97	13,846.11	77.45

D.—NAMES OF CONSULAR CLERKS, WITH THEIR SALARIES AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Name.	Where located.	Salary.	Loss by exchange.	Contingent expenses.
Barbour, Thomas ¹	Bordeaux, France.....	\$934.74		\$177.72
Boyd, William P. ²	Paso del Norte, Mex.....	869.57		91.20
Brown, Samuel P. ³		900.00		
MacLean, Edward P.....	Paris, France.....	1,200.00		
Marks, Arthur H. ⁴	Berlin, Germany.....			
Murphy, George H.....	Chemnitz, Germany.....	1,000.00		
Richardson, A. W.....	Honolulu, H. I.....	1,000.00		
Scidmore, George H.....	Kanagawa, Japan.....	1,200.00		
Sprague, Horatio L. ⁵	Department of State.....	164.84		
Springer, Joseph A. ⁶	Havana, Cuba.....	1,154.34		
Thirion, Charles T.....	Paris, France.....	1,200.00		
Tonhay, St. Leger A.....	Turin, Italy.....	1,000.00	\$50.00	
Wood, Charles M.....	Rome, Italy.....	1,200.00	58.50	
Wood, Horatio G. ⁷	Batavia, Java.....	670.32	6.54	593.74
Total.....		12,493.81	115.04	862.66

¹ Appointed July 25, 1887.² Appointed August 18, 1887.³ Died April, 1888.⁴ No accounts received.⁵ Appointed May 2, 1888.⁶ Acting vice-consul-general at Havana from October 1, 1887, to October 14, 1887.⁷ Acting vice-consul at Batavia from March 3, 1888, to June 30, 1888.

E.—STATEMENT OF SUNDRY EXPENSES AT CONSULATES IN CHINA, JAPAN, SIAM, TURKEY, AND ZANZIBAR, FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates in China and Japan.	Salaries, marshals for consular courts.	Expenses of interpreters and guards in Turkish dominions.	Boat and crew for consulates at Hong-Kong and Osaka and Higo.	Total.
Amoy		\$1,000.00	\$1,000.00			\$2,000.00
Bangkok	\$665.21					665.21
Beirut				\$600.00		600.00
Cairo				675.00		675.00
Canton		1,000.00				1,000.00
Chin-Kiang		1,000.00	458.34			1,458.34
Constantinople			1,000.00	827.00		1,827.00
Foochow		1,000.00	600.00			1,600.00
Han-Kow		1,000.00	750.00			1,750.00
Hong-Kong		1,500.00			\$500.00	2,000.00
Jerusalem				600.00		600.00
Kanagawa	2,374.92	1,500.00	1,000.00			4,874.92
Nagasaki		1,000.00				1,000.00
New Chwang		750.00				750.00
Ningpo		1,000.00	218.75			1,218.75
Osaka and Higo		1,000.00	1,000.00		348.97	2,348.97
Shanghai	1,895.71	1,500.00	1,000.00			4,395.71
Smyrna	387.25			482.00		869.25
Tien-Tsin		1,000.00	1,000.00			2,000.00
Zanzibar				120.00		120.00
Total	5,323.09	14,250.00	8,027.00	3,304.00	848.97	31,753.15

¹ For three quarters.

RECAPITULATION OF EXHIBITS B, C, D, AND E.

Received:		
Consular fees received for official services		\$999,172.31
Paid:		
Salaries, consular service	\$458,526.02	
Salaries, consular officers not citizens	5,042.08	
Salaries, consular clerks	12,483.81	
Loss on bills of exchange	3,935.12	
Pay of consular officers for services to American vessels	14,718.11	
Compensation from fees (sections 1703, 1730, and 1733 R. S.)	185,749.27	
Office rent and clerk hire (section 1732 R. S.)	1,873.64	
Contingent expenses, United States consulates	161,994.29	
Allowance for clerks at consulates	68,798.44	
Expenses of prisons for American convicts	5,323.09	
Salaries, interpreters to consulates in China, etc	14,250.00	
Salaries, marshals for consular courts	8,027.00	
Expenses of interpreters and guards, etc	3,304.00	
Boat and crew at Hong-Kong and Osaka and Higo	848.97	
		934,983.93
Excess of receipts over expenditures		64,188.38

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS, FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	5	\$53.67				\$53.67	\$40.93	
Amoy							295.46	
Amsterdam							380.88	\$389.88
Antigua	4	29.34	\$24.72		\$9.84	63.90	108.09	28.39
Antwerp	5	12.50		\$18.24	42.00	72.74	15,401.71	15,416.40
Athens	1	3.90			5.10	9.00		
Auckland	24	314.11	166.41	46.69	679.43	1,206.64	341.10	251.10
Bahia	1						107.50	82.50
Baracoa	1			35.20		35.20	18.66	18.66
Barbadoes	12	7.00	23.60		1.28	31.88	704.92	546.59
Batavia	31	711.72		252.21	1,664.36	2,628.29	1,400.03	241.44

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS, FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Belfast.....							\$1,025.86	\$1,025.86
Belize.....							621.11	621.11
Bergen.....	14				\$77.00	\$77.00		
Bombay.....							328.52	97.24
Bordeaux.....							54.17	54.17
Bremen.....							1,078.22	1,020.55
Bristol.....	13	\$40.20	\$7.85			47.55	333.36	325.96
Buenos Ayres.....	13	83.50	51.85	\$261.00	30.50	426.85	2,373.56	2,324.00
Cadiz.....	2	3.00	54.50			57.50	194.76	184.76
Calcutta.....							7,313.33	5,033.85
Callao.....							1,662.15	1,658.46
Cape Haytien.....		11.00			4.50	15.50	44.00	28.50
Cardenas.....	1			58.00		58.00	86.92	
Cardiff.....	16	124.12	9.00		9.72	142.84	472.77	516.52
Charlottetown, P. E. I.....	24	232.50	168.95	330.95	73.44	805.84		
Cienfuegos.....	2	22.00	15.05	26.93	2.80	66.78	282.70	
Colon.....	10	178.40	150.00	105.43	320.00	753.83	1,481.14	1,077.98
Cork.....		5.84		98.99		104.83	259.91	384.57
Curaçao.....							2,006.73	2,002.73
Demerara.....	1	21.08				21.08	313.81	173.73
Fayal.....	79	543.95	955.31	404.52	113.13	2,016.91	138.70	5.00
Genoa.....							134.02	134.02
Gibraltar.....	2				8.00	8.00	23.15	23.15
Glasgow.....	46	39.96			130.50	170.46	116.48	72.44
Gorée-Dakar.....							230.18	230.18
Guadeloupe.....	1			53.42	2.00	55.42	118.05	85.73
Guatemala.....							183.50	183.50
Guayaquil.....							227.18	165.10
Guaymas.....							76.00	76.00
Halifax.....	115	468.22	291.43	302.80	172.23	1,234.68	979.23	776.25
Hamburg.....	2	13.33		4.28		17.61	2,947.38	2,943.10
Havana.....	21	35.62	13.33	252.28	174.20	475.43	710.21	554.07
Havre.....	36	48.93	52.22		54.28	155.43	3,385.03	3,385.03
Hong-Kong.....	6	18.61		162.42		181.03	15,203.30	14,967.45
Honolulu.....	29	191.35	90.00	1,050.50	47.50	1,379.35	4,373.00	4,041.07
Hull.....	21	183.90	167.75			351.65	5,271.89	4,663.86
Iquique.....	2	21.03				21.03	507.49	507.49
Kanagawa.....	12	102.64	18.27	242.93		363.84	4,175.73	4,386.36
Kingston, Jamaica.....	1	1.95			6.94	8.89		901.00
La Paz.....							901.00	901.00
Leith.....	4			100.51	54.86	155.37		
Lisbon.....	24	109.18	215.87	44.28	148.94	518.27	26.99	
Liverpool.....	54	117.16	217.53	36.43	9.98	381.10	69,710.13	69,518.46
London.....	6	11.87	11.47		63.60	86.94	3,366.61	3,366.31
Manila.....	4	18.70		.20	83.92	102.82	2,731.44	2,154.51
Martinique.....	4	6.30				6.30	284.29	238.29
Matanzas.....	1			35.91		35.91	197.71	35.16
Melbourne.....							2,981.68	2,977.93
Merida.....	8	54.35	17.50		10.46	82.31	64.35	25.40
Montevideo.....	7	54.82			154.50	209.32	366.77	358.75
Montreal.....							823.71	823.71
Nagasaki.....	2	72.68		25.28	4.34	102.30	201.88	118.24
Nassau.....	41	449.66	77.50	112.36	88.87	728.39	89.46	16.78
Newcastle, N. S. W.....							538.28	575.30
Osaka and Hiogo.....	12	7.53	61.87	382.32	24.11	475.83	947.48	577.30
Panama.....	2	6.00		30.10	7.70	43.50	416.12	381.12
Paramaribo.....							6.10	6.10
Pernambuco.....	11	150.31	82.40		5.75	238.46	71.80	13.65
Pictou.....	31	265.30	96.61	249.65	295.30	906.86	15.00	
Plymouth.....							13.71	13.71
Port Louis.....	16	528.00	116.25	28.25	14.75	687.25	256.64	204.25
Port Stanley.....	5	82.37	24.35	55.35	125.24	287.31		
Rio de Janeiro.....	18	156.76			3.00	159.76	918.06	815.10
Rosario.....		15.10		10.00		25.10	1,085.17	1,060.17
Rouen.....							1,490.41	1,490.41
Rotterdam.....							36.70	36.70
San Jose, C. R.....		3.50		9.00		12.50	217.52	37.52
San Juan, P. R.....	5	74.50	16.22	73.25	31.67	195.64	15.00	
Santiago, C. V. I.....	25	271.34	201.79	158.86	79.16	711.15	36.50	28.27
Santiago de Cuba.....				143.00		143.00	15.00	
Santos.....					58.94	58.94		127.29
Shanghai.....	1	8.77	10.17	74.66	26.47	119.97	3,350.56	3,280.46
Singapore.....	28	148.80	8.76	157.47	29.12	344.15	1,922.61	2,358.03
Sierra Leone.....							11.13	11.13
Sydney.....	43	146.83	150.20	93.01	108.49	493.53	3,880.72	3,833.69
St. Helena.....	13	30.75	6.75	279.00	79.72	396.22	938.19	812.10

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
St. John, N. B.	6	\$9.50				\$9.50	\$41.20	\$16.20
St. Johns, N. F.	6	34.80	\$56.30	\$23.67	\$13.00	127.77		
St. Martin	4	64.90		6.92	20.73	92.55	60.00	10.85
St. Pierre	2	85.24	439.68	45.78	237.01	807.71	94.57	
St. Thomas	4	69.70		16.95	90	87.55	1,191.27	1,015.42
Smyrna	3	65.62				65.62		
Tamatave	13	45.12			104.00	149.12	114.70	
Tan-pico	14	21.00	44.50	15.28	4.76	85.54	1,123.70	1,086.70
Teneriffe	6	19.20	78.20	30.55	41.30	169.25		
Tientsin							60.00	
Trinidad	4	1.80		32.64	48	34.92	149.82	43.04
Turk's Island	8	56.00	4.74		6.00	66.74		
Valparaiso							828.30	828.30
Vera Cruz	9	346.10	63.30	37.13	170.98	617.51	64.17	
Victoria		19.00				19.00	13,393.90	11,726.74
Windsor							24.45	24.45
Yarmouth	45	207.62	381.42	30.00	151.90	770.94	205.37	36.00
Masters and owners of vessels					412.19	412.19		
Total	1,042	7,359.55	4,643.02	6,044.60	6,295.89	24,343.06	193,272.98	181,679.29

G.—STATEMENT SHOWING THE NUMBER OF SEAMEN SENT TO THE UNITED STATES AND THE AMOUNT PAID AT THE TREASURY FOR PASSAGE, FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	6	\$217.44	London	6	\$60.00
Antigna	5	55.00	Matanzas	1	10.00
Anckland	7	700.00	Merida	9	90.00
Baracoa	5	58.00	Nassau	28	524.20
Barbadoes	4	40.00	Panama	7	175.00
Bermuda	1	10.00	Pernambuco	6	120.00
Bristol	1	12.00	Pictou	6	60.00
Calcutta	1	30.00	Port au Prince	6	60.00
Cardenas	1	10.00	Rio de Janeiro	11	470.00
Cayenne	1	20.00	Ruatan and Truxillo	3	30.00
Charlotte Town	19	190.00	San Juan, P. R.	4	55.00
Christopher	1	10.00	Santiago, C. V. I.	9	225.00
Cienfuegos	2	20.00	Santos	8	115.00
Colon	2	78.98	Sydney, N. S. W.	17	1,700.00
Demerara	1	15.00	St. George's	1	11.00
Fayal	51	892.00	St. Helena	5	110.00
Gibraltar	2	20.00	St. John	7	41.20
Glasgow	11	214.12	St. Thomas	8	150.00
Gnadeloupe	1	10.00	Tampico	4	45.00
Halifax	42	355.00	Teneriffe	3	45.00
Havana	30	342.00	Trinidad Island	2	30.00
Hong-Kong	6	270.80	Turk's Island	12	224.00
Honolulu	11	140.00	Vera Cruz	8	320.00
Kanagawa	14	804.72	Victoria	1	.80
Kingston	7	70.00	Yarmouth	43	362.50
Lisbon	5	100.00			
Liverpool	37	370.00			
				489	10,088.76

RECAPITULATION OF EXHIBITS F AND G,

Amount expended for relief of seamen:	
Boarding and lodging	\$7,359.55
Clothing	4,643.02
Medical aid	6,044.60
Passage to the United States (paid at the Treasury)	10,088.76
Other expenses	6,295.89
Total	34,431.82
Amount of extra wages and arrears collected	193,272.98
Amount of extra wages and arrears paid to seamen	181,679.29

H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Alabama.....	\$2,790.59	\$110,210.16	\$118,000.75	\$77,864.66
Arkansas.....	3,827.50	143,312.50	147,140.00	106,774.73
First California.....	37,169.10	1,610,698.13	1,647,867.23	1,892,647.78
Fourth California.....	5,624.28	281,933.00	287,557.28	304,409.33
Total.....	42,793.38	1,892,631.13	1,935,424.51	2,197,057.11
Colorado.....	1,099.72	349,785.00	350,884.72	280,053.19
Connecticut.....	16,795.47	958,983.34	975,778.81	803,817.73
Florida.....	447.79	401,046.60	401,494.39	348,840.65
Georgia.....	16,556.94	412,818.66	429,374.60	382,814.33
First Illinois.....	23,778.51	10,599,651.01	10,623,429.52	9,463,818.28
Fifth Illinois.....	7,653.12	18,190,458.64	18,198,111.76	18,350,521.86
Eighth Illinois.....	4,673.78	2,163,640.36	2,168,314.14	1,691,607.73
Thirteenth Illinois.....	4,381.60	659,367.67	663,749.27	590,555.16
Total.....	40,487.01	31,613,117.68	31,663,604.69	30,096,503.03
Sixth Indiana.....	60,640.13	2,735,051.94	2,795,692.07	2,697,461.02
Seventh Indiana.....	1,065.38	1,760,214.76	1,761,280.14	1,417,777.89
Total.....	61,705.51	4,495,266.70	4,556,972.21	4,115,238.91
Third Iowa.....	2,806.56	188,067.00	190,873.56	165,579.75
Fourth Iowa.....	4,174.14	334,696.20	338,870.34	350,448.98
Total.....	6,980.70	522,763.20	529,743.90	516,028.73
Kansas.....	2,950.00	236,834.01	239,784.01	193,870.22
Second Kentucky.....	275,311.81	1,687,641.78	1,962,953.59	1,114,715.64
Fifth Kentucky.....	1,103,783.37	8,326,438.20	9,430,221.57	6,683,997.22
Sixth Kentucky.....	55,720.00	4,197,773.81	4,253,493.81	3,714,261.25
Seventh Kentucky.....	649,901.02	2,021,493.00	2,671,394.02	1,875,739.41
Eighth Kentucky.....	378,892.61	1,242,981.24	1,621,873.85	920,112.62
Total.....	2,463,608.81	17,476,328.93	19,939,937.74	14,108,766.14
Louisiana.....	5,789.12	664,572.00	670,361.12	603,915.11
Maryland.....	347,505.45	3,722,267.78	4,069,773.23	3,389,377.19
Third Massachusetts.....	7,577.28	2,742,393.45	2,749,970.73	2,580,071.78
First Michigan.....	17,658.69	1,935,742.45	1,953,401.14	1,564,654.83
Fourth Michigan.....	2,273.56	215,063.80	217,337.36	207,511.22
Total.....	19,932.25	2,150,806.25	2,170,738.50	1,772,166.05
Minnesota.....	6,873.35	507,974.65	514,848.00	511,346.85
Second Mississippi.....				562.55
First Missouri.....	6,104.78	8,185,820.89	8,119,925.67	6,582,843.08
Sixth Missouri.....	6,017.45	1,436,576.31	1,442,593.76	1,326,909.46
Total.....	12,122.23	9,622,397.20	9,634,519.43	7,909,752.54
Montana.....	2,375.16	195,268.77	197,643.93	144,993.46
Nebraska.....	2,433.62	3,091,965.83	3,094,399.45	2,782,624.19
New Hampshire.....	10,730.80	504,037.00	514,767.80	461,412.13
First New Jersey.....	5,500.79	181,445.90	186,946.69	148,689.44
Fifth New Jersey.....	4,249.27	4,428,746.04	4,432,995.31	3,924,163.64
Total.....	9,750.06	4,610,191.94	4,619,942.00	4,072,853.08
New Mexico.....	2,202.61	81,778.01	83,980.62	60,141.75

H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
First New York	\$4,066.49	\$3,569,929.40	\$3,573,995.89	\$3,384,638.73
Second New York	13,818.66	1,717,575.00	1,730,393.66	1,569,587.68
Third New York	4,486.81	5,891,199.02	5,895,685.83	5,601,823.00
Fourteenth New York	14,707.24	1,946,284.85	1,960,992.09	1,675,710.40
Twenty-first New York	9,104.86	1,170,617.08	1,179,721.94	1,084,647.33
Twenty-eighth New York	2,278.19	2,328,047.30	2,330,326.49	2,100,300.56
Total	47,963.25	16,623,652.65	16,671,615.90	15,416,707.70
Fourth North Carolina	7,661.32	1,238,130.00	1,245,791.32	1,035,053.39
Fifth North Carolina	30,546.14	1,528,924.93	1,559,471.07	1,144,818.82
Total	38,207.46	2,767,054.93	2,805,262.39	2,179,872.21
First Ohio	61,123.18	11,601,415.84	11,662,539.02	10,200,956.84
Tenth Ohio	8,736.22	684,170.02	692,906.24	601,711.00
Eleventh Ohio	1,136.02	728,735.65	736,871.67	751,085.31
Eighteenth Ohio	3,356.57	993,105.45	996,462.02	892,532.07
Total	74,351.99	14,007,426.96	14,081,778.95	12,446,285.22
Oregon	1,646.23	222,870.60	224,516.83	177,110.46
First Pennsylvania	55,444.29	3,114,043.00	3,169,487.29	3,044,303.82
Ninth Pennsylvania	22,053.51	1,923,173.94	1,945,227.45	1,793,157.99
Twelfth Pennsylvania	5,401.15	541,991.00	547,392.15	520,311.14
Twenty-second Pennsylvania (old)				1.91
Twenty-third Pennsylvania	432,754.21	3,497,743.02	3,930,497.23	2,956,760.52
Total	515,653.16	9,076,950.96	9,592,604.12	8,314,535.38
South Carolina	5,010.63	128,280.40	133,291.03	103,412.57
Second Tennessee	54,903.82	169,250.08	174,153.90	121,823.52
Fifth Tennessee	43,579.21	1,138,306.74	1,181,885.95	882,367.31
Total	48,483.03	1,307,556.82	1,356,039.85	1,004,190.83
Third Texas	1,681.96	173,271.54	174,953.50	127,411.75
Fourth Texas	1,631.51	106,286.00	107,917.51	83,052.58
Total	3,313.47	279,557.54	282,871.01	210,464.33
Second Virginia	1,277.83	2,321,424.23	2,322,702.06	1,846,541.38
Sixth Virginia	27,235.05	1,782,357.21	1,809,592.26	1,399,443.04
Total	28,512.88	4,103,781.44	4,132,294.32	3,245,984.42
West Virginia	75,110.99	710,395.49	785,506.48	566,135.49
First Wisconsin	5,457.74	2,890,897.00	2,896,354.74	2,613,318.58
Second Wisconsin	2,698.08	390,883.00	393,581.08	367,965.63
Total	8,155.82	3,281,780.00	3,289,935.82	2,981,284.21

‡ Includes collections which belong to previous years not before adjusted.

RECAPITULATION BY STATES.

Alabama	2,790.57	110,210.16	113,000.75	77,864.66
Arkansas	3,827.50	143,312.50	147,140.00	106,774.73
California	42,793.38	1,892,631.13	1,935,424.51	2,197,057.11
Colorado	1,099.72	349,785.00	350,884.72	280,053.19
Connecticut	16,795.47	958,983.34	975,778.81	803,817.73
Florida	447.79	401,046.60	401,494.39	348,810.65
Georgia	16,555.94	412,818.66	429,374.60	382,814.33
Illinois	40,487.01	31,613,117.68	31,653,604.69	30,096,503.03
Indiana	61,705.51	4,495,266.70	4,556,972.21	4,115,238.91
Iowa	6,980.70	522,763.20	529,743.90	516,268.73
Kansas	2,950.00	236,834.01	239,784.01	193,870.22
Kentucky	2,463,608.81	17,476,328.93	19,939,937.74	14,108,766.14
Louisiana	5,789.12	664,572.00	670,361.12	603,915.11
Maryland	347,505.45	3,722,267.78	4,069,773.23	3,389,377.19
Massachusetts	7,577.28	2,742,393.45	2,749,970.73	2,580,071.78
Michigan	19,932.25	2,150,806.25	2,170,738.50	1,772,166.05
Minnesota	6,872.35	507,974.65	514,848.00	511,346.85

H.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1888—Continued.

RECAPITULATION BY STATES—Continued.

	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Mississippi				\$562.56
Missouri	\$12,122.23	\$9,622,397.20	\$9,634,519.43	7,909,752.51
Montana	2,375.16	195,268.77	197,643.93	144,093.46
Nebraska	2,433.62	3,091,965.83	3,094,399.45	2,782,624.19
New Hampshire	10,730.50	504,037.00	514,767.80	461,412.13
New Jersey	8,750.06	4,610,191.94	4,619,942.00	4,072,853.08
New Mexico	2,202.61	81,778.01	83,980.62	60,141.75
New York	47,958.28	13,623,652.65	13,671,610.93	15,416,707.70
North Carolina	38,207.46	2,767,054.93	2,805,262.39	2,179,872.21
Ohio	71,960.97	13,893,344.94	13,967,305.91	12,446,285.22
Oregon	1,646.23	222,870.60	224,516.83	177,110.46
Pennsylvania	514,653.16	8,576,950.96	9,091,604.12	8,314,535.38
South Carolina	5,010.63	128,280.40	133,291.03	103,412.57
Tennessee	48,483.03	607,556.82	656,039.85	1,004,190.83
Texas	3,313.47	279,557.54	282,871.01	210,464.31
Virginia	28,512.88	4,103,781.44	4,132,294.32	3,245,984.41
West Virginia	75,110.99	710,395.49	785,506.48	566,135.49
Wisconsin	8,155.62	4,281,780.00	4,289,935.62	2,981,284.21
Total	3,930,347.07	185,709,976.56	189,634,323.63	124,162,828.97

I.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1888.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	a\$2,773.66	\$13,132.46		\$137.40		\$1,507.45	\$17,550.97
Arkansas	a2,990.97	12,134.46		212.96	\$12,178.50	1,399.90	28,916.79
First California	4,500.00	32,397.09		873.88	11,402.00	20,770.56	69,943.53
Fourth California	a3,465.87	18,479.95	\$1,280.00	368.85	6,964.00	8,806.41	39,365.08
Total	7,965.87	50,877.04	1,280.00	1,242.73	18,366.00	29,576.97	109,308.61
Colorado	3,125.00	11,494.75	1,067.00	110.70		1,627.65	17,425.10
Connecticut	a4,554.85	22,277.53	35.00	480.37	2,512.00	6,202.75	36,062.50
Florida	3,250.00	8,848.79	560.60	151.44			12,810.83
Georgia	a4,629.91	38,410.71		347.61	33,632.00	3,908.59	80,928.83
First Illinois	a4,503.24	38,137.50		629.13	33,103.00	46,330.08	122,703.04
Fifth Illinois	4,500.00	17,279.24	1,030.03	230.38	55,388.00	44,689.16	123,116.81
Eighth Illinois	4,500.00	19,945.24	60.00	268.78	6,641.00	4,386.81	35,801.83
Thirteenth Illinois	a4,499.96	12,557.53		145.60	3,636.00	2,506.83	23,345.82
Total	18,003.20	87,919.60	1,090.03	1,273.89	98,768.00	97,912.88	304,967.60
Sixth Indiana	4,500.00	20,073.04	348.23	391.53	22,393.00	13,806.42	61,512.22
Seventh Indiana	4,500.00	13,437.22	675.00	264.63	6,764.00	7,969.74	33,610.59
Total	9,000.00	33,510.26	1,023.23	656.16	29,157.00	21,776.16	95,122.81
Third Iowa	2,750.00	9,531.12		130.48		916.23	13,327.83
Fourth Iowa	a3,481.49	15,420.66	1,300.10	255.42	3,088.00	975.73	24,521.40
Total	6,231.49	24,951.78	1,300.10	385.90	3,088.00	1,891.96	37,849.23
Kansas	a2,930.54	13,459.55		236.55		94.64	16,721.28

a Includes commissions on tax-paid spirit stamps.

I.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1888—Cont'd.

District.	Compensation of collector.		Rent, fuel, and light.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gangers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Second Kentucky.....	\$4,500.00	\$20,869.52	\$935.00	\$266.68	\$45,167.50	\$18,994.69	\$90,733.39
Fifth Kentucky.....	4,500.00	35,210.65	250.00	1,150.13	170,067.50	52,205.29	263,383.57
Sixth Kentucky.....	4,500.00	17,909.52		317.64	50,184.00	34,578.58	107,489.74
Seventh Kentucky.....	4,500.00	20,700.01	950.00	490.94	55,023.50	18,817.65	100,482.10
Eighth Kentucky.....	4,500.00	15,482.18	600.00	553.96	45,134.00	9,857.08	76,127.22
Total.....	22,500.00	110,171.88	2,735.00	2,779.35	365,576.50	134,453.29	638,216.02
Louisiana.....	3,750.00	26,938.34		233.40		3,907.55	34,829.29
Maryland.....	4,500.00	46,434.17	990.00	618.28	87,999.00	27,246.71	117,788.16
Third Massachusetts.....	4,500.00	31,440.97		762.44	24,504.00	19,060.27	80,568.28
First Michigan.....	4,500.00	22,392.73	1,555.85	292.35		1,428.00	30,168.93
Fourth Michigan.....	2,875.00	6,969.42		141.91		570.25	10,556.58
Total.....	7,375.00	29,362.15	1,555.85	434.26		1,998.25	40,725.51
Minnesota.....	3,625.00	15,252.95		208.91		1,508.96	20,595.82
First Missouri.....	4,500.00	32,701.30		819.64	15,375.50	22,069.09	75,465.53
Sixth Missouri.....	4,500.00	19,270.00		499.36	14,214.00	9,054.60	47,537.96
Total.....	9,000.00	51,971.30		1,319.00	29,589.50	31,123.69	123,008.49
Montana.....	3,500.00	15,798.10	1,093.50	101.72		1,161.60	21,654.92
Nebraska.....	4,500.00	20,952.34		242.32	11,424.00	8,272.09	45,930.75
New Hampshire.....	4,388.45	11,814.18		269.92	1,464.00	746.97	18,168.52
First New Jersey.....	4,929.28	8,890.32	500.00	98.77		720.36	13,138.73
Fifth New Jersey.....	4,500.00	30,434.90		389.28	3,816.00	7,293.00	46,433.18
Total.....	7,429.28	39,325.22	500.00	488.05	3,816.00	8,013.36	59,571.91
New Mexico.....	2,750.00	8,353.11	695.85	199.35		1,012.94	13,011.25
First New York.....	4,500.00	31,546.44	4,150.00	388.15	5,624.00	9,440.73	55,649.32
Second New York.....	4,500.00	28,263.84	5,050.62	334.04	1,240.00	24,331.09	63,719.09
Third New York.....	4,500.00	42,827.86	3,750.00	589.40		6,817.38	58,484.64
Fourteenth New York.....	4,500.00	26,811.70		398.52		4,444.19	35,954.41
Twenty-first New York.....	4,500.00	21,068.63	60.00	221.83		3,671.59	30,062.05
Twenty-eighth New York.....	4,500.00	27,660.37	900.76	418.12	5,440.00	11,194.70	50,113.95
Total.....	27,000.00	177,978.34	14,451.38	2,350.06	12,304.00	59,899.68	293,983.46
Fourth North Carolina.....	4,500.00	41,788.09	175.00	831.15	29,998.50	6,816.47	84,109.21
Fifth North Carolina.....	4,500.00	42,364.17	861.05	1,007.40	128,622.00	13,008.63	190,363.25
Sixth North Carolina, old.....					102.00		102.00
Total.....	9,000.00	84,152.26	1,036.05	1,838.55	158,722.50	19,825.10	274,574.46
First Ohio.....	4,500.00	35,888.23		331.02	56,708.00	84,108.05	181,535.30
Sixth Ohio, old.....		93.79					93.79
Tenth Ohio.....	4,380.08	14,009.73	778.27	298.70	2,837.00	1,980.18	23,783.96
Eleventh Ohio.....	4,500.00	10,116.02	503.82	87.89	8,212.00	3,115.78	26,535.51
Eighteenth Ohio.....	4,444.80	19,525.13		216.96	6,390.00	2,889.78	33,466.67
Total.....	17,324.88	79,632.90	1,282.09	934.57	74,147.00	92,093.79	265,415.23
Oregon.....	4,086.21	10,711.47	959.90	141.19	942.00	1,078.60	16,919.37
First Pennsylvania.....	4,500.00	43,776.82		503.26	8,872.00	34,059.06	91,711.14
Ninth Pennsylvania.....	4,500.00	31,004.37	750.00	438.53	28,633.00	2,669.38	68,045.33
Twelfth Pennsylvania.....	4,822.03	16,169.88	623.10	303.25	9,385.00	4,258.78	34,562.04
Twenty-third Pennsylvania.....	4,500.00	38,023.55	1,300.00	531.62	62,227.00	20,726.67	127,308.84
Total.....	17,322.03	128,974.62	2,673.10	1,776.71	109,167.00	61,713.89	321,627.35

* Includes commissions on tax-paid spirit stamps.

I.—INTERNAL REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1888—Cont'd.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
South Carolina.....	\$3,195.08	\$15,366.27	.....	\$82.31	\$8,009.00	\$643.15	\$27,295.81
Second Tennessee.....	2,778.93	14,500.22	.....	159.46	10,896.00	2,561.48	30,896.19
Fifth Tennessee.....	4,500.00	25,282.88	.....	715.40	31,147.50	7,371.45	69,017.23
Total.....	7,278.93	39,783.10	.....	874.86	42,043.50	9,932.93	99,913.32
Third Texas.....	3,000.00	16,813.75	.....	350.53	.....	2,837.55	22,501.83
Fourth Texas.....	2,625.00	10,484.55	\$389.35	180.61	3,270.00	371.02	17,320.53
Total.....	5,625.00	26,798.30	389.85	531.14	3,270.00	3,208.57	39,822.36
Second Virginia.....	4,500.00	37,789.59	.....	445.90	.....	7,303.21	50,037.99
Sixth Virginia.....	4,500.00	46,115.46	1,048.43	486.54	29,153.50	21,608.37	102,912.30
Total.....	9,000.00	83,905.05	1,048.43	931.73	29,153.50	28,911.58	152,950.29
West Virginia.....	4,555.77	17,369.13	442.28	196.55	3,366.00	4,064.29	29,994.02
First Wisconsin.....	4,500.00	21,144.90	75.00	353.65	8,083.00	10,364.63	44,521.18
Second Wisconsin.....	3,250.00	11,094.35	9.72	234.47	.....	400.12	15,588.66
Third Wisconsin, old.....	3.27	.....	.....	.....	.....	.....	3.27
Total.....	7,753.27	32,839.25	84.72	588.12	8,083.00	10,764.75	60,113.11

a Includes commissions on tax-paid spirit stamps.

RECAPITULATION BY STATES.

Alabama.....	2,773.66	13,132.46	.....	137.40	.....	1,507.45	17,550.97
Arkansas.....	2,990.97	12,134.46	.....	212.96	12,178.50	1,399.90	28,916.79
California.....	7,965.87	50,877.04	1,280.60	1,242.73	18,366.00	29,576.97	109,308.61
Colorado.....	3,125.00	11,494.75	1,067.00	110.70	.....	1,627.65	17,425.10
Connecticut.....	4,554.85	22,277.53	35.00	480.37	2,512.00	6,202.75	36,062.50
Florida.....	3,250.00	8,848.79	560.60	151.44	.....	.....	12,810.83
Georgia.....	4,629.91	38,410.71	.....	347.61	33,632.00	3,908.59	80,928.82
Illinois.....	18,003.20	87,919.60	1,090.03	1,273.89	98,768.00	97,912.88	304,967.60
Indiana.....	9,000.00	33,510.23	1,023.23	656.16	29,157.00	21,776.16	95,122.81
Iowa.....	6,231.49	24,951.78	1,300.10	385.90	3,088.00	1,891.96	37,849.23
Kansas.....	2,930.54	13,459.55	.....	236.55	.....	94.64	16,721.28
Kentucky.....	22,500.00	110,171.89	2,735.00	2,779.35	395,576.50	134,453.29	638,216.02
Louisiana.....	3,750.00	26,938.94	.....	233.40	.....	3,907.55	34,829.29
Maryland.....	4,500.00	46,434.17	990.00	618.28	37,998.00	27,246.71	117,788.16
Massachusetts.....	4,500.00	31,440.97	.....	762.44	24,804.00	19,060.87	80,568.28
Michigan.....	7,375.00	29,362.15	1,555.85	434.26	.....	1,998.25	40,725.51
Minnesota.....	3,625.00	15,252.95	.....	208.91	.....	1,508.96	20,595.82
Missouri.....	9,000.00	51,971.30	.....	1,319.00	29,589.50	31,123.69	123,003.49
Montana.....	3,500.00	15,798.10	1,093.50	101.72	.....	1,161.60	21,654.92
Nebraska.....	4,500.00	20,952.34	.....	242.32	11,424.00	8,272.09	45,390.75
New Hampshire.....	3,868.45	11,814.18	.....	269.92	1,464.00	1,746.97	18,163.62
New Jersey.....	7,429.28	39,325.22	500.00	488.05	3,816.00	3,013.36	59,571.91
New Mexico.....	2,750.00	8,353.11	695.85	199.25	.....	1,012.94	13,011.25
New York.....	27,000.00	177,978.34	14,451.38	2,350.06	12,304.00	59,899.68	299,983.46
North Carolina.....	9,000.00	84,152.26	1,036.05	1,838.55	158,722.50	19,825.10	274,574.46
Ohio.....	17,324.88	79,032.90	1,282.09	934.67	74,147.00	92,093.79	265,415.23
Oregon.....	5,086.21	10,711.47	950.90	141.19	942.00	1,078.60	18,919.37
Pennsylvania.....	17,322.03	128,074.62	2,673.10	1,776.71	109,187.00	61,713.89	321,872.35
South Carolina.....	3,195.08	15,366.27	.....	82.31	8,009.00	643.15	27,295.81
Tennessee.....	7,278.93	39,783.10	.....	874.86	42,043.50	9,932.93	99,913.32
Texas.....	5,625.00	26,798.30	389.85	531.14	3,270.00	3,208.57	39,822.36
Virginia.....	9,000.00	83,905.05	1,048.43	931.73	29,153.50	28,911.58	152,950.29
West Virginia.....	4,555.77	17,369.13	442.28	196.55	3,366.00	4,064.29	29,994.02
Wisconsin.....	7,753.27	32,839.25	84.72	588.12	8,083.00	10,764.75	60,113.11
Total.....	253,894.39	1,422,342.33	36,293.46	23,138.60	1,121,582.00	696,541.56	3,553,792.24

(No. 14.)

REPORT OF THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., November 28, 1888.

SIR: I have the honor to submit herewith the report of the operations of this Bureau for the fiscal year ended June 30, 1888.

The continued increase in the volume of business, without any increase of the clerical force of this office, has added greatly to the labors of the force employed; but in all the divisions the work is in a satisfactory condition, many of the clerks having worked before and after office hours in order to keep up with the business which naturally came to their desks.

The antiquated, cumbersome plan of keeping the postal accounts of postmasters by accumulating quarterly differences was terminated June 30, 1887. The result of this method was, in many instances, the retention by the Government of large balances due postmasters which justice required should be promptly paid them, and in other cases it produced an aggregation of debit balances of successive quarters, to collect which required litigation years after the creation of said balances. It contemplated a complete audit of an account only upon the giving of a new bond or the removal of a postmaster by death or otherwise, and no data was recorded from which a complete statement of the business of the Department could be obtained in any ordinary period of time. Its prolongation of accounts, ignoring the necessity for prompt deposit and speedy settlement, was productive of loss both to the postmasters and the Government, and was entirely at variance with all approved business laws, regulations and methods. Under the new system of accounts, which was commenced July 1, 1887, at the close of the audit of each quarter's account every postmaster who owes the Government is notified of the balance due, and required to deposit the sum at once; or, if any sum is due a postmaster, such postmaster is as speedily apprised of the amount of the same, and allowed to retain such sum from the receipts of his office; or, if said receipts are insufficient to liquidate the debt, he is promptly paid by draft from the Department.

Settlements are thus made every three months where formerly from six to nine months were permitted to elapse before differences were adjusted. A record is now kept of the amount of stamps and stock on hand at the close of each quarter at every post-office in the United States, and the aggregate in each State and Territory, and in the whole Republic, is stated quarterly. Such quarterly statement was not possible under the old method. This inventory, taken in connection with the quarterly statement of receipts, disbursements, and deposits alluded to above, forms a business statement at once so minute in detail, and so comprehensive in general, as to commend itself to every accountant.

The benefit of this system of accounts, which requires the earliest possible payment of all balances, is shown by the fact that of the entire sum of postmasters' postal receipts during the fiscal year ended June 30, 1888, \$51,806,354.99, only \$236,597.04 was due from the postmasters upon the 30th day of September, 1888, the remainder having been accounted for either by deposit or approved disbursements. The continuance of this system will undoubtedly result in a still closer accounting for the receipts and disbursements during the fiscal year 1889.

I respectfully renew the recommendation made in my last report relative to the consolidation of the force of this office into one building, as nearly fire-proof as possible, instead of being scattered in three different buildings as it is at present. The interests of the Government render this desirable for many reasons, not the least of which is that the records of the money-order work, involving millions of dollars and the accounts of many thousands of postmasters, should not be exposed in buildings that do not afford even ordinary protection from fire. The destruction of these records would render it impossible to accurately adjust the accounts of the money-order offices, and would undoubtedly result in a great loss to the Government.

Very respectfully,

D. McCONVILLE,
Auditor.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

APPENDIX.

NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's report.

AMOUNTS SUBMITTED FOR SUIT DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

	Third quarter, 1887.		Fourth quarter, 1887.		First quarter, 1888.		Second quarter, 1888.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal	18	\$10,800.87	6	\$1,402.43	20	\$11,546.28	12	\$4,814.42	56	\$28,564.00
Money-order.....	6	2,192.27	5	1,195.26	2	683.23	2	445.41	15	4,516.17
Late subcontractors.....							1	300.00	1	300.00
Late post-office in- spector							1	2,709.10	1	2,709.10
Total	24	12,993.14	11	2,597.69	22	12,229.51	16	8,268.93	73	36,089.27

The following table, which has been compiled from the official records, shows the amount of absence by reason of annual leaves and sickness during the last three fiscal years :

ABSENCE DURING FISCAL YEARS ENDING JUNE 30, 1886, 1887, AND 1888.

Year ending June 30—	Annual.	Sick.	Aggregate.	
			Total.	Per employé.
			Days.	Days.
1886.....	7,974	757	8,531	20+
1887.....	10,037	1,161	11,198	27+
1888.....	8,463	5,167	13,630	32+

On the 30th of June, 1888, there were borne on the pay-rolls of the office 410 officers and employés, as compared with 410 in the year 1886-'87, and 417 in the fiscal year 1885-'86.

The following table shows the principal transactions in money-orders and postal notes for the fiscal year ended June 30, 1888:

The principal transactions for the fiscal year ended June 30, 1888.	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	No.	Value.
Weekly statements received, registered, and filed	431,715		23,047			
Money-orders issued (domestic)	9,959,207	\$119,049,064.98	727,030	\$2,186,404.09		
Postal-notes issued	6,668,006	12,134,459.04	360,454	365,634.23		
Money-orders issued (international):						
Canada	75,526	1,305,881.54	11,340	193,327.59		
Great Britain and Ireland	371,604	4,826,557.85	78,856	1,007,617.26		
Germany	187,095	2,633,528.27	11,882	185,175.04		
Switzerland	32,184	554,938.46	6,438	117,682.75		
Italy	32,868	868,208.07	5,448	165,654.57		
France	15,757	234,162.90	2,802	43,021.12		
Jamaica	167	2,721.89			19	\$313.82
New Zealand	402	8,432.48	75	1,449.35		
New South Wales	425	10,568.57	151	4,214.26		
Victoria	361	7,464.23	58	916.00		
Belgium	2,749	47,795.47	855	16,706.96		
Portugal	387	7,138.29	5			1,952.36
Sweden	24,059	479,850.26	12,729	263,365.37		
Tasmania	23	460.94	13	338.92		
Windward Islands	203	3,526.18	54	1,399.66		
Japan	391	8,592.48	88	2,152.37		
Cape Colony	55	1,000.43	3	1.51		
Hawaiian Kingdom	220	4,508.29	30	1,357.18		
Queensland	60	1,081.92	18	492.07		
Leeward Islands	61	703.66			20	283.00
Norway	10,894	225,500.35	9,619	199,518.20		
Netherlands	2,908	27,921.47	1,969	23,192.69		
Denmark	1,837	33,326.05	1,837	33,326.05		
Money-orders paid (domestic)	9,866,060	118,832,330.01	726,498	2,426,000.63		
Postal-notes paid	6,544,865	11,934,759.13	340,412	362,677.86		
Money-orders paid (international):						
Canada	107,457	1,309,397.92	6,124	42,130.17		
Great Britain and Ireland	49,333	735,421.27	5,139	60,758.59		
Germany	48,416	1,391,758.93			1,513	58,985.66
Switzerland	7,163	201,970.63	663	21,493.22		
Italy	1,855	85,907.27			19	1,741.94
France	4,393	77,343.16	357	1,933.18		
Jamaica	2,219	64,715.79	205	4,326.25		
New Zealand	1,966	24,254.75	163	2,019.02		
New South Wales	1,497	27,056.75	153	3,047.32		
Victoria	1,305	19,123.31	238	2,035.91		
Belgium	1,308	34,841.82	58	790.68		
Portugal	385	14,174.16			80	5,383.23
Sweden	1,886	52,879.92	362	9,029.36		
Tasmania	318	3,145.23	171	1,010.67		
Windward Islands	1,702	59,621.93	301	1,950.90		
Japan	852	19,355.20	247	6,686.74		
Cape Colony	237	3,441.62		91.61		
Hawaiian Kingdom	1,699	25,684.88			177	4,550.04
Queensland	353	5,127.93			20	414.70
Leeward Islands	193	4,420.23	55	1,133.34		
Norway	872	20,885.35	745	17,851.19		
Netherlands	1,234	22,579.23	1,049	19,160.76		
Denmark	649	16,568.37	649	16,568.37		
Money-orders repaid (domestic)	78,983	911,015.24	7,718	53,317.96		
Postal-notes repaid	87,125	170,122.42	5,572	15,436.18		
Money-orders repaid (international):						
Canada	538	8,321.23	124	1,799.91		
Great Britain and Ireland	966	11,627.09			67	87.09
Germany	704	9,510.69	100	2,324.41		
Switzerland	133	1,981.40	51	535.75		
Italy	105	2,048.75	10	665.31		
France	179	2,362.71	69	906.95		
Jamaica	4	59.76				9.58
New Zealand					1	9.74
New South Wales	6	74.81	1	.70		
Victoria	4	17.33			2	15.22
Belgium	16	198.10	3	15.51		
Portugal	3	60.20			2	36.45
Sweden	53	977.25	33	660.73		
Tasmania	1	4.00				2.00
Windward Islands	1	.57			1	4.44
Leeward Islands	2	5.33	2	5.33		
Norway	5	93.62	5	93.62		

The principal transactions for the fiscal year ended June 30, 1888.	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	No.	Value.
Money-orders repaid (international)—continued.						
Netherlands	13	\$182.50	13	\$182.50		
Denmark	2	7.40	2	7.40		
Japan	4	62.10	4	62.10		
Cape Colony	2	10.50	1	5.63		
Hawaiian Kingdom	4	75.95	2	25.95		
Queensland	2	78.69	2	78.69		
Net increase in transactions (issued)			1,231,715	4,810,378.06		
Net increase in transactions (paid and repaid)			1,095,419	3,015,612.31		
Certificates of deposits received, registered, compared, and checked	1,012,075	103,129,930.74	196,033	4,870,550.92		
Transfers received, registered, compared, and checked	10,638	1,300,704.09	688	401,912.98		
Drafts received, registered, compared, and checked	35,616	14,891,691.05	957	1,048,456.04		
Money-orders withdrawn for examination and returned	649		437			
Postal-notes withdrawn for examination and returned	131		60			
Money-order advices sent for, examined, and returned	20,016				3,659	
Money-orders returned for correction	90,818		7,913			
Postal-notes returned for correction	63,798		4,428			
Detailed statements of accounts made for suit cases and to correct errors	58				23	
Letters written and transmitted.	28,850		13,805			
Commission, error, and other circulars transmitted	211,184				8,561	

(No. 15.)

REPORT OF THE REGISTER.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, D. C., October 31, 1888.

SIR: I have the honor to submit the following annual report of the operations under direction of this office for the fiscal year ending June 30, 1888.

The Register's Office was created to keep account of all receipts and expenditures of the Government, and its duties have been enlarged and varied by successive statutes. (United States Revised Statutes, sections 235, 243, 313, 314, 315, 3675.)

Its operations during the fiscal year have been subdivided among—

- (1) Its administration, with seven persons.
- (2) The Division of Receipts and Expenditures, with forty-seven persons.
- (3) The Division of Loans, with sixteen persons.
- (4) The Division of Notes, Coupons, and Currency, with thirty-four persons.
- (5) The Division of Interest and Expenses of the Public Debt, created for a special work, with four persons, making in all one hundred and eight persons.

The classes, salaries, and distribution of these employés, and their percentage of service, are summarized in the following:

DISTRIBUTION OF FORCE AND SALARIES OF THE OFFICE DURING THE YEAR.

Divisions.	Register, \$4,000.	Assistant Register, \$2,250.	Chiefs of division, \$2,000.	Class 4, \$1,800.	Class 3, \$1,600.	Class 2, \$1,400.	Class 1, \$1,200.	\$1,000.	\$900.	\$840.	\$720.	\$660.	Number in each division.	Salaries.	
Register and Assistant Register's Office	1.00	1.00			1.00	1.00		1.00				1.00	.41	6.41	\$11,238.34
Receipts and Expenditures			1.00	10.00	10.00	5.98	7.50	.99	5.96	1.00	1.00	3.58	47.01	63,648.51	
Loans			1.00	4.00	2.00	2.00	2.90		2.00		1.00	1.00	15.90	21,864.11	
Note, Coupon and Currency			1.00	1.97	3.00	1.00	3.00		20.09		1.00	1.99	33.05	35,452.32	
Interest and Expenses on Loans			1.00	1.00		1.00						1.00	4.00	5,800.00	
Details to other Bureaus									0.91				.91	821.75	
Total	1.00	1.00	4.00	16.97	16.00	10.98	13.40	1.99	28.96	1.00	4.00	7.98	107.28	138,880.08	
Appropriation	1.00	1.00	4.00	17.00	16.00	11.00	14.00	2.00	29.00	1.00	4.00	8.00	108.00	139,750.00	

The operations in each division are summarized as follows:

DIVISION OF RECEIPTS AND EXPENDITURES.

(Forty-seven employés, cost \$63,643.51.)

This division has—

(1) To keep account of all receipts and expenditures of public moneys and debts due to and from the United States.

(2) To receive from the Commissioner of Customs and First Comptroller of the Treasury the accounts which have been finally adjusted, with their vouchers, certificates, etc., and to preserve the same.

(3) To record all warrants for receipt of moneys into or payments from the Treasury, and to certify the same thereon, except those drawn by the Postmaster-General, and those drawn by the Secretary of the Treasury upon requisition of the Secretaries of War, the Navy, and the Interior (proper).

(4) To transmit to the accounting officers of the Treasury certificates of balances of adjusted accounts, and certify requisitions for advances of money to disbursing agents and officers.

(5) To furnish to the proper auditing officers copies of all warrants covering proceeds of Government property, where the same may be necessary in the settlement of accounts, and under the new Treasury rule to furnish copies of all covering-warrants, which will materially enlarge the labor and responsibility of this division.

(6) To stamp the numbers of auditors' reports of settlements of accounts on all of the inclosures appertaining thereto.

The following shows the relative forces employed in this division during the past three years:

Years.	Number of employés.	Amount of pay-roll.
1887-'88	47	\$63,643.51
1886-'87	41.77	56,829.32
1885-'86	40.81	55,189.20

Details of its principal work appear in the subjoined statements, giving—

(1) The receipts and expenditures of the Government for the fiscal year ending June 30, 1888.

(2) Summary of current work for the fiscal year.

(3) Heads of the principal classes of extra work performed during the fiscal year.

To which should be added the re-arrangement of the files, and the betterments increasing the file space found possible in storing them away.

CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, FISCAL YEAR ENDING JUNE 30, 1888, AS SHOWN BY THE BOOKS OF THIS DIVISION.

Balance in Treasury June 30, 1887, including \$28,101,644.91 on deposit with the States under act June 23, 1836, and \$1,419,934.44 due from United States mints, depositories, and sub-treasuries, on account of defaults and deficits		\$512,851,434.36
Receipts during fiscal year 1888—		
Customs	\$219,091,173.63	
Internal revenue	*124,296,871.98	
Sales of publiclands	11,202,017.23	
Direct tax, act August 5, 1861	1,565.82	
Revenues, District of Columbia	2,650,350.31	
Tax on circulation national banks	1,748,566.85	
Proceeds of Government property	365,877.26	
Repayment of interest by Pacific railroads	681,696.95	
Sinking fund, Pacific railroads	1,170,331.43	
Consular fees	770,804.11	
Immigrant fund	291,189.50	
Custom-house fees	697,641.92	
Customs, fines, penalties, forfeitures	157,116.77	
Customs, emolument fees	242,659.51	
Interest on Indian trust fund stocks	8,885.34	
Proceeds sales of Indian lands and Indian moneys	890,087.43	
Reimbursements on account Indian appropriations	34,542.18	
Deposits, expenses surveying public lands	161,890.76	
Registers' and receivers' fees	1,496,491.12	
Fees on letters patent	1,166,153.76	
Profits on coinage, deductions, and assays	9,387,634.48	
Tax on seal-skins	317,500.00	
Soldiers' Home, permanent fund	433,189.29	
Sales ordnance material and small-arms	90,105.96	
Sale of condemned naval vessels	105,665.88	
Clothing and small stores, Navy, Naval Hospital fund, and Navy pension fund	909,570.66 *	
Depredations on public lands	57,571.53	
Deductions on mutilated notes, currency, etc	112,422.05	
Spanish indemnity fund	28,500.00	
Reimbursement by national bank redemption agency on account of salaries, etc	140,066.21	
Issue of United States notes (legal tender)	63,652,000.00	
Issue of certificates of deposit	30,260,000.00	
Issue of gold certificates	85,160,000.00	
Issue of silver certificates	105,896,000.00	
Issue of funded loan of 1907	48,150.00	
Five-twenties of 1862, repayment	500.00	
Unenumerated	477,904.84	
		664,282,724.14
Total assets		1,177,134,159.12
Net expenditures during fiscal year 1888:		
Customs	20,359,455.15	
Internal revenue	8,809,557.94	
Diplomatic	1,593,461.40	
Quarterly salaries	644,894.47	
Treasury	34,575,466.33	
Judiciary	4,109,987.10	
Interior civil	7,859,468.41	
War Department	38,522,436.11	
Navy Department	16,926,437.65	
Interior Department, Indians	6,249,307.87	
Interior Department, pensions	80,288,508.77	
Interest on public debt	40,818,668.75	
Interest on public debt, bonds issued to Pacific railroad companies	8,896,340.72	
Premium on bonds purchased	8,270,842.46	
Redemption of gold certificates	64,623,667.00	
Redemption of silver certificates	21,947,378.00	
Redemption of certificates of deposit	24,675,000.00	
Redemption of United States notes (legal tender)	63,652,000.00	
Redemption of 3 per cent. loan of July 12, 1862	23,056,250.00	
Redemption of funded loan of 1881	88,100.00	
Redemption of funded loan of 1891	27,792,950.00	
Redemption of funded loan of 1907	23,671,350.00	
Redemption of refunding certificates	37,200.00	
Redemption of sundry old loans and notes	221,363.05	
		517,685,059.18
Balance in Treasury June 30, 1888		659,449,099.94

* The Commissioner of Internal Revenue, in his report, states the total collections were \$124,326,474.72, an excess of \$29,602.74 over the amount actually covered into the Treasury by warrants:

CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, ETC.—Continued.

Included in this balance (\$659,449,099.94) are the following unavailable funds:

Amount due from United States mints, depositories, and sub-treasuries.....		\$1,398,879.50
Amount due from several States, deposited with them under act of June 23, 1836, viz:		
Maine.....	\$955,838.25	
New Hampshire.....	669,086.79	
Vermont.....	669,086.79	
Massachusetts.....	1,338,173.58	
Connecticut.....	764,670.60	
Rhode Island.....	382,335.30	
New York.....	4,014,520.71	
Pennsylvania.....	2,867,514.78	
New Jersey.....	764,670.60	
Ohio.....	2,007,260.34	
Indiana.....	860,254.44	
Illinois.....	477,919.14	
Michigan.....	286,751.49	
Delaware.....	286,751.49	
Maryland.....	955,838.25	
Virginia.....	2,198,427.99	
North Carolina.....	1,433,757.39	
South Carolina.....	1,051,422.09	
Georgia.....	1,051,422.09	
Alabama.....	669,086.79	
Louisiana.....	477,919.14	
Mississippi.....	382,335.30	
Tennessee.....	1,433,757.39	
Kentucky.....	1,433,757.39	
Missouri.....	382,335.30	
Arkansas.....	286,751.49	
	28,101,644.91	
Total unavailable.....		29,498,524.41

The report of the chief shows the current work for the year, viz :

IN COPY-ROOM SECTION.

Accounts received, stamped, and registered.....	31,655
Accounts copied for warrants.....	17,644
Civil warrants registered and copied.....	25,973
War, Navy, and Interior pay and repay warrants registered.....	19,206
Transfer drafts registered.....	1,475

IN BOOK-KEEPING SECTION.

Covering, repay, and counter warrants registered.....	16,365
Certificates furnished and requisitions passed.....	19,808
Accounts and warrants journalized.....	38,399
Journal entries made.....	123,731
Journal pages covered in journalizing accounts and warrants.....	8,691
Accounts and warrants posted in receipt, personal, and appropriation ledgers.....	86,114
Ledger entries made.....	220,594
Statements furnished the First Comptroller.....	243
Statements furnished the General Land Office.....	14

IN FILES-ROOM SECTION.

Current accounts received, registered, and filed.....	4,608
Accounts withdrawn by accounting officers and others.....	56,714
Accounts returned, checked, and refiled.....	63,237
Pay warrants re-arranged and filed.....	22,790
Internal revenue stamp-books folded, cut, tagged, and filed.....	36,790
Pages transcribed for suit (section 886 Revised Statutes).....	8,080
War, Navy, Interior, and repay warrants filed.....	16,165
Old customs accounts (remaining unregistered), assorted, arranged, and registered.....	49,700
Also filing covering warrants, except those filed as vouchers with accounts.	

In addition to the current work this division has performed the following :

SPECIAL WORK.

(1) The general expenditure ledger, counterpart to the general receipt ledger which was finished last year, has been completed. These

two ledgers bring down by years the receipts and expenditures from the beginning of the Government to June 30, 1885, classified under appropriate heads. Heretofore when it became necessary to ascertain the receipts and disbursements running through several years, to answer inquiries and furnish data, examinations had to be made of the receipt and appropriation ledgers for the period of time covered, but now, by reason of consolidating all into one ledger, the labor of research is greatly simplified. Besides, these ledgers show the aggregate receipts from every source, as well as the disbursements of any class of appropriations.

(2) Indexing by names and appropriations of the old ledgers without indices has progressed, several volumes having been completed and others being under way.

(3) The receipts and expenditures for 1885 and 1886 have been completed, and that for 1887 far advanced.

(4) Much time and labor have been expended on the important work of examining and correcting old unbalanced accounts, many of which arose from clerical errors, omissions, misdirections indorsed on pay and covering warrants, and failure of directions on others, carelessness of messengers in transmitting papers from one office to another, etc.

(5) Stamping the numbers of reports on their accompanying vouchers and inclosures. Each paper appertaining to an account should have the report number written or stamped on it, so that when borrowed (as is frequently the case), it can be returned to where it properly belongs.

Detailed information of the receipts from all sources, expenditures by appropriations, the condition of the public debt, and other statements in relation to the financial transactions required to be published by the Register, prepared in this division, will be found in the appendix from pages 49 to 202, inclusive.

DIVISION OF LOANS.

(Sixteen employes; expenditure, \$21,864.11.)

Has charge of the issues, exchanges, transfers, and redemptions of all bonds, and of preparing the schedules for paying the interest on all registered bonds.

Bonds issued.—Statement A, annexed, shows the number and amount of bonds issued during the current fiscal year—in all, 26,598, amounting to \$114,831,900.

Bonds canceled are shown in detail by Statement B, annexed—72,135, amounting to \$189,656,950.

Spanish indemnity bonds.—Transactions in these appear in Statement C, annexed.

Unissued bonds on hand at the beginning of the fiscal year, received during the same, issued, disposed of during the year, and remaining on hand at its close, are exhibited in Statement D, annexed.

Regular work done is shown in detail by Statement E, hereto annexed.

Extra work besides the regular business was thrown upon this division by the Department's circular of August 3, 1887, authorizing advanced payments of interest to be made upon certain conditions. The record and certification of such payments to parties concerned, and the corresponding changes in the interest schedules, with the transferring and consolidating of various ledgers; and reconstruction of corresponding portions of the schedule of dividends, have increased the amount of miscellaneous and unclassified work from 590 days in 1887 to 615 in 1888.

It would be reasonable to suppose, from the gradual extinction of the public debt, that the labors of this division would diminish.

A comparison of the volumes of bonds issued and canceled annually for the last five years shows as follows:

Bonds issued and canceled during the fiscal year ending—

June 30, 1884	\$426, 014, 217. 50
June 30, 1885	374, 837, 365. 24
June 30, 1886	372, 655, 200. 00
June 30, 1887	496, 139, 350. 00
June 30, 1888	304, 488, 850. 00

The following table shows among what classes of investors at home and abroad our registered bonds are held:

TABLE SHOWING WHERE OUTSTANDING REGISTERED BONDED DEBT IS HELD, THE AMOUNTS HELD, AND THE TOTAL THEREOF.

	Foreign.	Treasurer United States for national banks.	Domestic.	Total.
4 per cent., July 1	\$7, 030, 700	\$141, 321, 850	\$462, 471, 750	\$610, 824, 300
4½ per cent., June 1	3, 525, 450	85, 980, 850	101, 433, 550	190, 941, 850
Pacific Railroad, July 1		4, 182, 000	60, 441, 512	64, 623, 512
Total	10, 556, 150	231, 484, 700	624, 348, 812	866, 389, 662

Of the \$624,348,812 under heading "domestic"—

Insurance companies hold in round numbers	\$47, 016, 000
Savings banks, institutions, etc., round numbers	191, 105, 700
Individuals, trustees, etc.	386, 227, 112
Total	624, 348, 812

Of the entire \$866,389,662, only \$10,556,150, or about 1.22 per cent., is held abroad.

There are about 44,118 individual and trustee holders, representing \$386,227,112, or an average of \$8,754 each. The number of accounts for all holders of United States registered bonds is about 48,523, and for holders of the District of Columbia 3.65 per cent. and 5 per cent. District of Columbia issue of 1879, and on account of Spanish indemnity certificates, about 562. Since the dates furnished for the corresponding table last year the changes have been as follows: There is an interval of one year between the schedules used for comparison on the 4 per cent. and Pacific Railroad issues, and of nine months upon the 4½ per cent. issue.

The amount upon the foreign schedules has decreased \$445,650, varying very slightly from the percentage of the whole registered issue last year.

The amount held by the Treasurer of the United States in trust for national banks has increased \$19,069,250.

The amount held by insurance companies has decreased \$3,484,000.

The amount held by savings banks, institutions, etc., has decreased \$17,894,300.

The amount held by individuals, trustees, etc., has decreased \$19,348,950.

Thus the total reduction in the principal upon the domestic schedules is \$45,727,250, and upon the unmatured loans of the registered portion of the debt \$27,103,650.

The number of individual and trustee holders has decreased about 4,600, but the average amount held by each has increased \$427.

DIVISION OF NOTES, COUPONS, AND CURRENCY.

(33 employés; cost \$35,452.32.)

This division has charge of the redemptions of evidences of public debt, including notes, coupons, and currency.

Besides current work it was ordered to make an examination of the numerical registers in the office, and to furnish statements to the Division of Interest and Expenses of Loans of all unpaid coupons. To this work were assigned three clerks, who have been engaged for ten months in a critical examination of every entry in 79 large volumes of record, amounting to 1,252,577 entries. In addition to furnishing the information desired, it has also proven of great value by discovering and correcting numerous errors. It will probably require the labor of these clerks for the current year to complete that work.

Statement No. 1 gives the current receipts of gold certificates, act March 3, 1863, currency certificates of deposit, act June 8, 1872, 7.30 Treasury notes, acts July 17, 1861, June 30, 1864, and March 3, 1865, by report numbers and place of redemption.

Statement No. 2 shows the number on hand July 1, 1887, and current work during the year on interest checks.

Statement No. 3 shows the current work done in redeemed detached coupons.

Statement No. 3A gives a comparative table of receipts and work on detached coupons for the fiscal year compared with those of the previous fiscal year.

Statement No. 3B shows by loan and at what particular subtreasury the coupons were redeemed.

Statement No. 4 shows the current work and receipts of coupon bonds during the year by denomination and loan. The decrease of receipts as compared with those of the previous year is 185,781 bonds and 10,521,038 attached coupons, amounting to \$77,104,450.

Statement No. 5 shows the United States notes, gold, silver, refunding certificates, and all other securities redeemed and destroyed during the year by denominations and series. This necessitated the preparation of a ledger, which for the first time was opened on July 1, 1887. Its completion greatly facilitates work, and is a check on the offices of the Secretary and of the Treasurer.

A ledger account was also opened for matter statistically destroyed, supplying a want for which provision had not hitherto been made.

Statement No. 6 shows work performed other than current during the fiscal year.

Statement No. 7 gives, by denomination and loan, the number and amount of all coupon bonds and attached coupons which have been withdrawn from the files and destroyed by order of the Secretary of the Treasury.

Statement No. 8 gives the amount, denomination, and loan of all coupon bonds and attached coupons on file to date.

Statement No. 8A gives the number and amount of all coupon bonds and attached coupons redeemed and received up to and including June 30, 1888.

Statement No. 9 gives the total number and amount of redeemed coupons received up to and including June 30, 1888, to wit, 94,226,549 coupons, amounting to \$1,181,914,252.56 $\frac{3}{4}$.

Statement No. 10 shows the current receipts and redemptions to June 30, 1888, of all interest-bearing United States notes and certificates, by

denomination and loan, and the number outstanding and amount of each loan to that date.

Statement No. 11 gives the details of statistical destruction of securities.

Statement No. 12 gives certificates of deposit, temporary loan. These certificates were withdrawn from the files, counted, verified by reports, divided into redemptions by different sub-treasuries, scheduled, put into packages of 1,000, labeled, and filed—a work of great care, embracing 81,925 certificates, and amounting to \$702,272,680.25.

DIVISION OF INTEREST AND EXPENSE OF LOANS.

(Four persons ; expense, \$5,860.)

During the fiscal year ending June 30, 1888, this division has continued on the special work to which it was assigned by the Secretary's order of January 4, 1886, and marked progress has been made thereon.

The interest accounts for the twenty-six years from July 1, 1859, to June 30, 1885, have been examined, analyzed, compiled, and tabulated so as to show the payments on account of each loan for each year of the twenty-six.

The number of loans on the consolidated statement is fifty-two, and the aggregate amount of interest payments involved in the accounts is \$2,232,240,026.84 of which \$31,966,790.47 did not get upon the Register's books until 1886, although the money was advanced to disbursing officers and the payments made in 1885.

The interest-bearing debt of the United States on July 31, 1865, amounted to \$2,397,819,186.85.

The interest payments from July 1, 1865, to June 30, 1885, twenty years, aggregate \$2,101,867,835.55; or 87.5 per cent of the principal.

Accounts involving disbursements for expenses of loans have been carried on the books under two general heads, viz :

- (1) Expenses incident to carrying into effect national loans, and
- (2) Expenses under the refunding acts of July 14, 1870, and January 20, 1871.

So far as these titles of appropriation embrace expenditures since July 1, 1861, the settlements and vouchers thereto pertaining have been examined, analyzed, and classified under the various heads of expenditure for which the money was used.

The amounts disbursed are as follows :

(1) Expenses of the national loans.....	\$32,770,148.06
(2) Refunding the national debt.....	6,440,044.77
In all.....	39,210,192.83

The principal items of expenditure were salaries, commissions, engraving and printing, expressage, and paper, and the percentage of each of these items is as follows :

	Expenses of national loans.	Refunding the public debt.
	<i>Per cent.</i>	<i>Per cent.</i>
Salaries.....	37.56	3.67
Commissions.....	22.56	76.64
Engraving and printing.....	18.24	6.97
Expressage.....	7.80	4.07
Paper.....	3.89	2.00

These expenditures have not until now been analyzed and tabulated, nor had we the means to report in detail the objects upon which had been expended this nearly forty millions of money entered on the books of the Treasury in lump sums under the forenamed heads of appropriation.

On the 31st of July, 1885, the principal of the interest-bearing debt of the United States outstanding July 31, 1865, had been reduced 47.42 per cent., or at the rate of 2.371 per cent. per annum. In the three years from July 31, 1885, to July 31, 1888, the decrease was 10.28 per cent., or at the rate of 3.426 per cent. per annum. Hence at the rate of extinction for the last three years there would have been extinguished 68.53 instead of 47.42 of the public debt.

Details of the work of this division, which for the last year has consisted of only four persons, were summarized in the preliminary report sent to the Department on the 16th of August, 1888, to which attention is again invited, on account of the evidence it furnishes of the enormous opportunities for plunder afforded previous to 1863, by the neglect to keep a gold account separate from the currency; by the enormous allowances to one or two banking firms, and by the lavish and peculiar character of expenditures, especially those connected with the Bureau of Engraving and Printing—which report, it is believed, for the good of the public service, ought to go to the country.

In closing this annual report, the fourth since I took charge of this office, as evidence of intelligent devotion to its duties and to give weight to recommendations heretofore made, which duty requires me to reiterate, I may be permitted to mention some of the betterments already introduced into its service, and those heretofore suggested but yet not introduced:

- (1) The regular divisions have been reduced to three.
- (2) The number of employes has been reduced from 147 to 108.
- (3) A system of personal daily reports of work done by each clerk has been successfully introduced, affording authentic evidence of efficiency, as well as stimulating effort and avoiding injustice in its appreciation.
- (4) The Spanish indemnity fund management has been placed with the Secretary of the Treasury, as required by law.
- (5) The annual reports of receipts and expenditures—printed records of the Department's financial operations—five years behind time in their preparation, have been brought up very nearly to date.
- (6) A general receipt ledger, never before kept, giving the receipts from all sources from 1789 to date, and
- (7) A general expenditure ledger of like extent, have been prepared and are now kept, which greatly abridges labor and increases accuracy.
- (8) Indexing, by names and appropriations, of the old ledgers which were without indexes, and
- (9) Completing and correcting balances not completed in old ledgers, are worthy of note as improvements in the interest of the service.
- (10) Completing examination and specifying the items of the discrepancies in the public debt statement, which gave rise to the investigations of the special Senate committee under Chairman H. G. Davis, and pointing out what is required to reconcile them, have made plain the way to remove this blemish from our book-keeping.
- (11) Reporting the balances due to and from the United States, as shown on the books of this office, and recommending legislation which will prevent the manifest evils of the present system, have shown the necessity of a radical remedy therefor.

(12) In the Division of Notes, Coupons and Currency, from inaccuracies of schedule, count, and from confused storage and lack of file space, the work gave very inadequate facilities and assurance of accuracy. All the file evidences of redeemed public debt can now be promptly traced and found.

(13) Heretofore, the papers accompanying First Comptroller's Reports, whether one or five thousand in number, were filed with no mark to indicate the report to which they belonged; hence, if displaced, only an expert could tell where such papers did belong. This is provided against by causing the report number to be stamped on each of such accompanying papers.

(14) The lack of any adequate account of the large expenditures (nearly forty millions of dollars) on account of the public loans, the items of which account were mixed with those of interest, premiums, and commissions, and the apparent lack of separate accounts for gold and currency previous to 1863, were called to the Department's attention and gave rise to the organization of the division which, since May, 1886, has been engaged in preparing the required information.

(15) The condition of the files containing reports, final settlements of accounts, canceled bonds, coupons, interest checks, etc., for lack of room and proper means of securing them from destructive agencies, has been urgently and repeatedly reported to the Department. Crowded wherever necessity drove them, into places known only to a few old employes, the best that could be has been done. The rooms or spaces have been designated, their subdivisions marked, and the work of cataloguing their contents so that they may be referred to as books in a library, is progressing.

But the Secretary's effort to procure some little additional space, by allowing the cataloguing and storing in boxes of some of the older and less called for records in nine small rooms on the south side of the basement of Winder's Building, has not been successful for lack of boxes for the records and laborers to move them to these rooms.

I respectfully and urgently recommend, for reasons set forth in my last and preceding annual reports, that the honorable Secretary of the Treasury in his report call attention to the importance of—

(1) Legislation providing for a division of balances in the register's office (S. 732);

(2) The closure of the discrepancies in the public debt statements, specifically growing out of erroneous entries hitherto uncorrected, for which a bill is now pending in Congress, viz, "A bill to facilitate the business of the Treasury Department" (S. 10);

(3) Appropriations for properly putting in metal cases the files we now have, and

(4) Securing additional files space.

Respectfully submitted.

W. S. ROSECRANS,
Register.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

STATEMENTS.

LOAN DIVISION.

A.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED DURING THE YEAR ENDING JUNE 30, 1888.

Loans.	Direct issue.	Exchanges.	Transfers.	No. bonds issued.	Total issued.
Consols of 1907, 4 per cent. { C. \$20,500			\$1,200	139	\$21,700
{ R. 27,650		\$3,852,250	74,255,950	17,824	78,135,850
Funded of 1891, 4½ per cent. R. 4,282,650		1,915,450	23,411,500	6,955	30,326,950
Pacific railroads R. 22,318,650			5,490,000	1,335	5,490,000
D. C. funded, 3.65 per cent. { C. 3,400				23	3,400
{ R. 50,000		143,000	647,000	313	845,000
D. C. funded, 5 per cent. R. 23,000			9,000	9	9,000
Total	101,550	5,915,700	108,814,650	26,598	114,831,900

B.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED DURING YEAR ENDING JUNE 30, 1888.

Loans.	Redemptions.	Exchanges.	Transfers.	No. bonds canceled.	Total canceled.
Consols of 1907, 4 per cent. { C. \$1,098,400		\$3,852,250	\$1,200	14,679	\$4,951,850
{ R. 15,342,950			74,255,950	28,909	89,598,900
Funded of 1891, 4½ per cent. { C. 4,282,650		1,915,450		8,090	6,193,100
{ R. 22,318,650			23,411,500	13,081	50,730,150
Pacific railroads R. 5,490,000			5,490,000	1,242	5,490,000
D. C. funded, 3.65 per cent. { C. 2,100		148,000		473	150,100
{ R. 50,000			647,000	277	697,000
D. C. funded, 5 per cent. R. 23,000			9,000	32	32,000
1861, March 2, Oregon war debt. C. 150				2	150
1861, July and August, 6 per cent. { C. 9,250				13	9,250
{ R. 23,000				5	23,000
1861, July and August, 3½ per cent. R. 1,000				6	1,000
1862, February 25, 6 per cent. C. 11,700				14	11,700
1863, March 3, 6 per cent. { C. 500				1	500
{ R. 1,000				1	1,000
1863, March 3, 3½ per cent. R. 2,000				2	2,000
1864, March 3, 10 40's, 5 per cent. { C. 10,850				15	10,850
{ R. 9,000				9	9,000
1865, March 3, 6 per cent. C. 1,500				2	1,500
1865, consols, 1865, 6 per cent. C. 28,350				36	28,350
1865, consols, 1867, 6 per cent. { C. 72,300				104	72,300
{ R. 8,950				10	8,950
1865, consols, 1868, 6 per cent. C. 400				0	400
1881, funded, 5 per cent. { C. 11,000				11	11,000
{ R. 65,000				8	65,000
1881, funded, 3½ per cent. R. 6,100				18	6,100
1882, 3 per cent. R. 31,548,800				5,089	31,548,800
Total	74,926,600	5,915,700	108,814,650	72,135	189,656,950

C.—TRANSACTIONS IN SPANISH INDEMNITY BONDS (Act of Congress, June 7, 1836).

Year.	Issued on transfer.		Canceled on transfer.	
	No. of bonds.	Amount.	No. of bonds.	Amount.
1885-'86	5	\$16,721.14	5	\$16,721.14
1886-'87	16	165,404.58	15	165,404.58
1887-'88	8	13,770.26	8	13,770.26

D.—GENERAL SUMMARY OF UNISSUED BONDS.

	Number.	Amount.
On hand July 1, 1887:		
Coupon bonds	8,968	\$1,043,000
Registered bonds	154,216	569,784,150
District of Columbia bonds	2,652	2,735,900
Total	165,836	573,563,050
New bonds received:		
Registered bonds	11,000	110,000,000
District of Columbia	300	1,100,000
Total	11,300	111,100,000
Grand total	177,136	684,663,050

Accounted for as follows :

	Number.	Amount.
Issued year 1887-'88:		
Coupon bonds	139	\$21,700
Registered bonds	26,114	113,952,800
District of Columbia bonds	345	857,400
Total	26,598	114,831,900
Delivered destruction committee, June 25, 1888:		
Coupon bonds	204	204,000
Registered bonds	46,835	127,821,000
Total	47,039	128,025,000
On hand June 30, 1888:		
Coupon bonds	8,625	817,300
Registered bonds	92,267	438,010,350
District of Columbia bonds	2,607	2,978,500
Total	103,499	441,806,150
Grand total	177,136	684,663,050

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION OF LOANS DURING THE YEAR ENDING JUNE 30, 1888.

Loans.	Preparations for record.				
	Issues.			Canceled.	
	Jackets.	Bonds cut out.	Bonds inscribed and examined.	Cases in-dorsed.	Bonds counted and coupons or assignments examined.
	No.	No.	No.	No.	No.
1891, funded 4½ per cent	C.			236	8,090
1891, funded 4¼ per cent	R.	130	6,955	1,779	13,081
1907, consols, 4 per cent	C.	60	139	543	14,679
1907, consols, 4 per cent	R.	510	17,824	3,736	28,909
Pacific Railroads, R.	R.		1,335	232	1,242
Matured loans				1,056	5,352
District of Columbia bonds		32	345	105	782
Miscellaneous			8	7	8
Total		732	26,606	7,694	72,143

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION OF LOANS DURING THE YEAR ENDING JUNE 30, 1888—Continued.

Loans.	Records.						
	Journals—Dr. and Cr.		Ledgers.			Numericals.	
	Bonds entered.	Bonds examined.	Ledgers—items posted.	Loan account—items posted.	Items examined.	Bonds entered.	Bonds examined.
1891, funded 4½ per cent ... C.	No. 8,090	No. 8,090	No.	No. 431	No. 431	No. 8,090	No. 8,090
1891, funded 4½ per cent ... R.	20,036	20,036	7,184	3,030	10,214	13,081	13,553
1907, consols, 4 per cent ... C.	14,818	14,818	.....	1,140	1,140	14,679	112,075
1907, consols 4 per cent ... R.	46,733	46,733	17,421	7,492	21,620	28,909	35,229
Pacific Railroads, R.	2,577	2,577	1,025	.....	1,028	1,242	1,232
Matured loans	5,352	5,352	1,930	1,404	37,540	5,352	81,679
District of Columbia bonds...	1,127	1,127	246	218	464	782	6,909
Miscellaneous	16	16	586	9	20	.....	.....
Total	98,749	98,749	28,392	13,724	72,457	72,135	258,767

New bonds received	\$111,100,000
Deliveries from vault to clerks	113,069,100
Canceled bonds to note and coupon division	10,465,600

DIVIDENDS.

Addresses changed, accounts ... No..	2,280
Debtor and creditor abstracts prepared, items	29,557
Debtor and creditor abstracts examined, items	29,557
Corrected interest schedules furnished printer	10,247
Manuscript schedules furnished printer	192
Proof examined	10,083
Schedules footed	10,083
Ledgers balanced	344
Schedules for drawing and mailing interest sent Treasurer United States, checks authorized	197,572

MAIL.

Record of mail received, folio pages..	443
Letters received—	
Accompanying bonds	5,798
Miscellaneous (briefed and recorded)	4,053
Names indexed	5,093
Referred	350
Letters sent—	
Transmitting bonds	5,981
Stereotyped	3,274
Miscellaneous	1,799
Receipts checked	4,908
Receipts prepared for bonds by registered mail and express, cases No..	4,414

AUTHORITIES FOR TRANSFER OF BONDS.

Examined	No.	3,42½
Recorded and indexed	No.	2,703
Certificates furnished First Auditor	No.	331
Authorities called for and furnished	No.	9,527
Authorities called for not on file	No.	549
Caveat list, changes	No.	187

MISCELLANEOUS.

Volumes delivered binder	No.	80
Delivered to and from binder, bonds verified	No.	73,786
Bonds numbered on machine	No.	48,567
Numericals examined for outstanding bonds, pages	No.	8,138
Unissued bonds in vault and safe counted	No.	264,937
Miscellaneous footing, folio pages	No.	3,177
Unclassified work, days engaged, number	No.	615
Jackets compared with journal for interest dates	No.	52,502

PREPAYMENT OF INTEREST.

Journal record	No. pages..	92
Applications for prepayment	No.	884
Schedules for prepayment furnished Treasurer United States	No.	117
Bonds marked on ledgers and numericals registers	No.	9,02½
Principal on which interest was prepaid		\$97,399,20½

NOTE, COUPON, AND CURRENCY DIVISION.

—NUMBER AND AMOUNT OF GOLD CERTIFICATES, CURRENCY CERTIFICATES OF DEPOSIT, AND SEVEN-THIRTY TREASURY NOTES RECEIVED AND REGISTERED DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Authorizing acts.	Place of issue and payment.	Report numbers (inclusive).	Number.	Amount.
<i>Seven-thirty Treasury notes.</i>				
Act July 17, 1861 (total).....		263693	5	\$5,000
Acts June 30, 1864, and March 3, 1865:				
First series.....		261575 to 262688	4	350
Third series.....		258483 to 263762	• 8	1,100
Total.....			12	1,450
<i>Gold certificates.</i>				
Act March 3, 1863:				
Old issue.....		261032 to 263765	6	520
Series 1870.....		258994 to 259566	3	7,000
Series 1871.....		258482 to 261032	4	400
Series 1875.....		258482 to 264352	74	31,400
Total.....			87	39,320
<i>Currency certificates of deposit.</i>				
Act June 8, 1872:				
Series E.....	Boston.....	258547 to 264482	128	1,280,000
Series E.....	Baltimore.....	258547 to 264482	885	8,850,000
Series E.....	Cincinnati.....	258547 to 264482	206	2,060,000
Series E.....	Chicago.....	258547 to 264482	7	70,000
Series E.....	Philadelphia.....	258547 to 264482	983	9,830,000
Series E.....	Washington.....	258547 to 264482	40	400,000
Series B and E.....	New York.....	258547 to 264482	209	2,020,000
Total.....			2,458	24,510,000

II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1887, AND RECEIVED IN FISCAL YEAR 1887-'88, AND NUMBER COUNTED, REGISTERED, AND EXAMINED.

Loans.	Report numbers (inclusive).	To be counted.	To be registered.	To be compared with registers.	Amount.
On hand July 1, 1887:					
July 12, 1882, 3 per cent.....	258324		640	640	\$271,630.40
Consols of 1907, 4 per cent.....	257234 to 257936	10,673	10,673	24,276	4,007,230.40
Total.....		10,673	11,313	24,916	4,278,860.80
Received in fiscal year:					
Funded loan of 1887—					
5 per cent.....	258470	13	13	13	2,437.50
Continued at 3½ per cent.....	259839 to 262831	14	14	14	111.22
July 12, 1882, 3 per cent.....	258625 to 264305	629	629	629	153,513.98
Funded loan of 1891, 4½ per cent.....	257534 to 264543	50,437	50,437	50,437	9,630,729.63
Consols of 1907, 4 per cent.....	258012 to 264288	161,633	161,633	161,633	25,406,838.50
Pacific railways.....	258481 to 264350	4,320	4,320	4,320	3,896,430.72
District of Columbia:					
3.65 per cent.....	258613 to 264402	863	863	863	452,482.95
Old funded debt.....	259211 to 262076	54	54	54	12,000.00
Total.....		228,636	229,276	242,879	43,833,405.30
Number counted.....		211,262			
Number registered.....			211,902		
Number compared with registers.....				228,505	42,416,275.21
On hand July 1, 1888.....		17,374	17,374	17,374	1,417,130.09
In fiscal year ending June 30, 1887.....		311,480	310,840	297,237	51,245,094.97
In fiscal year ending June 30, 1888.....		211,262	211,902	225,505	42,416,285.21
Decrease.....		100,218	98,938	71,732	8,828,809.76

IIa.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS RECEIVED DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Loans.	Where paid.					
	Boston.		Baltimore.		Cincinnati.	
	No.	Amount.	No.	Amount.	No.	Amount.
Funded loan of 1881 (continued at 3½ per cent.)..	4	\$23.75				
July 12, 1882 (3 per cent.).....	76	28,937.62	2	\$1,050.00	39	\$1,128.75
Funded loan of 1891 (4½ per cent.).....	15,245	1,464,290.61	568	101,149.16	479	70,347.86
Consols of 1907 (4 per cent.).....	34,466	1,651,656.50	1,802	282,406.00	4,686	438,110.50
Pacific railways.....	953	212,760.72	71	33,690.00	32	63,840.00
Total	50,744	3,357,669.20	2,443	418,295.16	5,236	573,427.11

Loans	Where paid.					
	Chicago.		New York.		New Orleans.	
	No.	Amount.	No.	Amount.	No.	Amount.
Funded loan of 1881 (5 per cent.).....			13	\$2,437.50		
Funded loan of 1881 (continued at 3½ per cent.)..	3	\$4.37	5	74.36	2	\$8.74
July 12, 1882 (3 per cent.).....	18	1,088.62	400	99,688.15	1	75.00
Funded loan of 1891 (4½ per cent.).....	1,018	148,180.31	25,000	6,530,330.70	108	52,949.71
Consols of 1907 (4 per cent.).....	6,636	703,252.50	84,748	18,208,635.00	1,315	321,885.00
Pacific railways.....	44	35,430.00	2,853	3,117,030.00	5	1,110.00
District of Columbia (3.65 per cent.).....			518	382,647.75		
District of Columbia (old funded debt).....			35	5,750.00		
Total	7,719	887,955.80	113,572	28,346,591.46	1,431	376,028.45

Loans.	Where paid.							
	Philadelphia.		Saint Louis.		San Francisco.		Washington.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
July 12, 1882 (3 per cent.).....	63	\$19,472.24	8	\$1,901.25	2	\$25.12	20	\$149.23
Funded loan of 1891 (4½ per cent.).....	5,964	876,514.22	314	41,186.87	145	21,838.32	1,596	323,941.87
Consols of 1907 (4 per cent.).....	16,437	1,338,504.50	2,988	228,948.00	1,578	241,438.50	6,977	1,992,002.00
Pacific railways.....	201	59,010.00	12	6,090.00	13	1,110.00	136	366,360.00
District of Columbia (3.65 per cent.).....							345	69,835.20
District of Columbia (old funded debt).....							19	6,250.00
Total	22,665	2,293,500.96	3,322	278,126.12	1,738	264,411.94	9,069	2,758,538.30

SUMMARY.

Loans.	Total.	
	No.	Amount.
Funded loan of 1881 (5 per cent.).....	13	\$2,437.50
Funded loan of 1881 (continued at 3½ per cent.).....	14	111.22
July 12, 1882 (3 per cent.).....	629	153,513.98
Funded loan of 1891 (4½ per cent.).....	50,437	9,630,729.63
Consols of 1907 (4 per cent.).....	161,633	25,406,838.50
Pacific railways.....	4,320	3,896,430.72
District of Columbia (3.65 per cent.).....	863	452,482.95
District of Columbia (old funded debt).....	54	12,000.00
Total	217,963	39,554,544.50

IIIb.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS RECEIVED DURING FISCAL YEAR ENDING JUNE 30, 1888.

Loans.	Where paid.					
	New York.	Boston.	Phila- delphia.	Balti- more.	Washing- ton.	Cincin- nati.
July 17 and August 5, 1861	16	4	4		1	
February 25, 1862	2				47	
March 3, 1863	3					
Two-year 5 per cent., March 3, 1863					*138	
March 3, 1864 (10.40s)					1	
June 30, 1864 (5.20s)					2	
June 30, 1864, and March 3, 1865 (7.30s) ..					9	
March 3, 1865:						
First series			6		11	
Second series	5	9			24	
Third series	4	22	5	1	25	
Fourth series					1	
5 per cent. funded loan, 1881	14					
4½ per cent. funded loan, 1891	146,485	88,998	11,841	2,563	1,395	3,313
4 per cent. consols, 1907	438,128	156,610	63,788	17,623	17,992	99,270
District of Columbia:						
3.65s, fifty-year funding	7,958				6,462	
6 per cent. permanent improvement						
7 per cent. permanent improvement						
6 per cent. twenty-year funding, 1892						
6 per cent. thirty-year funding, 1902						
5 per cent. twenty-year funding, 1899						
Water stock						
Market stock						
Total	592,615	195,643	75,644	20,187	26,108*	102,588

Loans.	Where paid.					
	Chicago.	Saint Louis.	San Fran- cisco.	New Orleans.	New York and Washing- ington.	Total.
July 17 and August 5, 1861						25
February 25, 1862						49
March 3, 1863						3
Two-year 5 per cent., March 3, 1863						138
March 3, 1864 (10.40s)						1
June 30, 1864 (5.20s)						2
June 30, 1864, and March 3, 1865 (7.30s) ..						9
March 3, 1865:						
First series						17
Second series						58
Third series	1					58
Fourth series						1
5 per cent. funded loan, 1881						14
4½ per cent. funded loan, 1891	8,403	1,814	771	401		215,984
4 per cent. consols, 1907	65,673	49,776	14,823	7,492		931,175
District of Columbia:						
3.65s, fifty-year funding						14,420
6 per cent. permanent improvement					8,116	8,116
7 per cent. permanent improvement					1,145	1,145
6 per cent. twenty-year funding, 1892					3,325	3,325
6 per cent. thirty-year funding, 1902					1,791	1,791
5 per cent. twenty-year funding, 1899					707	707
Water stock					380	380
Market stock					108	108
Total	74,077	51,590	15,594	7,893	15,572	1,177,506

* 125 of the above two-year 5 per cent. coupons were found with the "certificates of deposit temporary loan of 1862" which were recently withdrawn from the files of the division of receipts and expenditures and transferred to this division by order of the Register.

IV.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AND NUMBER OF ATTACHED COUPONS EXAMINED, COUNTED, ENTERED IN BLOTTERS, TRANSFERRED TO THE NUMERICAL REGISTERS AND SCHEDULED IN DUPLICATE, DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

H. Ex. 2—43

Loan.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
March 31, 1848.....	R. 460 to 469							116	1	1	2		119	1	129,000	
	R. 453 in part.							13					15		19,000	
	T. 1 to 3							7	151	2			7	151	7,000	
June 14, 1858.....	R. 398 to 430							147	117				147	117	147,000	
July 17 and August 5, 1861.....	R. 2096 to 2100	1		1		4	6	1					7	6	3,150	
February 25, 1862, first series.....	R. 40668 to 40669		31	2	16								3	47	250	
Second series.....	R. 40670			1									1	19	100	
Fourth series.....	R. 40665 to 40667			1	16	2	39						3	55	1,100	
March 3, 1864 (10-40s).....	R. 5079 to 5081	1	33	3	85								4	118	350	
June 30, 1864.....	R. 9206 to 9207	3	48										3	48	150	
March 3, 1863.....	R. 1016 to 1017							3					3		3,000	
March 3, 1865, second series, consols.....																
1865.....	R. 44844 to 44871	7	128	4	71	6	113	27	433				44	745	30,750	
Third series, consols 1867.....	R. 47435 to 47475	28	575	38	793	6	125	23	430				95	1,923	31,200	
Fourth series, consols 1868.....	R. 4624 to 4628	5	51	5	113	1	85						9	199	1,150	
Funded 1881.....	R. 2950 to 2955	3	8	1		5	20	2					11	28	4,750	
District of Columbia 3.65s.....	E. 956 to 989	400	30,260			598	45,032						992	75,292	319,000	
Funded 1891.....	E. 2997 to 3181	289	4,570	838	13,237	477	7,744	2,848	46,103				4,452	71,654	3,184,750	
	R. 1 to 106	139	2,254	367	5,998	682	11,168	3,498	57,108				4,686	76,528	3,882,650	
	E. 10303 to 10884	2,582	204,707	8,431	668,319	2,204	175,923	4,486	367,879				17,703	1,406,828	6,580,200	
Consols 1907.....	R. 12 to 98	244	19,426	622	49,569	376	30,050	726	57,976				1,968	157,021	988,400	
	T. 6 to 8			5	473	1	99		23				7	595	2,000	
Total.....		3,701	262,091	10,319	738,709	4,362	270,354	11,898	520,221	3	2		30,285	1,791,375	15,314,950	
For year ending June 30, 1887.....		33,528	1,896,934	84,340	5,058,665	31,778	1,613,696	66,420	3,743,118				216,066	12,312,413	92,419,400	
Decrease.....		29,827	1,634,843	74,021	4,319,956	27,416	1,343,342	54,522	3,222,897				185,781	10,521,038	77,104,450	
Increase.....										3	2					

R.—Redemption, *i. e.*, paid at maturity or under "calls."
 E.—Exchanges, *i. e.*, conversions into registered stock.
 T.—Transfers, *i. e.*, exchange of a perfect bond for one mutilated, or of a large denomination for smaller ones, or *vice versa*.
 S. R.—Statistical redemptions, *i. e.*, retired before issue.

REGISTER.

One hundred dollars	806	80,600	137	13,700	44	4,400	5,613	561,300	-----	-----	-----	-----	-----	-----	-----
Five hundred dollars	43	21,500	1	500	5	2,500	328	164,000	-----	-----	-----	-----	-----	-----	-----
One thousand dollars	25	25,000	-----	-----	10	10,000	164	164,000	-----	-----	-----	-----	-----	-----	-----
Notes discounted	10,444 6	322,870 73	3,390 3	87,150 24	244	21,100	1,280,146 218	17,431,070 2,259	41,319 9	545,930 97	2,004,399 1,854	3,532,077 2,106	3,339,942 2,090	\$21,940,197 4,559	
Discount, 1875-1888*	10,450	322,943 220	3,393	87,174 35	244	21,100 3	1,280,364	17,433,329 1,703	41,328	546,027 137	2,006,253	3,534,183 524	3,342,032	21,944,756 2,622	
	10,450	323,163	3,393	87,209	244	21,103	1,280,364	17,435,032	41,328	546,164	2,006,253	3,534,707	3,342,032	21,947,378	

UNITED STATES GOLD CERTIFICATES.

	Washington, 1882.		New York, 1882.		San Francisco, 1878.		Washington, 1880.		New York, 1880.		Washington, 1886.		Total	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Twenty dollars	16,720	\$334,400	86,765	\$1,735,300	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Fifty dollars	2,870	143,500	46,732	2,336,600	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
One hundred dollars	3,253	325,300	17,570	1,757,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Five hundred dollars	938	469,000	7,890	3,945,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
One thousand dollars	1,357	1,357,000	4,508	4,508,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Five thousand dollars	62	310,000	1,802	9,010,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Ten thousand dollars	167	1,670,000	3,668	36,680,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Notes discounted	25,367 6	4,609,200 94	168,935 10	59,971,900 200	-----	-----	-----	-----	-----	-----	-----	-----	-----	194,302 16
Discount, 1875-1888*	25,373	4,609,294 46	168,945	59,972,100 107	-----	-----	-----	-----	-----	-----	-----	-----	-----	194,318
	25,373	4,609,340	168,945	59,972,207	-----	-----	-----	-----	-----	-----	-----	-----	-----	194,318

* Discounts covered into the Treasury by order of the Secretary from May 1, 1875, to May 12, 1888, inclusive.

V.—NUMBER AND AMOUNT OF UNITED STATES NOTES, SILVER CERTIFICATES, GOLD CERTIFICATES, ETC.—Continued.

UNITED STATES FRACTIONAL CURRENCY.

Denomination.	First issue.		Second issue.		Third issue.		Fourth issue.		Fifth issue.		Fourth issue, second series.		Fourth issue, third series.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Three cents.....					200	\$6.00										
Five cents.....	340	\$17.00	640	\$32.00	200	10.00										
Ten cents.....	340	34.00	500	50.00	1,330	133.00	4,230	\$423.00	7,500	\$756.00						
Fifteen cents.....					820	138.00										
Twenty-five cents.....	208	52.00	208	52.00	856	214.00	2,652	663.00	7,174	1,793.50						
Fifty cents.....	196	98.00	126	63.00	698	349.00	238	119.00	1,955	977.50	1,426	\$713.00	1,093	\$599.00		
Notes discounted.....	1,084	201.00	1,474	197.00	3,284	712.00	8,040	1,343.00	16,689	3,527.00	1,428	713.00	1,098	599.00	33,095	\$7,292.00
	23	2.65	17	2.16	231	86.33	236	23.56	257	29.40	17	6.30	7	2.60	788	108.00
Discount, 1875-1888*.....	1,107	203.65	1,491	199.16	3,515	748.33	8,276	1,371.56	16,946	3,556.40	1,443	719.30	1,105	601.60	33,883	7,400.00
		60.53		55.55		1,662.57		5,196.29		7,213.06		1,480.90		1,351.65		16,920.55
	1,107	264.18	1,491	254.71	3,515	2,310.90	8,276	6,567.85	16,946	10,769.46	1,443	2,200.20	1,105	1,953.25	33,883	24,320.55

DEMAND NOTES.

Five dollars.....	18	\$90.00														
Ten dollars.....	9	90.00														
Twenty dollars.....	7	140.00														
Discount, 1875-1888*.....	34	320.00													34	\$320.00
		2.50														2.50
	34	322.50													34	322.50

UNITED STATES FOUR PER CENT. REFUNDING CERTIFICATES.

Ten dollars.....	3,685	\$36,850.00													3,685	\$36,850.00
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ONE-YEAR FIVE PER CENT. TREASURY NOTES (ACT OF MARCH 3, 1863).

Ten dollars	23	\$230.00															
Twenty dollars	21	420.00															
Fifty dollars	3	150.00															
One hundred dollars	3	300.00															
	50	1,100.00													50	\$1,100.00	

TWO-YEAR FIVE PER CENT. TREASURY NOTES (ACT OF MARCH 3, 1863) ISSUED WITHOUT COUPONS.

Fifty dollars	5	\$250.00															
One hundred dollars	4	400.00															
	9	650.00													9	\$650.00	

TWO-YEAR FIVE PER CENT. TREASURY NOTES (ACT OF MARCH 3, 1863) ISSUED WITH COUPONS.

Fifty dollars	1	\$50.00														1	\$50.00
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THREE-YEAR SIX PER CENT. COMPOUND INTEREST NOTES (ACT OF MARCH 3, 1863).

Ten dollars	9	\$90.00														9	\$90.00
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THREE-YEAR SIX PER CENT. COMPOUND INTEREST NOTES (ACT OF JUNE 30, 1864).

Ten dollars	63	\$630.00															
Twenty dollars	49	980.00															
Fifty dollars	21	1,050.00															
One hundred dollars	2	200.00															
Five hundred dollars	1	500.00															
	136	3,360.00													136	\$3,360.00	

* Discount covered into the Treasury by order of the Secretary from May 1, 1875, to May 1, 1888, inclusive.

V.—NUMBER AND AMOUNT OF UNITED STATES NOTES, ETC.—Continued.

RECAPITULATION.

Securities.	Number.	Amount.
United States notes	11, 459, 268	\$63, 652, 000. 00
United States silver certificates	3, 342, 032	21, 947, 378. 00
United States gold certificates	194, 318	64, 581, 547. 00
United States fractional currency	33, 583	24, 320. 55
United States demand notes	34	322. 50
United States 4 per cent. refunding certificates	3, 685	36, 850. 00
One-year 5 per cent. Treasury notes (act March 3, 1863)	50	1, 100. 00
Two-year 5 per cent. Treasury notes (act March 3, 1863). Issued without coupons	9	650. 00
Two-year 5 per cent. Treasury notes (act March 3, 1863). Issued with coupons	1	50. 00
Three-year 6 per cent. compound interest notes (act March 3, 1863)	9	90. 00
Three-year 6 per cent. compound interest notes (act June 30, 1864)	136	3, 360. 00
Total	15, 027, 525	150, 247, 668. 05

VI.—WORK PERFORMED OTHER THAN CURRENT DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

	Number.	No. counted and tied into 100s and 1000s and labeled.	No. of packages labeled.	No. entered in numerical register.	No. entered in blotter.	No. compared with blotter.	No. entries examined for outstanding.	No. of errors corrected.
Coupon bonds							919, 569	
Re-arranged and grouped by cases			2, 863					
Transfers				14, 354	34, 254	22, 375		
Issued in lieu of transfers				14, 200		13, 954		
Destroyed statistically								
Coupons (various loans)							1, 252, 577	3, 070
Destroyed statistically				126, 448				
Previously omitted				3, 246				
Mutilated				2, 000				
Re-arranged	2, 912							
7.30's recounted	128, 654							
7.30's destroyed statistically				257, 516				
Scheduled for division of interest, etc	74, 477							
Notes:								
7.30's		3, 508, 212	5, 715					
7.30's, schedules made in duplicate	16, 692							
Gold certificates		333, 145	537					
Interest checks		624, 393	1, 012					
Certificates of indebtedness			337					
Currency certificates of deposit			118					

VII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS THAT, AFTER EXAMINATION, REGISTRATION, ETC., HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE TO BE BURNED OR MACERATED.

Loan.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
March 31, 1848	{ E. 1 to 60							225	783	24	114	13	59	1	5	263	961	372,000
	{ R. 1 to 459							6,249	61,747	231	3,547	134	2,574	25	421	6,639	68,289	7,862,000
Total								6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	8,234,000
June 14, 1858	{ E. 1 to 169							3,810	49,780							3,810	49,780	3,810,000
	{ R. 1 to 397							13,596	1,440							13,596	1,440	13,596,000
	{ T. 1 to 92							1,578	17,051							1,578	17,051	1,578,000
Total								18,984	68,271							18,984	68,271	18,984,000
June 22, 1860	{ E. 1 to 45							735	6,641							735	6,641	735,000
	{ R. 1 to 22							937	653							937	653	937,000
	{ T. 1 to 7							59	254							59	254	59,000
Total								1,731	7,548							1,731	7,548	1,731,000
February 8, 1861	{ E. 1 to 664							3,851	108,739							3,851	108,739	3,851,000
	{ T. 1 to 11							155	4,124							155	4,124	155,000
Total								4,006	112,863							4,006	112,863	4,006,000
July 17 and August 5, 1861	{ E. 1 to 4285*	3,284	85,633	12,871	335,548	20,783	592,678	61,592	1,810,590							98,530	2,824,448	73,434,800
	{ T. 1 to —							1	27							1	27	1,000
Total		3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800
February 25, 1862:																		
First series	{ E. 2 to 3514	3,552	109,593	4,342	132,580	3,940	126,094	13,894	455,372							25,728	823,639	16,475,800
	{ R. 1 to 9821	25,788	516,617	37,744	755,927	35,734	714,605	59,852	1,187,096							158,618	3,174,245	82,282,800
	{ T. 2 to 343	1,046	28,806	1,141	30,858	229	6,405	750	21,415							3,166	87,484	1,030,900
Total		30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,663,883							187,512	4,085,368	99,789,500

* Except one bond of \$50 withdrawn from case No. 3241 and now on file.

VII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loan.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
February 25, 1862:																		
Second series	{ E. 2 to 3632 ..	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741	.....	.....	.....	.....	.....	.....	25,390	815,342	15,288,400
	{ R. 1 to 17942 ..	23,623	441,114	57,966	1,079,629	36,908	684,407	57,656	1,007,889	.....	.....	.....	.....	.....	.....	176,153	3,273,039	83,087,750
	{ T. 1 to 349 ..	959	26,304	2,094	56,561	273	7,594	811	23,129	.....	.....	.....	.....	.....	.....	4,137	113,588	1,204,850
Total	.....	27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,759	.....	.....	.....	.....	.....	.....	205,680	4,201,969	99,581,000
February 25, 1862:																		
Third series	{ E. 2 to 3739 ..	2,134	62,170	5,457	156,597	2,283	73,144	11,762	385,407	.....	.....	.....	.....	.....	.....	21,636	677,318	13,555,900
	{ R. 1 to 29559 ..	14,806	243,765	46,996	772,322	28,236	456,684	65,382	1,046,279	.....	.....	.....	.....	.....	.....	155,420	2,519,050	84,939,900
	{ T. 2 to 346 ..	591	16,154	1,593	42,378	115	3,211	464	12,866	.....	.....	.....	.....	.....	.....	2,763	74,609	710,350
Total	.....	17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552	.....	.....	.....	.....	.....	.....	179,819	3,270,977	99,206,150
February 25, 1862:																		
Fourth series	{ E. 1 to 3845 ..	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383	.....	.....	.....	.....	.....	.....	40,004	1,151,568	22,695,650
	{ R. 1 to 39680 ..	20,133	290,179	75,109	1,076,367	39,062	547,045	100,317	1,379,893	.....	.....	.....	.....	.....	.....	234,621	3,293,484	128,365,550
	{ T. 3 to 351 ..	868	23,709	2,554	67,910	269	7,430	1,016	29,819	.....	.....	.....	.....	.....	.....	4,707	128,368	1,449,300
Total	.....	24,914	417,801	90,108	1,460,562	44,112	693,462	120,198	2,001,595	.....	.....	.....	.....	.....	.....	279,332	4,573,420	152,510,500
March 3, 1863 (total)	E. 1 to 2607 ..	1,833	52,580	6,180	174,615	7,895	237,833	30,968	944,359	.....	.....	.....	.....	.....	.....	46,876	1,409,387	35,625,150
March 3, 1864, 10-40s	{ E. 1 to 5246 ..	14,022	491,710	44,817	1,573,945	31,550	2,312,936	79,186	5,896,932	.....	.....	.....	.....	.....	.....	169,575	10,275,523	100,143,800
	{ R. 1 to 3 ..	8	296	101	3,747	796	59,702	1,093	81,972	.....	.....	.....	.....	.....	.....	1,998	145,717	1,501,500
	{ T. 1 to 86 ..	22	748	89	3,026	295	20,562	1,073	74,188	.....	.....	.....	.....	.....	.....	1,479	98,524	1,230,500
Total	.....	14,052	492,754	45,007	1,580,718	32,641	2,393,200	81,352	6,053,092	.....	.....	.....	.....	.....	.....	173,052	10,519,764	102,875,800
June 30, 1864	{ E. 1 to 3153 ..	2,685	94,205	11,291	380,846	10,257	354,090	58,741	2,137,938	.....	.....	.....	.....	.....	.....	82,974	2,967,079	65,132,850
	{ R. 1 to 8474 ..	2,946	62,393	14,801	297,712	15,946	338,771	30,943	886,901	.....	.....	.....	.....	.....	.....	73,136	1,535,779	49,493,400
	{ T. 1 to 24 ..	.....	.....	.....	.....	90	2,848	243	7,823	.....	.....	.....	.....	.....	.....	333	10,671	1,288,000
Total	.....	5,631	156,600	25,592	678,558	26,293	695,709	98,927	2,982,662	.....	.....	.....	.....	.....	.....	156,443	4,513,529	114,914,250

VII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
March 31, 1848.....							6,474	62,530	255	3,061	147	2,633	26	426	6,002	69,250	\$8,234,000
June 14, 1858.....							18,984	68,271							18,984	68,271	18,984,000
June 22, 1860.....							1,731	7,548							1,731	7,548	1,731,000
February 8, 1861.....							4,006	112,863							4,006	112,863	4,006,000
July 17 and August 5, 1861.....	3,284	85,633	12,871	335,548	20,788	592,878	61,593	1,810,617							98,531	2,824,476	73,435,800
February 25, 1862:																	
First series.....	30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,663,883							187,512	4,085,368	99,789,500
Second series.....	27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,759							205,680	4,261,999	99,581,000
Third series.....	17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552							179,819	3,270,977	99,206,150
Fourth series.....	24,914	417,801	90,108	1,460,562	44,112	693,462	120,198	2,001,595							279,332	4,573,420	152,510,500
March 3, 1863.....	1,833	52,580	6,180	174,615	7,895	237,833	30,968	944,359							46,876	1,469,387	35,625,150
March 3, 1864 (10-40s).....	14,052	492,754	45,007	1,580,718	32,641	2,393,200	81,352	6,053,092							173,052	10,519,704	102,875,800
June 30, 1864.....	5,631	156,600	25,692	673,558	26,293	695,709	98,927	2,982,662							150,443	4,513,529	114,914,250
March 3, 1865:																	
First series, May and November.....	711	14,930	25,380	561,880	52,197	1,212,026	149,390	3,361,186							227,678	5,150,022	178,062,050
Second series, consols of 1865.....	32,357	886,065	59,922	1,636,530	46,380	1,338,052	109,044	3,280,353							247,703	7,141,000	139,844,050
Third series, consols of 1867.....	60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488							255,733	8,321,045	92,947,200
Fourth series, consols of 1868.....	8,465	283,473	16,996	565,981	4,032	136,796	10,330	358,091							39,823	1,344,341	14,468,850
Funded loan of 1861.....	2,678	85,077	2,298	73,207	4,112	131,644	45,449	1,518,406			9	285	40	1,257	54,586	1,809,876	48,313,700
District of Columbia 3.65s.....	6,220	601,637			10,762	1,578,380									22,982	2,180,017	8,692,000
Consols of 1907.....	6,920	772,950	13,288	1,527,792	7,523	839,336	89,246	10,008,431							116,977	13,148,517	94,682,300
Funded loan of 1891.....	1,303	72,479	550	30,262	6,436	343,303	30,446	1,644,444							38,735	2,090,488	33,784,150
Total.....	244,071	7,394,262	563,449	15,099,804	408,308	13,289,162	1,146,780	41,051,138	255	3,061	156	2,918	66	1,683	2,363,085	76,842,128	1,421,687,450

VIII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN EXAMINED, REGISTERED, AND SCHEDULED IN DUPLICATE, AND ARE ON FILE JUNE 30, 1888.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
March 31, 1848.....	{ R. 460 to 469 T. 1 to 3	.....	.....	.....	.....	.....	.....	116	1	1	.....	2	.....	.....	119	1	\$129,000
Total .....	.....	.....	.....	.....	.....	.....	.....	123	151	1	.....	2	.....	.....	126	151	136,000
June 14, 1858	R. 398 to 430	.....	.....	.....	.....	.....	.....	147	117	.....	.....	.....	.....	.....	147	117	147,000
Feb. 8, 1861	{ E. 665 to 770 R. 1 to 611 T. 12	.....	.....	.....	.....	.....	.....	1,155	4,591	.....	.....	.....	.....	.....	1,155	4,591	1,155,000
Total .....	.....	.....	.....	.....	.....	.....	.....	3,521	2,796	.....	.....	.....	.....	.....	3,521	2,796	3,521,000
.....	.....	.....	.....	.....	.....	.....	.....	1	13	.....	.....	.....	.....	.....	1	13	1,000
Total .....	.....	.....	.....	.....	.....	.....	.....	4,677	7,400	.....	.....	.....	.....	.....	4,677	7,400	4,677,000
July 17 and Aug. 5, 1861.	{ E. 4286 to 3241 E. 999 to 5,740 E. E. 1 to 2479 R. 1 to 2100 T. 2 to 4	1	24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	24	50
.....	.....	999	5,740	3,838	22,123	5,208	18,467	11,655	42,233	.....	.....	.....	.....	.....	21,700	88,563	14,692,750
.....	.....	920	.....	3,815	10,172	.....	18,458	.....	.....	.....	.....	.....	.....	.....	33,865	.....	23,971,500
.....	.....	1,462	1,201	5,986	4,622	11,799	13,648	18,846	25,239	.....	.....	.....	.....	.....	38,093	44,710	25,417,200
Total .....	.....	.....	.....	.....	.....	2	66	18	144	.....	.....	.....	.....	.....	20	210	19,000
.....	.....	3,382	6,965	13,639	26,745	27,181	32,181	48,977	67,616	.....	.....	.....	.....	.....	93,179	133,507	64,100,500
Feb. 25, 1862, 1st series..	{ R. 9938 to 40069 T. 398	291	5,471	319	5,886	95	1,815	98	1,923	.....	.....	.....	.....	.....	803	15,095	181,950
Total .....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	500
.....	.....	291	5,471	319	5,886	96	1,815	98	1,923	.....	.....	.....	.....	.....	804	15,095	192,450
Feb. 25, 1862, 2d series....	R. 18755 to 40670	268	4,612	629	10,561	182	3,352	167	2,898	.....	.....	.....	.....	.....	1,246	21,423	334,300
Feb. 25, 1862, 3d series....	R. 30421 to 40664	333	4,747	849	12,001	308	4,353	456	6,442	.....	.....	.....	.....	.....	1,946	27,543	711,550
Feb. 25, 1862, 4th series... R.	39695 to 40667	146	1,963	525	6,807	113	1,532	214	3,197	.....	.....	.....	.....	.....	998	13,499	330,300

VIII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Mar. 3, 1863.....	{ E. E. E. R.	2608 to 3118	480	1,479	1,304	4,657	1,202	4,260	3,640	15,939	6,626	28,335	\$4,395,400
		1 to 1099	237	1,116	1,781	6,333	9,467	7,346,950
		1 to 1017	652	581	2,133	2,074	2,736	3,461	8,184	11,791	13,705	17,907	9,797,900
Total		1,369	2,060	4,553	6,731	5,719	7,721	18,157	27,730	.....	.....	.....	.....	.....	29,798	44,242	21,540,250
Mar. 3, 1864 (10-40s)	{ E. R. T.	5247 to 5579	279	7,123	812	20,908	1,383	70,072	2,296	117,105	4,770	215,208	3,082,650
		4 to 5081	2,948	70,753	10,300	247,192	21,416	1,049,286	37,830	1,853,425	72,494	3,220,656	49,715,400
		87 to 89	26	1,503	26	1,503	26,000
Total		3,227	77,876	11,112	268,100	22,799	1,119,358	40,152	1,972,033	.....	.....	.....	.....	.....	77,290	3,437,367	52,824,050
June 30, 1864.....	R.	8475 to 9207	117	2,052	440	7,917	201	3,554	321	5,760	.....	.....	.....	.....	1,085	19,283	471,950
Mar. 3, 1865, 1st series..	{ R. T.	10826 to 11006	5	86	117	1,981	52	876	113	1,879	.....	.....	.....	.....	287	4,822	150,950
		14 to 25	1	31	1	33	2	62	99	3,115	.....	.....	.....	.....	103	3,241	100,150
Total		6	117	118	2,014	54	938	212	4,994	.....	.....	.....	.....	390	8,063	251,100	
Mar. 3, 1865, consols 1865, 2d series.	{ E. R. T.	5410 to 6857	9,357	144,437	19,549	301,042	13,408	198,566	20,429	299,189	.....	.....	.....	.....	62,743	943,234	29,555,750
		305 to 44871	33,215	476,761	69,108	974,863	46,830	660,914	80,744	1,122,709	.....	.....	.....	.....	229,897	3,235,247	112,730,550
		9 to 28	1	30	6	180	9	270	203	6,292	.....	.....	.....	.....	219	6,772	208,150
Total		42,573	621,228	88,663	1,276,085	60,247	859,750	101,376	1,428,190	.....	.....	.....	.....	292,859	4,185,253	142,494,450	
Mar. 3, 1865, consols 1867, 3d series.	{ E. R.	4639 to 7200	16,391	298,740	30,416	551,035	19,249	333,181	34,230	591,295	.....	.....	.....	.....	100,286	1,774,251	47,715,650
		245 to 47475	52,024	831,885	112,324	1,795,002	71,751	1,147,498	122,464	1,957,081	.....	.....	.....	.....	358,563	5,731,466	172,173,100
Total		68,415	1,130,625	142,740	2,346,037	91,000	1,480,679	156,694	2,548,376	.....	.....	.....	.....	458,849	7,505,717	219,888,750	

Mar. 3, 1865, consols 1866, 4th series.	E.	1438 to 1785	1,042	21,492	2,259	46,143	528	10,902	1,252	26,524								5,081	105,151	1,794,000			
	R.	105 to 4628	5,848	103,300	17,042	300,911	8,513	150,773	14,630	259,523								46,083	814,507	20,883,100			
	T.	1 to 5			5	175	1	34	1	36								7	245	2,000			
Total			6,890	124,792	19,306	347,229	9,042	161,799	15,883	286,083								51,121	919,903	22,670,100			
Funded loan, 1881	E.	1898 to 4840	9,929	33,465	16,316	64,884	20,527	113,824	121,554	907,835								171,382	1,120,876	137,255,550			
	E. E.	1 to 3681	10,570		14,260		19,300		96,890									141,020		108,494,500			
	R.	1 to 2955	4,916	9,100	7,069	13,378	10,821	24,262	49,520	134,007								72,326	180,747	55,883,200			
	T.	10 to 12							11	350								298	15,290	3,501,000			
Total			25,415	42,565	37,645	78,262	50,648	138,086	270,975	1,042,192							348	9,740	206	6,068	385,237	1,816,913	305,134,250
Louisville and Portland Canal Company.	Assets								425	610								425	610	425,000			
	R.	19947 to 254057							1,170	321								1,170	321	1,170,000			
Total									1,595	931								1,595	931	1,595,000			
District of Columbia 3.65s.	E.	617 to 989	2,160	176,140			5,538	459,916										7,698	636,056	2,877,000			
	R.	1 to 31	123	10,608			569	51,106										692	61,714	290,650			
Total			2,283	186,748			6,107	511,022										8,390	697,770	3,167,650			
Funded loan, 1891	E.	1137 to 3181	2,382	81,924	3,612	109,809	5,944	195,083	39,874	1,358,644								51,812	1,745,460	43,326,300			
	R.	1 to 106	139	2,254	367	5,998	682	11,168	3,498	57,108								4,686	76,528	3,882,650			
Total			2,521	84,178	3,979	115,807	6,626	206,251	43,372	1,415,752								56,498	1,821,988	47,208,950			
Consols, 1907	E.	3241 to 10884	47,890	4,718,294	115,218	11,167,720	30,738	2,944,630	92,891	9,133,378								286,737	27,964,022	122,176,300			
	R.	1 to 98	248	19,862	640	51,531	426	35,500	1,649	158,582								2,963	265,475	1,938,400			
	T.	2 to 8	7	616	12	1,085	3	279	4	282								26	2,262	7,050			
Total			48,145	4,738,772	115,870	11,220,336	31,167	2,980,409	94,544	9,292,242								289,726	28,231,759	124,121,750			

VIII.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
March 31, 1848								123		1		2			126	152	\$136,000
June 14, 1858							147		117						147	117	147,000
February 8, 1861							4,677		7,400						4,677	7,400	4,677,000
July 17 and August 5, 1861	3,382	6,965	13,639	26,745	27,181	32,181	48,977		67,616						93,179	133,507	64,100,500
February 25, 1862:																	
First series	291	5,471	319	5,886	96	1,815	98		1,923						804	15,095	192,450
Second series	268	4,612	629	10,561	182	3,352	167		2,898						1,246	21,423	334,300
Third series	333	4,747	849	12,001	308	4,353	456		6,442						1,946	27,543	711,550
Fourth series	146	1,963	525	6,807	113	1,532	214		3,197						998	13,499	330,300
March 3, 1863	1,369	2,060	4,553	6,731	5,719	7,721	18,157		27,730						29,798	44,242	21,540,250
March 3, 1864, 10-40s	3,227	77,876	11,112	268,100	22,799	1,119,358	40,152		1,972,033						77,290	3,437,367	52,824,050
June 30, 1864	117	2,052	446	7,917	201	3,554	321		5,760						1,085	19,283	471,950
March 3, 1865:																	
First series, May and November	6	117	118	2,014	54	938	212		4,994						390	8,063	251,100
Second series, consols 1865	42,573	621,228	88,663	1,276,085	60,247	859,750	101,376		1,428,190						292,859	4,185,258	142,494,450
Third series, consols 1867	68,415	1,130,625	142,740	2,346,037	91,000	1,480,679	156,694		2,548,376						458,849	7,505,717	219,888,750
Fourth series, consols 1868	6,890	124,792	19,306	347,229	9,042	161,799	15,893		286,083						51,121	919,903	22,679,100
Funded loan, 1881	25,415	42,565	37,645	78,262	50,648	138,086	270,975		1,042,192		348	9,740	206	6,068	385,237	1,316,913	305,134,250
Louisville and Portland Canal Co							1,595		931						4,595	931	1,595,000
Louisville and Portland Canal Co	2,283	186,748			6,107	511,022									8,390	697,770	3,167,650
District of Columbia, 3.65s	2,521	84,178	3,979	115,807	6,626	206,251	43,372		1,415,752						56,498	1,821,988	47,208,950
Funded loan, 1891	48,145	4,738,772	115,870	11,220,336	31,167	2,980,409	94,544		9,292,242						289,726	28,231,759	124,121,750
Consols 1907																	
Total	205,381	7,034,771	440,393	15,730,518	311,490	7,512,800	798,140	18,114,028	1	350	9,740	206	6,068	1,755,961	48,407,925	1,012,006,350	

VIIIa.—CONSOLIDATED RECAPITULATION OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE AND OF THOSE ON FILE JUNE 30, 1888.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.	\$5,000.	\$10,000.	Total number of bonds.	Total number of coupons.	Amount of bonds.			
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.							
March 31, 1848	E. 1 to 60							225	783	24	114	13	59	1	5	263	961	\$372,000
	R. 1 to 469							6,365	61,748	232	3,547	136	2,574	25	421	6,758	68,290	7,991,000
	T. 1 to 3							7	151							7	151	7,000
June 14, 1858	E. 1 to 169							3,810	49,780							3,810	49,780	3,810,000
	R. 1 to 430							13,743	1,557							13,743	1,557	13,743,000
	T. 1 to 92							1,578	17,051							1,578	17,051	1,578,000
June 22, 1860	E. 1 to 45							735	6,641							735	6,641	735,000
	R. 1 to 22							937	653							937	653	937,000
	T. 1 to 7							59	254							59	254	59,000
February 8, 1861	E. 1 to 770							5,006	113,330							5,006	113,330	5,006,000
	R. 1 to 611							3,521	2,796							3,521	2,796	3,521,000
	T. 1 to 12							156	4,137							156	4,137	156,000
July 17 and August 5, 1861.	E. 1 to 5320	4,284	91,397	16,709	957,671	25,991	611,145	73,247	1,852,823							120,231	2,913,036	88,127,600
	R. 1 to 2100	1,462	1,201	5,986	4,622	11,799	13,648	18,846	25,239							38,093	44,710	25,417,200
	T. 1 to 4					2	68	19	171							21	237	20,000
February 25, 1862, first series.	E.E. 1 to 2479	920		3,815		10,172		18,468								33,365		23,971,500
	R. 2 to 3514	3,552	109,593	4,342	132,580	3,940	126,094	13,894	455,372							25,728	823,639	16,475,800
	T. 1 to 40669	26,079	522,088	38,063	761,813	35,829	716,420	59,450	1,189,019							159,421	3,189,340	82,474,750
February 25, 1862, second series.	R. 1 to 343	1,046	23,806	1,141	30,858	230	6,405	750	21,415							3,167	87,484	1,031,400
	E. 2 to 3632	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741							25,390	815,342	15,288,400
	R. 1 to 40670	23,891	445,726	58,595	1,090,190	37,090	687,759	57,823	1,070,787							177,399	3,294,462	83,422,050
February 25, 1862, third series.	E. 2 to 349	959	26,304	2,094	56,561	273	7,594	811	23,129							4,137	113,588	1,204,850
	R. 1 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,702	385,407							21,636	677,318	13,555,900
	T. 1 to 40664	15,139	248,512	47,845	784,323	28,544	461,037	65,838	1,052,721							157,366	2,546,593	85,651,450
February 25, 1862, fourth series.	R. 2 to 346	591	16,154	1,593	42,378	115	3,211	464	12,866							2,763	74,609	710,350
	E. 1 to 3845	3,913	103,913	12,445	316,255	4,781	138,987	18,865	592,383							40,004	1,151,568	22,695,650
	R. 1 to 40667	20,279	292,142	75,634	1,083,174	30,175	548,577	100,531	1,383,090							235,619	3,306,983	128,695,850
March 3, 1863	T. 3 to 351	868	23,709	2,554	67,910	269	7,430	1,016	29,319							4,707	128,368	1,449,300
	E. 1 to 3118	2,313	54,050	7,484	179,272	9,097	242,093	34,608	960,298							53,502	1,435,722	40,020,550
	R. 1 to 1099	237		1,116		1,781		6,333								9,487		7,346,950
March 3, 1864, 10-40s.	E.E. 1 to 1017	652	581	2,133	2,074	2,736	3,401	8,184	11,791							13,705	17,907	9,797,900
	R. 1 to 5579	14,301	498,833	45,629	1,594,853	32,833	2,383,068	81,482	6,014,037							174,845	10,490,731	103,228,450
	T. 1 to 5081	2,956	71,049	10,401	250,939	22,212	1,108,988	38,923	1,935,397							74,492	3,366,373	51,216,900
	R. 1 to 89	22	748	89	3,026	295	20,562	1,099	75,691							1,509	100,027	1,256,500

The following exchanged, redeemed, and transferred United States coupon bonds, after having been entered in the numerical registers of the Note, Coupon, and Currency Division, are now on file in the Loan Division of the Register's Bureau:

Loans.	Case numbers (inclusive).	Number of bonds.	Number of coupons attached.	Amount of bonds.
April 15, 1842	{ R. 1 to 365 } { E. 1 to 229 }	2, 315	.....	\$1, 773, 000
September 9, 1850 (Texan indemnity)	R. 1 to 138	4, 826	33, 153	1, 558, 000
March 2, 1861 (Oregon war debt)	{ R. 1 to 263 } { T. 1 to 124 }	3, 108	13, 763	4, 826, 000
		1, 312	16, 945	1, 086, 900
Total		11, 561	63, 861	450, 500
				2, 694, 400

The following United States coupon bonds were delivered to the destruction committee by the Loan Division of the Register's Bureau to be destroyed *statistically*, after having been entered in the numerical register of the Note, Coupon, and Currency Division:

Loans.	Case numbers (inclusive).	Number of bonds.	Amount of bonds.
April 15, 1842	S. R. 1	98	\$123, 000
June 30, 1864	S. R. 1	1, 000	100, 000
March 3, 1865:			
First series, May and November	S. R. 1	450	450, 000
Third series, consols of 1867	S. R. 1 and 2	4, 495	4, 487, 850
Fourth series, consols of 1868	S. R. 1	1, 174	262, 150
Total		7, 217	5, 423, 000

S. R.—Statistical redemptions, *t. e.*, retired before issue.

IX.—NUMBER AND AMOUNT OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1888.

Authorizing act.	Number of coupons.	Amount.
Act April 15, 1842	42,268	\$1,994,580.00
Act March 3, 1843	26,657	860,925.00
Act March 31, 1848	222,212	7,664,010.00
Act September 9, 1850 (Texan indemnity)	107,805	2,695,125.00
Act June 14, 1858	459,372	11,484,300.00
Act June 22, 1860	26,318	657,950.00
Act February 8, 1861	216,378	6,491,340.00
Act March 2, 1861 (Oregon war debt)	123,553	1,758,128.00
Act July 17 and August 5, 1861	3,500,399	73,242,207.00
Act July 17, 1861 (old 7-30s)	2,326,771	23,652,537.42
Act February 25, 1862	15,300,167	238,350,513.00
Act March 3, 1863 (6 per cent.)	1,076,889	23,128,502.00
Act March 3, 1863 (two-year 5 per cent.)	879,126	7,169,178.75
Act March 3, 1864 (10-40s)	2,647,956	46,501,702.00
Act June 30, 1864	1,507,921	32,665,241.50
Act June 30, 1864, and March 3, 1865 (7-30s)	12,835,182	123,329,472.02
Act March 3, 1865:		
First series	3,516,846	82,293,721.50
Second series, consols of 1865	8,181,556	121,047,796.50
Third series, consols of 1867	11,689,305	161,039,425.00
Fourth series, consols of 1868	1,283,386	16,336,578.50
Act July 8, 1870 (certificates of indebtedness)	6,102	122,040.00
Louisville and Portland Canal Company	16,349	490,470.00
District of Columbia:		
3.65 per cent., fifty-year funding	441,222	2,998,438.46
6 per cent., permanent improvement	176,593	2,117,445.00
7 per cent., permanent improvement	23,099	435,442.00
6 per cent., twenty-year funding	66,125	614,218.50
6 per cent., thirty-year funding	18,167	365,358.00
5 per cent., twenty-year funding	18,347	304,335.00
Ten-year Bowen	3,099	16,821.00
Water stock	7,437	260,285.00
Market stock	2,144	82,163.75
Steam force pump	10	182.50
Funded loan of 1881 (5 per cent.)	10,281,455	96,728,880.63
Funded loan of 1891 (4½ per cent.)	3,667,490	32,577,967.53
Consols of 1907 (4 per cent.)	18,513,913	62,457,032.00
Total	94,226,549	1,181,914,252.56

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and recent references to those received prior to that date indicate that they were not accurately classified under their respective loans; but it is believed that in aggregate number and (face) value this statement is in the main correct.

X.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1888.

	Lot number.	Report number.	Denominations.							Amount.	
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.		\$10,000.
Seven-thirty Treasury notes* (act July 17, 1861):											
Dated August 19, 1861.....					71,641	90,000	24,200	22,922	1,089		\$53,049,050.00
Dated October 1, 1861.....					82,365	103,075	46,391	37,998	1,871		84,974,250.00
Dated October 1, 1861, issued on warrants.....					527	1,066	1,117	1,380			2,071,450.00
Total issue.....					154,533	194,141	71,708	62,300	2,960		140,094,750.00
Redeemed.....		11228 to 263693			154,487	194,101	71,703	62,295	2,960		140,083,950.00
Outstanding.....					46	40	5	2			10,800.00
Seven-thirty Treasury notes, act June 30, 1864 (first series):											
Printed.....					639,000	617,000	189,076	143,048	6,244		362,456,000.00
Not issued.....					249,953	49,796	15,075	22,261	1,995		57,250,750.00
Destroyed, having been received in exchange for other denominations.....					889,047	567,204	174,001	120,787	4,249		305,205,250.00
						5	23	10	5		47,000.00
Burned with captured train.....					889,047	567,199	173,978	120,777	4,244		305,158,250.00
					10	30	13	10			20,000.00
Canceled.....					889,037	567,169	173,965	120,767	4,244		305,138,250.00
					25,085	1,130	2,299	2,239	78		5,145,750.00
Issue.....					363,952	566,039	171,666	118,528	4,166		299,892,500.00
Redeemed.....		19741 to 262688			363,666	565,810	171,648	118,523	4,166		299,941,300.00
Outstanding.....					286	229	18	5			51,200.00
Seven-thirty Treasury notes, act March 8, 1865 (second series):											
Printed.....					186,251	329,773	175,800	180,272	4,090		331,911,850.00
Destroyed, having been received in exchange for other denominations.....					3,325	1,546	118	307	45		911,850.00
Issue.....					182,926	338,227	175,682	179,965	4,045		331,000,000.00
Redeemed.....		19248 to 257543			182,867	338,100	175,653	179,962	4,045		330,966,850.00
Outstanding.....					59	127	29	3			33,150.00

* Of these \$45,000 was not issued, but sent to the Register's office as statistical, and \$50,000 was an exchange of one hundred \$500 notes for ten of \$5,000, the real issue and redemption being \$95,000 less than the apparent.

X.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1888—Continued.

	Lot number.	Report number.	Denominations.								Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	
Seven-thirty Treasury notes, act March 3, 1865 (third series):											
Printed					359,492	479,079	108,655	71,889	1,684		\$200,519,000.00
Destroyed, having been received in exchange for other denominations					16,172	6,999	1	10			1,519,000.00
Issue					343,320	472,080	108,654	71,879	1,684		199,000,000.00
Redeemed		258483 to 263762			343,092	471,854	168,640	71,871	1,684		198,951,000.00
Outstanding					228	226	14	8			49,000.00
Certificates of indebtedness, act March 1, 1862, first issue											
Cancelled								153,662	69,268	†13	501,593,241.65
									600		3,000,000.00
Second issue											
								153,662	68,668	†13	498,593,241.65
								15,145	9,603		63,160,000.00
Redeemed		11124 to 27560						168,807	78,271	†13	561,753,241.65
								168,803	78,271	†13	561,749,241.65
Outstanding								4			4,000.00
One-year 5 per cent. Treasury notes, act March 3, 1863:											
Issue			620,000	822,000	164,800	136,400					44,520,000.00
Redeemed and destroyed	1 to 268		619,442½	821,197	164,667	136,331					44,484,815.00
Outstanding			557½	803	133	69					35,185.00
Less unknown denominations redeemed and lost or stolen before reaching the Register's office											90.00
											35,095.00
Two-year 5 per cent. Treasury notes, act March 3, 1863:											
Issue					136,000	96,800					16,480,000.00
Redeemed and destroyed	1 to 195				135,875	96,776					16,471,350.00
Outstanding					125	24					8,650.00

Two-year 5 per cent. (coupon) Treasury notes, act March 3, 1863:														
Issue						118,112	144,844	80,604	89,308		150,000,000.00			
Redeemed and destroyed	1 to 309					118,072	144,763	80,601	89,289		149,969,400.00			
Outstanding						40	81	3	19		30,600.00			
Less unknown denominations redeemed and lost or stolen before reaching the Register's office											10,600.00			
											20,100.00			
Three-year 6 per cent. compound-interest notes, act March 3, 1863:														
Issue						87,586	54,960	39,444	20,852		17,993,760.00			
Destroyed statistically						2,596	14,780	288	4,404		2,993,760.00			
Redeemed and destroyed	5 to 608					84,940	40,180	39,176	16,448		15,000,000.00			
						84,751	40,115	39,114	16,439		14,984,160.00			
Outstanding						189	65	62	9		15,840.00			
Three-year 6 per cent. compound-interest notes, act June 30, 1864:														
Issue						2,240,984	1,506,292	1,161,520	411,500	114,840	39,420	248,601,680.00		
Destroyed statistically						16,984	8,692	4,320	700	40	20	669,680.00		
Lost in wreck of steamship <i>Golden Rule</i> , May 30, 1865						2,224,000	1,497,600	1,157,200	410,800	114,800	39,400	247,932,000.00		
										1,000		1,000,000.00		
Redeemed and destroyed	1 to 609					2,224,000	1,497,600	1,157,200	410,800	114,800	38,400	246,932,000.00		
						2,221,699	1,495,619	1,155,860	410,506	114,782	38,394	246,757,970.00		
Outstanding						2,301	1,981	1,840	294	18	6	174,030.00		
Gold certificates, act March 3, 1863 (old issue):														
Issue														
Redeemed	1 to 524	28008 to 263765				48,000		116,449	18,000	60,000	64,600	2,500	429,604,900.00	
						47,981		116,383	17,999	59,993	64,600	2,500	429,590,420.00	
Outstanding						19		66	1	7			14,480.00	
Gold certificates, act March 3, 1863, series 1870:														
Issue														
Redeemed	1 to 167	26008 to 259566												
Outstanding										36,000	47,500	21,000	20,000	370,500,000.00
										35,982	47,464	20,995	19,996	370,390,000.00
										18	36	5	4	110,000.00

† Thirteen of irregular denominations aggregating \$1,591,241.65

X.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1888—Continued.

	Lot number.	Report number.	Denominations.							Amount.	
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.		\$10,000.
Gold certificates, act March 3, 1863, series 1871:											
Issue.....						50,000					\$5,000,000.00
Redeemed.....	1 to 91	26008 to 261032				49,950					4,995,000.00
Outstanding.....						50					5,000.00
Gold certificates, act March 3, 1863, series 1875:											
Issue.....						35,894	11,688	14,381	5,977	8,933	143,029,400.00
Redeemed.....		26758 to 264352				35,517	11,597	14,226	5,907	8,771	140,821,200.00
Outstanding.....						377	91	155	70	162	2,208,200.00
Three per cent. certificates, acts March 2, 1867, and July 25, 1868:											
Issue.....									5,831	5,600	85,155,000.00
Redeemed.....									5,830	5,600	85,150,000.00
Outstanding.....									1		5,000.00
Four per cent. refunding certificates, act February 26, 1879:											
Payable to order:											
Issue.....			5,850								58,500.00
Redeemed.....	338 to 10018	27591 to 29375	5,808								58,080.00
Outstanding.....			42								420.00
Payable to bearer:											
Issue.....			3,905,425								39,954,250.00
Redeemed.....	1 to 10102	27590 to 264355	3,981,587								39,815,870.00
Outstanding.....			13,838								138,380.00

NOTE.—The Register's office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.

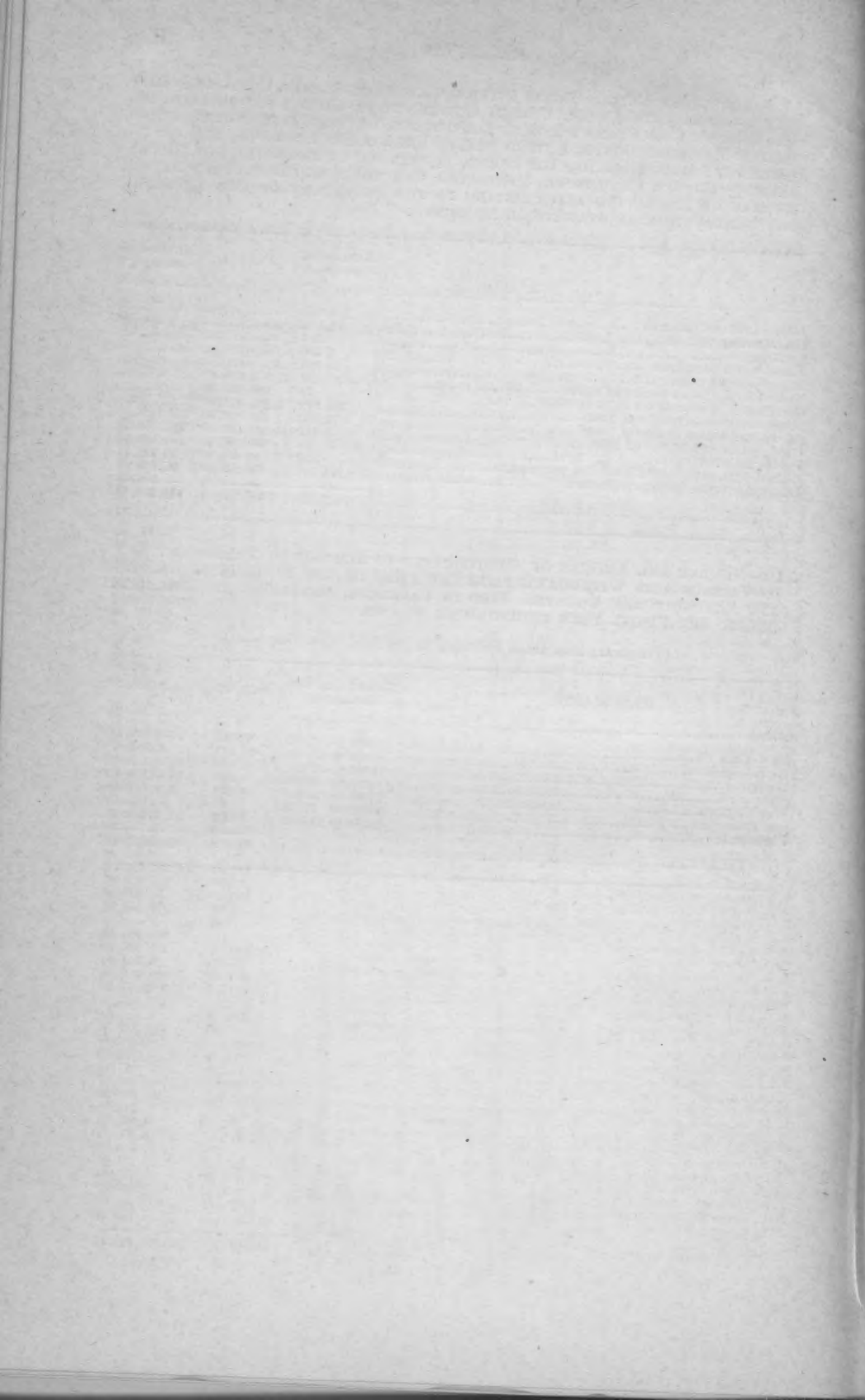
XI.—SCHEDULE OF UNITED STATES INTERNAL-REVENUE STAMPS, CUSTOMS STAMPS, SILVER-CERTIFICATE PAPER, UNITED STATES NOTES, GOLD CERTIFICATES, SILVER CERTIFICATES, CERTIFICATES OF DEPOSIT FOR UNITED STATES NOTES OF 1875, PACIFIC RAILROAD BONDS, UNITED STATES REGISTERED BONDS (4½ PER CENT.), INTERNAL-REVENUE STAMPS REDEEMED, INSPECTORS' COMMISSIONS AND MISCELLANEOUS MATTER UNFINISHED, MUTILATED, CANCELED, AND DELIVERED BY THE BUREAU OF ENGRAVING AND PRINTING TO THE SECRETARY OF THE TREASURY FOR DESTRUCTION ON STATISTICAL ACCOUNT.

	Number of sheets.	Amount.	Number of stamps.
Internal-revenue stamps	620,004		18,772,720
Customs stamps	12,957		106,190
Bond-paper	528		
Silver-certificate paper	1,476		
Miscellaneous matter	26,208		
United States notes (series of 1880)	37,652	\$1,816,440.00	
Certificates of deposit for notes (1875)	33	990,000.00	
Silver certificates (series of 1886)	330,573	3,857,840.00	
Silver certificates (series of 1880)	12,500	1,000,000.00	
Gold certificates (series of 1883)	1,481	14,278,800.00	
Pacific railroad bonds	50	500,000.00	
United States registered bonds (4½ per cent.)	500	5,000,000.00	
Internal-revenue stamps redeemed	199,567	14,888.60	
Total	1,243,529	27,457,968.60	18,878,910

XII.—NUMBER AND AMOUNT OF CERTIFICATES OF DEPOSIT OF TEMPORARY LOAN OF VARIOUS ACTS WITHDRAWN FROM THE FILES OF THE DIVISION OF RECEIPTS AND EXPENDITURES, COUNTED, TIED IN PACKAGES, LABELED, AND SCHEDULED DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

[Temporary loan, act of February 25, 1862, and subsequent acts.]

Place of issue.	Report numbers (inclusive).	Number.	Amount.
New York	10904 to 23579	36,019	\$407,436,741.16
Philadelphia	11042 to 143728	28,912	187,855,410.26
Boston	10957 to 23191	7,952	91,335,701.50
Baltimore	11217 to 25091	1,845	13,847,026.00
Washington	12309 to 24994	3,213	5,534,242.02
San Francisco	13002 to 17573	25	14,764.01
Cincinnati	11274 to 144539	5,959	17,458,795.30
Total		81,925	703,482,680.25



RECEIPTS AND EXPENDITURES DIVISION STATEMENT.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

From Customs.

	Tonnage.	Duties on imports.
J. P. Donworth, collector, Aroostook, Me		\$40,400.37
C. W. Roberts, collector, Bangor, Me	\$89.16	140,696.97
F. B. Torrey, collector, Bath, Me	74.97	58,283.73
S. D. Leavett, collector, Passamaquoddy, Me	824.88	92,624.00
E. Redman, collector, Frenchman's Bay, Me	29.01	764.39
S. J. Anderson, collector, Portland, Me	8,901.52	495,456.66
J. E. Moore, collector, Waldoborough, Me	774.87	1,198.21
E. Cushing, collector, Belfast, Me	158.13	1,080.75
C. A. Spofford, collector, Castine, Me	87.80	187.43
J. P. Lynch, collector, Machias, Me	67.02	66.50
R. T. Rundlett, collector, Wiscasset, Me	112.29	259.50
A. A. Danscom, collector, Portsmouth, N. H.	181.68	6,309.57
B. B. Smalley, collector, Vermont	467.41	881,842.49
L. Saltonstall, collector, Boston, Mass.	45,128.16	21,236,904.02
J. Brady, jr., collector, Fall River, Mass	62.70	40,575.46
W. Howland, collector, New Bedford, Mass	290.73	58,720.70
F. B. Gosa, late collector, Barnstable, Mass	108.18	369.32
V. Chase, collector, Barnstable, Mass	56.19	35.67
F. A. Osgood, late collector, Marblehead, Mass	74.88	4,383.87
F. E. Pedrick, collector, Marblehead, Mass	17.91	2,557.74
S. P. Coffin, collector, Edgartown, Mass	304.86	
George W. Jackman, collector, Newburyport, Mass.	93.51	3,189.81
P. Cobb, collector, Plymouth, Mass	24.36	96,919.97
R. P. Dodge, collector, Salem, Mass	454.23	23,527.67
D. S. Presson, collector, Gloucester, Mass	1,417.74	12,918.47
J. C. Byxbee, collector, New Haven, Conn	410.97	162,858.39
C. C. Hubbard, collector, Hartford, Conn		225,893.39
B. R. Tate, late collector, New London, Conn	19.68	4,611.14
W. M. Stark, collector, New London, Conn	79.86	12,681.43
H. A. Hull, collector, Stonington, Conn	28.98	1,659.36
W. Goddard, collector, Fairfield, Conn	85.08	16,033.56
J. McWilliams, collector, Providence, R. I.	590.79	237,452.40
J. H. Cozzens, collector, Newport, R. I.	199.11	3,923.06
D. Magone, collector, New York, N. Y.	205,204.92	144,426,619.94
A. D. Bissell, collector, Buffalo, N. Y.	17.97	851,809.91
H. E. Morse, collector, Cape Vincent, N. Y.	239.52	61,836.29
J. W. Martin, collector, Genesee, N. Y.	10.83	278,598.27
C. H. Vaughan, collector, Sag Harbor, N. Y.	8.64	
O. W. Cutler, collector, Niagara, N. Y.		341,539.40
W. H. Daniels, late collector, Oswegatchie, N. Y.	132.72	212,306.92
T. L. Harrison, collector, Oswegatchie, N. Y.	9.63	7,564.37
I. B. Poucher, collector, Oswego, N. Y.	1,201.68	588,012.26
William Reed, collector, Champlain, N. Y.	1,991.49	399,181.66
A. D. Cole, collector, Albany, N. Y.		152,929.98
T. M. Poreh, collector, Bridgeton, N. J.	128.28	
O. Kelly, collector, Perth Amboy, N. J.	1,567.67	55,523.18
James Tilton, collector, Great Egg Harbor, N. J.		53.09
W. A. Baldwin, late collector, Newark, N. J.	170.52	1,310.75
W. J. Martin, collector, Newark, N. J.	111.90	457.14
J. Cadwalader, collector, Philadelphia, Pa	58,643.93	18,569,060.61
D. O. Barr, collector, Pittsburgh, Pa		353,062.58
R. H. A. Buckley, collector, Erie, Pa		11,015.05
H. F. Pickels, collector, Delaware	24.57	4,130.73
J. B. Groome, collector, Baltimore, Md.	24,942.61	2,923,880.74
R. D. Cropley, collector, Georgetown, D. C.	95.34	20,993.19
O. H. Russell, collector, Richmond, Va	387.33	15,421.21
W. R. Mayo, collector, Norfolk, Va	2,569.57	17,133.64
J. P. Robinson, collector, Alexandria, Va	101.22	1,000.82
B. P. Lee, collector, Yorktown, Va	2,271.24	171,495.21
A. C. Egarter, collector, Wheeling, W. Va		1,709.04
Carried forward	351,078.24	193,360,041.98

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Customs—Continued.

	Tonnage.	Duties on imports.
Brought forward.....	351,078.24	193,860,041.98
C. H. Robinson, collector, Wilmington, N. C.....	2,881.60	45,214.94
J. A. Richardson, collector, Pamlico, N. C.....	18.09	1,942.96
W. F. Howland, collector, Beaufort, N. C.....	3.15	12.67
T. D. Jervey, collector, Charleston, S. C.....	3,178.61	75,321.66
B. H. Wood, collector, Georgetown, S. C.....	16.80	32.44
H. W. Robertson, collector, Beaufort, S. C.....	796.68	3.75
J. F. Wheaton, collector, Savannah, Ga.....	7,209.48	89,072.25
J. E. Dart, collector, Brunswick, Ga.....	4,432.65	35,981.77
A. M. Wallace, collector, Atlanta, Ga.....	.....	8,571.93
E. A. McWhorter, collector, Saint Mary's, Ga.....	120.09	.....
F. B. Genover, collector, Saint Augustine, Fla.....	6.90	14.05
W. A. Mahoney, collector, Ferdinand, Fla.....	530.31	7,299.89
T. K. Spencer, collector, Tampa, Fla.....	.....	71,116.61
L. V. Harris, collector, Key West, Fla.....	761.55	649,397.49
E. Hopkins, late collector, Saint John's, Fla.....	8.52	146.20
F. C. Sollee, acting collector, Saint John's, Fla.....	98.25	23,561.46
S. A. Moreno, collector, Pensacola, Fla.....	13,760.52	76,736.82
J. E. Grady, collector, Apalachicola, Fla.....	305.58	3.00
J. F. McDowell, collector, Saint Mark's, Fla.....	8.86	.....
W. G. Clark, collector, Mobile, Ala.....	3,048.51	9,462.28
T. M. Favre, collector, Pearl River, Miss.....	3,254.70	2,933.14
W. T. Carrington, collector, Teche, La.....	3.00	.....
B. F. Jonas, collector, New Orleans, La.....	33,419.53	2,761,873.32
C. C. Sweeney, collector, Galveston, Tex.....	5,253.16	226,364.69
F. J. Cooke, collector, Brazos de Santiago, Tex.....	12.64	32,584.53
C. F. Bailey, collector, Corpus Christi, Tex.....	2.19	19,769.16
O. L. Threlkeld, collector, Saluria, Tex.....	.....	19,556.97
J. Magoffin, collector, Paso del Norte, Tex.....	25.36	55,894.97
T. F. Tobin, collector, Memphis, Tenn.....	.....	51,226.19
J. S. Gillespie, collector, Chattanooga, Tenn.....	.....	26,340.15
A. M. Kuhn, collector, Indianapolis, Ind.....	.....	133,936.12
J. B. Cox, collector, Evansville, Ind.....	.....	663.02
J. T. Gotbright, collector, Louisville, Ky.....	.....	518,126.92
W. Caldwell, collector, Cincinnati, Ohio.....	.....	1,294,646.66
W. J. McKinnie, collector, Cuyahoga, Ohio.....	205.74	345,213.11
H. McLyman, collector, Miami, Ohio.....	11.70	33,387.53
J. J. Finch, collector, Sandusky, Ohio.....	.....	4,935.73
A. F. Seeburger, collector, Chicago, Ill.....	89.91	4,832,613.66
D. J. Campan, collector, Detroit, Mich.....	121.27	401,302.06
C. H. Call, collector, Superior, Mich.....	29.13	7,812.66
C. A. Ward, collector, Huron, Mich.....	17.97	97,204.28
D. A. Watson, collector, Michigan, Mich.....	.....	13.12
C. Krez, collector, Milwaukee, Wis.....	.....	305,826.14
T. J. Phelps, collector, La Crosse, Wis.....	.....	5.68
A. Guernon, collector, Minnesota.....	55.48	861,325.00
J. Bookwalter, late collector, Minnesota.....	.....	87.84
H. B. Moore, collector, Duluth, Minn.....	44.40	4,785.99
O. McGlaughlin, collector, Dubuque, Iowa.....	3.30	1,192.34
R. D. Lancaster, collector, Saint Louis, Mo.....	.....	1,632,992.75
J. V. Linde, collector, Saint Joseph, Mo.....	.....	92,005.33
James Burns, collector, Kansas City, Mo.....	.....	215,415.33
R. C. Jordan, collector, Omaha, Nebr.....	.....	27,812.76
J. H. P. Voorhees, collector, Denver, Colo.....	.....	59,937.86
T. A. Cummings, collector, Montana and Idaho.....	.....	352.47
J. Hobson, collector, Oregon, Oregon.....	828.57	37,773.84
F. N. Shurtleff, late collector, Willamette, Oregon.....	100.80	13,323.10
H. Abraham, collector, Willamette, Oregon.....	1,274.79	541,278.41
Q. A. Brooks, collector, Puget Sound, Wash.....	4,725.50	159,733.67
J. Prust, collector, Yakima, Wash.....	.....	25,437.82
A. K. Delancy, collector, Sitka, Alaska.....	190.31	1,567.28
J. McCafferty, late collector, Sitka, Alaska.....	32.79	548.06
J. S. Hager, collector, San Francisco, Cal.....	41,328.16	8,965,684.47
W. H. Pratt, collector, Humboldt, Cal.....	207.59	602.03
T. J. Arnold, collector, San Diego, Cal.....	7,131.97	300,579.85
George Hinds, collector, Wilmington, Cal.....	4,674.12	131,216.67
Amount received from tonnage, as above.....	491,306.26	218,599,867.37
Total receipts from customs.....	.....	491,306.26
Total receipts from customs.....	.....	219,091,173.63

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Sales of Public Lands.

Brought forward.....		\$219 091, 173. 68
W. A. J. Sparks, Commissioner General Land Office.....	\$78. 80	
George N. Black, late receiver of public moneys, Springfield, Ill.....	720. 35	
H. M. Maynard, receiver of public moneys, Marquette, Mich.....	54, 732. 22	
J. M. Welch, receiver of public moneys, Detroit, Mich.....	5, 346. 61	
B. M. Thompson, receiver of public moneys, East Saginaw, Mich.....	5, 943. 42	
E. N. Fitch, receiver of public moneys, Reed City (Grayling), Mich.....	3, 768. 30	
James H. Jones, late receiver of public moneys, Menasha, Wis.....	4, 854. 41	
P. O'Malley, receiver of public moneys, Menasha, Wis.....	6, 467. 35	
A. A. Heald, receiver of public moneys, Saint Croix Falls, Wis.....	3, 198. 81	
T. Boyd, receiver of public moneys, Ashland, Wis.....	22, 124. 37	
V. W. Bayless, late receiver of public moneys, Eau Claire, Wis.....	2. 00	
S. S. Kepler, receiver of public moneys, Eau Claire, Wis.....	20, 075. 89	
M. Barlow, late receiver of public moneys, La Crosse, Wis.....	1, 440. 07	
O. C. Hale, receiver of public moneys, La Crosse, Wis.....	2, 675. 70	
E. B. Sanders, receiver of public moneys, Wausau, Wis.....	34, 190. 95	
H. C. Burbank, late receiver of public moneys, Saint Cloud, Minn.....	100. 00	
C. F. Macdonald, receiver of public moneys, Saint Cloud, Minn.....	86, 707. 71	
C. P. Maginnis, receiver of public moneys, Duluth, Minn.....	6, 955. 90	
D. F. McDermott, receiver of public moneys, Benson, Minn.....	4, 867. 61	
L. K. Aaker, receiver of public moneys, Crookston, Minn.....	30, 642. 54	
P. K. Wiser, receiver of public moneys, Tracy, Minn.....	2, 598. 94	
E. A. Umland, receiver of public moneys, Taylor's Falls, Minn.....	21, 784. 93	
L. L. Anne, late receiver of public moneys, Fergus Falls, Minn.....	4, 883. 47	
K. O. Harris, receiver of public moneys, Fergus Falls, Minn.....	1, 416. 99	
B. Gordon, receiver of public moneys, Redwood Falls, Minn.....	2, 857. 59	
N. Peterson, receiver of public moneys, Worthington, Minn.....	3, 094. 94	
J. R. Thornton, receiver of public moneys, Camden, Ark.....	29, 510. 77	
A. S. Prather, late receiver of public moneys, Harrison, Ark.....	615. 50	
A. L. King, receiver of public moneys, Harrison, Ark.....	37, 234. 68	
A. C. Phillips, late receiver of public moneys, Harrison, Ark.....	43. 01	
A. J. Quidley, receiver of public moneys, Little Rock, Ark.....	41, 510. 05	
H. M. Jacoway, receiver of public moneys, Dardanelle, Ark.....	3, 985. 54	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa.....	10, 286. 16	
J. J. Hoge, receiver of public moneys, Booneville, Mo.....	6 027. 92	
W. R. Edgar, receiver of public moneys, Ironton, Mo.....	10, 628. 21	
W. G. Hobbs, late receiver of public moneys, Springfield, Mo.....	3, 870. 33	
A. H. Wear, receiver of public moneys, Springfield, Mo.....	1, 940. 73	
E. M. Hastings, late receiver of public moneys, Montgomery, Ala.....	93. 50	
William H. Jordan, receiver of public moneys, Montgomery, Ala.....	237, 998. 72	
W. H. Tancre, late receiver of public moneys, Huntsville, Ala.....	23, 574. 46	
J. C. Street, receiver of public moneys, Huntsville, Ala.....	9, 182. 55	
J. T. G. Crawford, receiver of public moneys, Gainesville, Fla.....	142, 868. 07	
R. J. Alcorn, late receiver of public moneys, Jackson, Miss.....	278. 81	
W. McLaurin, receiver of public moneys, Jackson, Miss.....	539, 906. 70	
A. Morgan, late receiver of public moneys, Jackson, Miss.....	1, 495. 69	
A. E. Leumee, receiver of public moneys, Natchitoches, La.....	161, 972. 39	
J. M. Martin, receiver of public moneys, New Orleans, La.....	474, 534. 65	
C. E. Chandler, late receiver of public moneys, Oberlin, Kans.....	. 03	
Tully Scott, receiver of public moneys, Oberlin, Kans.....	459, 902. 71	
E. Gilbert, late receiver of public moneys, Larned, Kans.....	279. 83	
H. M. Bickel, receiver of public moneys, Larned, Kans.....	79, 320. 21	
H. J. Cunningham, late receiver of public moneys, Salina, Kans.....	727. 85	
O. F. Searl, receiver of public moneys, Salina, Kans.....	28, 076. 49	
W. H. Pilkinton, late receiver of public moneys, Wa Keeny, Kans.....	841, 062. 59	
J. Schlyer, receiver of public moneys, Wakeeny, Kans.....	69, 292. 19	
S. L. Gilbert, receiver of public moneys, Wichita, Kans.....	13, 265. 35	
A. J. Harris, receiver of public moneys, Kirwin, Kans.....	123, 516. 95	
S. Thanouser, receiver of public moneys, Garden City, Kans.....	1, 202, 593. 72	
A. A. Carnahan, receiver of public moneys, Concordia, Kans.....	12, 587. 41	
H. M. Waters, late receiver of public moneys, Independence, Kans.....	57. 04	
H. W. Young, receiver of public moneys, Independence, Kans.....	1, 149. 49	
Charles Spalding, receiver of public moneys, Topeka, Kans.....	614. 63	
B. J. Monroe, late receiver of public moneys, Lewiston, Idaho.....	88. 90	
A. J. Shaw, late receiver of public moneys, Lewiston, Idaho.....	10, 500. 38	
Charles M. Force, receiver of public moneys, Lewiston, Idaho.....	10, 612. 32	
H. C. Bransteller, receiver of public moneys, Bois� City, Idaho.....	15, 853. 28	
John Montgomery, receiver of public moneys, Blackfoot, Idaho.....	28, 220. 13	
J. S. Waters, late receiver of public moneys, Hailey, Idaho.....	10, 211. 50	
C. O. Stockslayer, receiver of public moneys, Hailey, Idaho.....	16, 974. 50	
William J. McClure, receiver of public moneys, C�ur d'Alene, Idaho.....	3, 141. 63	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.....	202. 72	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	65, 134. 74	
A. B. Charde, receiver of public moneys, Niobrara, Nebr.....	130, 510. 26	
John Tracey, receiver of public moneys, North Platte, Nebr.....	218, 370. 85	
A. H. Baker, receiver of public moneys, Grand Island, Nebr.....	115, 004. 85	
G. B. Blakely, receiver of public moneys, Sidney, Nebr.....	81, 795. 00	
George W. Dorsey, late receiver of public moneys, Bloomington, Nebr.....	3, 350. 11	
T. W. Tipton, receiver of public moneys, Bloomington, Nebr.....	37, 416. 86	
J. Steinmetz, receiver of public moneys, McCook, Nebr.....	359, 250. 62	

Carried forward.....

6, 089, 180. 45 219, 091, 173. 68

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Sales of Public Lands—Continued.

Brought forward.....	\$6,069,189.45	\$219,061,173.63
A. W. Crites, receiver of public moneys, Chadron, Nebr.....	252,125.08	
S. G. Glover, receiver of public moneys, Valentine, Nebr.....	118,377.62	
E. T. Hudson, receiver of public moneys, Lincoln, Nebr.....	2,972.70	
E. R. Fogg, receiver of public moneys, Beatrice, Nebr.....	200.00	
J. La Fabre, receiver of public moneys, Deadwood, Dak.....	60,535.97	
E. W. Miller, receiver of public moneys, Huron, Dak.....	133,941.92	
L. A. Burke, receiver of public moneys, Aberdeen, Dak.....	150,890.84	
D. T. Bramble, receiver of public moneys, Watertown, Dak.....	134,958.72	
T. T. Singiser, receiver of public moneys, Mitchell, Dak.....	60,956.00	
F. M. Ziebach, receiver of public moneys, Yankton, Dak.....	32,013.72	
D. W. Wallace, late receiver of public moneys, Vermillion, Dak.....	500.00	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	77,249.90	
D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.....	50,379.93	
S. S. Smith, receiver of public moneys, Devil's Lake, Dak.....	96,067.36	
F. S. De Mers, receiver of public moneys, Fargo, Dak.....	85,269.69	
W. S. Hickox, late receiver of public moneys, Durango, Colo.....	83.62	
E. T. Pittman, receiver of public moneys, Durango, Colo.....	29,526.92	
J. McEllis, receiver of public moneys, Denver, Colo.....	542,582.08	
E. W. Anderson, late receiver of public moneys & Central City, Colo.....	26.00	
S. I. Lorah, receiver of public moneys, Central City, Colo.....	15,010.08	
M. L. Allison, receiver of public moneys, Gunnison, Colo.....	5,061.72	
J. B. Kilbourn, receiver of public moneys, Pueblo, Colo.....	169,816.88	
F. H. Shrock, receiver of public moneys, Lamar, Colo.....	268,585.73	
T. W. Burchmell, receiver of public moneys, Leadville, Colo.....	28,796.71	
Chas. D. Peck, receiver of public moneys, Lake City, Colo.....	7,167.01	
J. W. Ross, late receiver of public moneys, Glenwood Springs, Colo.....	4,085.78	
J. S. Swan, receiver of public moneys, Glenwood Springs, Colo.....	18,404.75	
C. A. Coryell, late receiver of public moneys, Del Norte, Colo.....	34,892.04	
T. T. Anderson, receiver of public moneys, Del Norte, Colo.....	9,618.90	
H. C. Wallace, late receiver of public moneys, Salt Lake City, Utah.....	21,534.18	
G. W. Parks, receiver of public moneys, Salt Lake City, Utah.....	40,637.00	
Wm. A. Imes, receiver of public moneys, Bozeman, Mont.....	15,764.65	
H. J. Howell, receiver of public moneys, Helena, Mont.....	147,399.01	
A. Hall, receiver of public moneys, Miles City, Mont.....	1,450.00	
L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex.....	23,989.86	
Jas. Browne, receiver of public moneys, Las Cruces, N. Mex.....	26,337.05	
S. W. Sherfy, late receiver of public moneys, Las Cruces, N. Mex.....	27.85	
Edmund James, receiver of public moneys, Carson City, Nev.....	709.47	
Wm. O. Mills, receiver of public moneys, Eureka, Nev.....	1,757.42	
W. M. Townsend, receiver of public moneys, Lake View, Oregon.....	52,836.99	
J. T. Outhouse, receiver of public moneys, La Grande, Oregon.....	67,572.14	
B. F. Burch, receiver of public moneys, Oregon City, Oregon.....	27,256.47	
A. C. Jones, receiver of public moneys, Roseburgh, Oregon.....	20,859.14	
T. W. Slusher, receiver of public moneys, The Dalles, Oregon.....	76,215.86	
L. S. Howlett, receiver of public moneys, North Yakima, Wash.....	15,201.19	
J. R. Hayden, late receiver of public moneys, Olympia, Wash.....	26,644.96	
H. E. Shields, receiver of public moneys, Olympia, Wash.....	37,805.84	
M. G. Barney, late receiver of public moneys, Spokane Falls, Wash.....	17,914.42	
L. B. Cornell, receiver of public moneys, Spokane Falls, Wash.....	8,633.58	
John O'Keane, receiver of public moneys, Vancouver, Wash.....	37,665.73	
James Braden, late receiver of public moneys, Walla Walla, Wash.....	23,053.28	
D. J. Wilcox, receiver of public moneys, Walla Walla, Wash.....	4,251.05	
H. E. Shields, receiver of public moneys, Seattle, Wash.....	148,303.94	
D. J. Sullivan, receiver of public moneys, Prescott, Ariz.....	8,737.49	
F. W. Smith, receiver of public moneys, Tucson, Ariz.....	121,079.15	
William M. Garrard, receiver of public moneys, Cheyenne, Wyo.....	173,287.15	
H. R. Crosby, late receiver of public moneys, Evanston, Wyo.....	37.41	
William T. Shaffer, receiver of public moneys, Evanston, Wyo.....	93,427.89	
J. J. Orr, receiver of public moneys, Buffalo, Wyo.....	5,380.50	
A. Miller, late receiver of public moneys, Susanville, Cal.....	2.40	
Allen Wood, receiver of public moneys, Susanville, Cal.....	50,081.66	
R. W. Hutchins, receiver of public moneys, Humboldt, Cal.....	100,164.39	
A. W. Eibenschutz, receiver of public moneys, Independence, Cal.....	13,109.83	
T. S. Sherwood, late receiver of public moneys, Marysville, Cal.....	21,475.58	
J. H. Cradock, receiver of public moneys, Marysville, Cal.....	5,536.00	
C. T. Gardner, late receiver of public moneys, Sacramento, Cal.....	60,111.93	
J. T. Linticum, receiver of public moneys, Sacramento, Cal.....	17,854.42	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	496,905.91	
W. H. Bickford, late receiver of public moneys, Shasta, Cal.....	115,497.34	
Robert Kennedy, receiver of public moneys, Shasta, Cal.....	20,390.00	
John E. Budd, receiver of public moneys, Stockton, Cal.....	114,707.11	
T. H. Bell, receiver of public moneys, Visalia, Cal.....	224,517.80	
George O. Tiffany, late receiver of public moneys, Los Angeles, Cal.....	472.74	
I. H. Polk, receiver of public moneys, Los Angeles, Cal.....	223,479.73	
		11,202,017.23
Carried forward.....		230,236,190.86

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward \$230, 293, 190. 86

From Internal Revenue.

Commissioner of Internal Revenue.....	\$23. 82
Treasurer of the United States.....	1, 785. 50
E. W. Booker, collector, Alabama.....	77, 864. 66
T. H. Simmons, collector, Arkansas.....	106, 774. 73
Assa Ellis, collector, 1st California.....	1, 892, 647. 78
R. Barnett, collector, 4th California.....	907, 207. 71
A. Trapp, collector, Connecticut.....	805, 359. 43
J. F. Benedict, collector, Colorado.....	280, 053. 19
W. Walker, collector, Florida.....	348, 840. 65
D. C. Cummings, collector, Georgia.....	382, 814. 33
R. Stine, collector, 1st Illinois.....	9, 483, 818. 28
A. Welch, collector, 2d Illinois.....	6, 339. 78
George A. Winslow, collector, fifth Illinois.....	18, 409, 824. 08
Thomas Cooper, collector, 8th Illinois.....	1, 691, 607. 73
W. B. Anderson, collector, 13th Illinois.....	590, 555. 16
W. D. H. Hunter, collector, 6th Indiana.....	2, 710, 924. 47
M. D. Hanson, collector, 7th Indiana.....	1, 417, 777. 89
J. O. Henderson, collector, 11th Indiana.....	3, 775. 13
B. Webster, collector, 3d Iowa.....	165, 579. 75
A. H. Kuhlmeier, collector, 4th Iowa.....	352, 529. 31
N. F. Acres, collector, Kansas.....	193, 870. 22
H. Wood, collector, 2d Kentucky.....	1, 114, 715. 64
A. Cox, collector, 5th Kentucky.....	6, 683, 987. 22
G. H. Davison, collector, 6th Kentucky.....	3, 714, 291. 25
J. F. Robinson, collector, 7th Kentucky.....	1, 675, 739. 41
T. S. Bronston, collector, 8th Kentucky.....	920, 112. 62
T. S. Shields, collector, Louisiana.....	603, 915. 11
J. K. Roberts, collector, Maryland.....	3, 389, 377. 58
R. W. Banks, collector, Mississippi.....	148. 27
James Shields, collector, Montana.....	144, 993. 46
J. E. Fitzgerald, collector, 3d Massachusetts.....	2, 580, 071. 78
F. J. Pratt, collector, 10th Massachusetts.....	10
J. B. Maloney, collector, 1st Michigan.....	1, 564, 654. 83
George N. Davis, collector, 4th Michigan.....	207, 511. 22
A. Biermann, collector, Minnesota.....	511, 346. 65
F. Barnum, collector, 1st Missouri.....	6, 582, 843. 08
C. Voorhis, collector, 4th Missouri.....	485. 21
C. E. Hasbrook, collector, 6th Missouri.....	1, 326, 909. 46
J. P. McGroaty, collector, New Mexico.....	60, 141. 75
C. Page, collector, New Hampshire.....	461, 412. 13
A. Skillman, collector, Nevada.....	572. 75
S. H. Calhoun, collector, Nebraska.....	2, 782, 624. 19
T. Ferrill, collector, 1st New Jersey.....	148, 689. 44
M. H. Vanderveer, collector, 3d New Jersey.....	5, 403. 97
James Klotz, collector, 5th New Jersey.....	3, 924, 163. 64
R. Black, collector, 1st New York.....	3, 364, 638. 72
J. A. Sullivan, collector, 2d New York.....	1, 569, 587. 68
M. Freidsam, late collector, 3d New York.....	235, 679. 33
L. A. Geigerich, collector, 3d New York.....	5, 986, 143. 67
I. Hess, collector, 14th New York.....	1, 675, 710. 40
W. A. Beach, collector, 21st New York.....	1, 084, 647. 33
J. A. Hanlon, collector, 28th New York.....	2, 100, 300. 56
W. H. Yarbrough, collector, 4th North Carolina.....	1, 035, 053. 39
K. Craig, collector, 5th North Carolina.....	1, 144, 818. 82
A. J. Boyd, late collector, 5th North Carolina.....	3, 625. 68
C. Dowd, collector, 6th North Carolina.....	819. 88
W. T. Bishop, collector, 1st Ohio.....	10, 200, 956. 84
G. L. Johnson, collector, 10th Ohio.....	601, 711. 00
J. W. Newman, collector, 11th Ohio.....	751, 085. 31
J. H. Farley, collector, 18th Ohio.....	892, 532. 07
J. Whiteaker, collector, Oregon.....	177, 110. 46
F. Gerker, collector, 1st Pennsylvania.....	3, 044, 303. 82
J. F. MacGonigle, collector, 9th Pennsylvania.....	1, 793, 157. 99
C. B. Staples, collector, 12th Pennsylvania.....	520, 311. 14
F. Schlandecker, collector, 19th Pennsylvania.....	25. 20
J. Dowlin, collector, 22d Pennsylvania.....	21, 994. 25
E. A. Bigler, collector, 23d Pennsylvania.....	2, 956, 700. 52
D. F. Bradley, collector, South Carolina.....	103, 412. 57
N. Gregg, collector, 2d Tennessee.....	121, 682. 52
H. L. Norvell, late collector, 2d Tennessee.....	150. 00
J. T. Hillsman, collector, 5th Tennessee.....	882, 367. 31
S. B. Cooper, collector, 1st Texas.....	160. 88
I. G. Searcy, collector, 3d Texas.....	128, 940. 10
R. M. Anderson, collector, 4th Texas.....	83, 052. 58
A. L. Ellett, collector, 2d Virginia.....	1, 846, 541. 38
H. Shepperd, collector, 6th Virginia.....	1, 404, 401. 28
J. T. McGraw, collector, West Virginia.....	566, 135. 49
E. C. Wall, collector, 1st Wisconsin.....	2, 613, 318. 58
A. C. Parkinson, collector, 2d Wisconsin.....	367, 965. 63
Carried forward.....	124, 293, 106. 95
	230, 293, 190. 86

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Internal Revenue—Continued.

Brought forward	\$124, 293, 166.95	\$230, 293, 190.86
O. A. Wells, collector, 8d Wisconsin	296.10	
J. M. Morrow, collector, 6th Wisconsin	3, 468.93	
		*124, 296, 871.98

From Consular Fees.

W. G. Allen, consul, Piedras Negras	573.37
W. A. Anderson, consul-general, Montreal	4, 701.25
H. L. Atherton, consul, Pernambuco	895.00
T. Adamson, consul-general, Panama	595.38
C. M. Allen, consul, Bermuda	1, 941.00
W. L. Alden, consul-general, Rome	858.00
H. C. Castwood, consul, San Domingo	649.50
L. T. Adams, consul, Geneva	915.65
T. Abenheim, vice-consul, Stuttgart	1, 293.50
H. C. Armstrong, consul-general, Rio de Janeiro	2, 531.50
J. Anderson, vice-consul, Singapore	223.73
A. T. Archer, vice-consul, Antigua	317.50
D. Atwater, consul, Tahiti	522.50
J. W. Adamson, consul-general, Panama	407.50
E. L. Baker, consul, Buenos Ayres	4, 040.93
G. T. Bromley, consul, Tien-Tsin	32.50
E. Bannister, vice-consul, St. Paul de Loando	5.00
J. H. Brigham, consul, Paso del Norte	3, 331.37
A. Bertrand, consul, St. Johns	1, 093.75
F. Bertram, consul, Aix la Chappelle	570.25
W. J. Black, consul, Nuremberg	2, 834.35
O. Bischoff, consul, Sonneberg	1, 166.96
A. A. Brown, consul, Clifton	583.00
B. F. Bonham, consul-general, Calcutta	7, 911.50
E. Bissinger, consul, Beirut	205.63
W. C. Burchard, consul, Ruatan and Truxillo	212.50
W. A. Brown, consul, San Juan del Norte	512.50
Brown, Shipley & Co., bankers, London	283, 105.47
H. M. Brent, consul, Callao	161.00
E. H. Bryan, consul, Lyons	2, 843.62
W. S. Bird, consul, La Guayra	175.50
Charles Bartlett, consul, Guadeloupe	125.00
J. M. Birch, consul, Nagasaki	130.75
D. T. Bunker, consul, Demerara	1, 202.98
L. D. Boylard, consul, Kingston	1, 827.94
D. N. Burke, consul, Puerto Cabello	900.29
J. S. Benedict, vice-consul, Stratford	1, 293.00
H. C. Boistel, consul, Pernambuco	587.00
A. Badeau, late consul-general, Havana	88.94
James Buckley, vice-consul, Prescott	34.50
Henry Broad, vice-consul, Santos	176.50
J. O. Bridges, consul, Brookville	139.00
S. Bernardi, vice-consul, Florence	90.66
J. J. F. Bandinel, vice-consul, New Chevang	29.80
W. S. Crowell, consul, Amoy	1, 572.00
J. Cardwell, consul-general, Cairo	288.00
J. T. Child, minister, Siam	27.60
J. U. Childs, consul, Guelph	3, 559.25
H. C. Crouch, consul, Milan	2, 548.63
G. L. Catlin, consul, Zurich	2, 848.25
R. T. Clayton, consul, Para	1, 696.14
R. S. Chilton, commercial-agent, Goderich	1, 472.00
J. P. Campbell, consul, Tamatave	446.50
J. F. Campbell, consul, Auckland	170.00
E. Camphausen, consul, Naples	2, 653.94
P. Carroll, consul, Palermo	1, 827.59
E. Conroy, consul, San Juan, Porto Rico	310.00
B. Carnes, vice-consul, Colon	939.64
D. Coleman, commercial agent, St. Etienne	1, 959.15
R. M. Conway, commercial agent, Port Hope	1, 315.00
F. Cass, vice-consul, Amoy	497.50
E. P. Crane, consul, Stuttgart	793.42
S. W. Dabney, consul, Fayal	136.00
Jno. Devlin, consul, Ontario	2, 985.25
T. W. Downs, consul, Quebec	488.75
I. R. Diller, consul, Florence	2, 024.50
L. J. Dupré, consul, San Salvador	6.00
F. F. Dufais, consul, Havre	3, 833.50
H. Dithmar, consul, Breslin	1, 397.36
J. Dittmer, vice-consul, Stettin	464.59
J. C. Dutcher, commercial agent, Port Hope	187.27
R. W. Dunlap, consul, Stratford	1, 061.75

Carried forward

369, 337.15 354, 690, 062.84

* This amount differs from the report of the Commissioner of Internal Revenue. He gives reported collections; this office gives actual receipts by warrants.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	\$369,237.15	\$354,590,062.84
S. Dunkelsbuhler, vice-consul, Nuremberg	349.18	
H. F. Downing, consul, St. Paul de Loando	17.50	
H. A. Dinsmore, minister, Corea	5.00	
D. Eckstein, consul, Amsterdam	2,485.82	
W. C. Emmert, consul, Smyrna	2,248.39	
J. Eddy, commercial agent, Chatham	2,438.98	
H. A. Ehringer, consul, Cienfuegos	1,110.00	
F. Ellison, consul, St. Helena	3.50	
B. J. Franklin, consul, Hankow	381.58	
A. F. Fay, consul, Stettin	1,013.42	
J. Falkenbach, consul, Barmen	4,341.15	
B. Folsom, consul, Sheffield	4,014.41	
J. S. Farror, consul, Port Samia	1,347.50	
Jas. Fletcher, consul, Genoa	2,026.00	
B. F. Farnham, consul, Bombay	542.00	
W. C. Fox, consul, Bremen	1,295.00	
Chas. Forster, consul, Elberfeld	2,504.52	
A. Francis, commercial agent, Port Stanley	1,151.00	
C. K. Greathouse, consul, Apea	12,601.15	
W. A. Garesche, consul, Martinique	277.00	
G. Gade, consul, Christiansa	439.37	
Geo. Gifford, consul, Basle	2,875.21	
H. W. Gilbert, consul, Trieste	2,710.71	
S. Goutier, consul, Cape Haytien	341.50	
H. Gillman, consul, Jerusalem	65.50	
W. F. Grinnell, consul, Bradford	5,357.81	
C. T. Grellet, consul, Algiers	100.00	
G. W. Griffin, consul, Sydney	1,482.35	
N. J. George, consul, Charlottetown	575.00	
G. B. Goodwin, consul, Annaberg	3,051.13	
T. D. Golding, vice-consul, La Guayra	290.50	
A. E. Govea, vice-consul, Mozambique	1.00	
F. R. Grist, vice-consul, Venice	87.68	
A. N. Hathaway, consul, Nice	79.00	
D. C. Hickey, vice-consul, Charlottetown	24.50	
E. L. Hamilton, consul, Apia	59.75	
J. B. Hughes, consul, Birmingham	4,177.15	
O. Hatfield, consul, Batavia	258.50	
W. C. Hall, consul, Prescott	1,239.00	
E. J. Hall, consul, Manchester	5,845.44	
T. E. Heenan, consul, Odessa	96.00	
J. R. Hosmer, secretary legation, Guatemala	90.00	
J. W. Harper, consul, Munich	223.42	
T. W. Hotchkiss, commercial agent, Ottawa	6,249.25	
D. W. Herring, consul, Tegucigalpa	1.50	
T. W. Howard, consul, Montevideo	610.50	
J. D. Hoff, consul, Vera Cruz	4,039.00	
W. Heidegger, vice-consul, Matanzas	351.80	
J. L. Hance, consul, Turk's Island	249.50	
J. B. Hawes, consul, Reichenburg	169.77	
J. Hutchison, vice-consul, Funchal	164.50	
G. H. Heap, consul-general, Constantinople	194.50	
W. Hummel, vice-consul, Munich	113.70	
E. H. Ingraham, consul, Cadiz	722.00	
C. E. Jackson, consul, Antigua	712.50	
C. B. Johnson, vice-consul, Port Samia	273.50	
H. A. Johnson, consul, Venice	919.11	
E. Jussen, consul-general, Vienna	6,782.19	
T. R. Jernigan, consul, Osaka and Hogo	4,318.00	
T. C. Jones, consul, Funchal	197.50	
A. C. Jones, consul, Nagasaki	80.00	
Charles Jonas, consul, Prague	3,086.84	
W. S. Jones, consul, Messina	1,784.83	
E. Johnson, consul, Pictou	1,895.07	
E. R. Jones, consul, Cardiff	265.50	
William Köster, consul, Mannheim	375.00	
J. D. Kennedy, consul-general, Shanghai	6,640.22	
C. P. Kimball, consul, Stuttgart	1,558.00	
S. H. Keedy, consul, Rheims	1,841.70	
R. Kolster, vice-consul, Puerto Cabello	1,108.95	
W. H. King, vice-consul, Port Stanley	807.50	
A. Loening, consul, Bremen	6,187.04	
R. Letcher, consul, Rio Grande do Sul	338.00	
L. A. Lathrop, consul, Bristol	1,237.00	
E. P. C. Lewis, consul-general, Portugal	1,012.50	
C. S. Le Boutillier, vice-consul, Gaspe Basin	28.00	
W. W. Lang, consul, Hamburg	4,611.86	
G. Lucke, consul, Sherbrooke	1,186.55	
R. W. Loughery, consul, Acapulco	582.50	
W. R. Lewis, consul, Tangier	67.00	
J. A. Lewis, consul, Sierra Leone	84.50	

Carried forward

499,808.15 354,590,062.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	\$499,808.15	\$354,390,062.84
J. Mueller, consul, Frankfurt	6,765.77	
James Murray, consul, St. Johns, New Brunswick	6,361.61	
William Morey, consul, Ceylon	783.50	
George H. Murphy, consul, Chemnitz	1,460.35	
S. R. Miller, consul, Leipsic	4,242.13	
J. C. Monaghan, consul, Mannheim	3,038.51	
H. T. Merritt, consul, Aix la Chapelle	5,707.49	
D. M. Mullen, commercial agent, Sagua La Grande	582.50	
B. Mackey, consul, Rio Grande do Sul	1,761.41	
G. L. Mayes, consul, Nuevo Laredo	598.89	
J. T. Mason, consul, Dresden	2,998.94	
O. Malmros, consul, Leith	1,138.50	
E. C. Moore, consul-general, Mexico	31.75	
W. H. Moffitt, consul, Athens	54.50	
J. M. Morgan, consul-general, Melbourne	712.00	
F. H. Mason, consul, Marseilles	4,106.00	
C. L. Mitchell, vice-consul, Piedras Negras	349.57	
H. C. Marston, consul, Malaga	1,371.56	
E. W. Mealy, consul, Munich	2,002.50	
O. McGarr, consul-general, Guayaquil	528.00	
J. L. McCaskill, consul, Dublin	2,121.22	
J. T. Miller, vice-consul general, Rio de Janeiro	570.50	
J. S. McDonald, vice-consul, Antigua	48.91	
C. R. McCall, vice-consul general, Rio de Janeiro	600.50	
J. T. Montgomery, vice-consul, Port Hope	573.68	
T. J. McLain, jr., consul, Nassau	587.50	
L. V. Moore, vice-consul, Lyons	928.78	
J. R. Noonan, consul, Pictou	84.50	
R. S. Newton, vice-consul, St. Paul de Loando	17.00	
F. Nachod, vice-consul, Leipsic	500.00	
P. Naylor, vice-consul, Geneva	179.35	
William Old, late consul, Brookville	251.50	
George Ortelli, vice-consul, Sonneberg	1,316.16	
J. S. Potter, consul, Crefeld	9,549.34	
J. H. Putnam, consul-general, Honolulu	6,045.10	
P. Pels, vice-consul, Batavia	240.00	
M. H. Phelan, consul-general, Halifax	3,478.00	
T. T. Pettus, consul, Ningpo	35.00	
E. S. Pratt, minister, Persia	5.00	
T. T. Prentiss, consul, Port Louis	35.50	
E. H. Plumacher, consul, Maracaibo	2,430.05	
D. L. Pringle, secretary legation, Guatemala	1,065.00	
H. Pease, consul, Santiago, Cape Verde Islands	27.50	
M. Polachek, consul, Ghent	1,146.30	
J. W. Perch, consul general, Mexico	11.00	
H. H. Pendleton, consul, Southampton	30.75	
J. J. Piatt, consul, Cork	392.58	
W. S. Preston, consul, Verviers and Liege	3,345.80	
F. H. Pierce, consul, Matanzas	895.00	
L. Ferrone, consul, Messina	1,205.61	
G. O. Prince, vice-consul general, St. Petersburg	83.00	
W. Y. Patch, consul, St. Stephen	691.50	
S. A. Pratt, consul, Zanzibar	110.75	
W. O. Patton, consul, Bahia	553.00	
B. F. Peixotto, consul, Lyons	123.89	
D. J. Partello, consul, Dusseldorf	1,247.50	
J. C. Quiggle, consul, Port Stanley	1,601.75	
L. G. Reed, consul, Barbadoes	1,039.00	
A. Richman, consul, Milan	43.05	
C. T. Russell, consul, Liverpool	43,469.80	
J. W. Romeyn, consul, Valparaiso	375.20	
A. Roberts, consul, Hamilton	1,709.75	
O. E. Reemer, consul, Santiago de Cuba	412.50	
E. D. ropes, jr., vice-consul, Zanzibar	133.50	
W. A. Reed, vice-consul, San Domingo	195.50	
J. L. Rathbone, consul-general, Paris	11,007.49	
M. Reinberg, vice-consul, Guayaquil	1,172.50	
H. B. Ryder, consul, Copenhagen	757.00	
G. W. Roosevelt, consul, Bordeaux	5,487.29	
F. Raine, consul, Berlin	6,512.66	
W. T. Rice, consul, Horgen	1,097.33	
J. M. Rosse, consul, Three Rivers	1,422.07	
J. A. Sutter, jr., consul, Acapulco	160.50	
C. Seymour, consul, Canton	2,245.00	
B. Stockton, consul, Rotterdam	2,909.38	
B. J. Stevens, consul, Victoria	2,009.00	
G. W. Savage, consul, Belfast	4,756.19	
H. M. Sewal, consul-general, Apia	62.01	
H. A. Shackelford, consul, Nantes	397.50	
J. H. Stewart, consul, Antwerp	2,943.50	
V. A. Sartori, consul, Leghorn	1,518.91	
L. A. Spalding, consul, Aix la Chapelle	1,895.86	

Carried forward.....

\$50,863.84 \$54,390,062.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward.....	\$650,863.84	\$354,390,062.84
Jasper Smith, consul, Nottingham.....	1,689.50	
F. H. Schenck, consul, Barcelona.....	280.00	
A. G. Studer, consul, Singapore.....	1,547.00	
P. Staub, consul, St. Galle.....	7,040.43	
S. S. Servier, consul-general, Liberia.....	37.50	
J. W. Siler, consul, Cape Town.....	425.00	
H. J. Sprague, consul, Gibraltar.....	411.00	
J. Schoenhof, consul, Tunstall.....	2,418.96	
E. M. Stocking, vice-consul, Quebec.....	7.75	
E. J. Smithers, consul, Chin Kiang.....	929.00	
W. P. Sutton, consul, Matamoros.....	291.50	
William Slade, consul, Brussels.....	3,574.84	
L. Sekeles, vice-consul, Prague.....	252.75	
J. H. Smith, commercial agent, Mayence.....	2,409.75	
W. A. Schofield, consul, Brookville.....	573.44	
J. A. Springer, vice-consul general, Havana.....	2,859.34	
D. Stamatiades, vice-consul general, Constantinople.....	130.50	
A. A. St. Johns, commercial agent, Levuka.....	5.00	
J. E. W. Thompson, consul, Hayti.....	980.75	
George C. Turner, consul, Chemnitz.....	1,302.10	
M. H. Twitchell, consul, Kingston.....	1,465.75	
H. Tolke, vice-consul general, Guatemala.....	5.00	
St. L. A. Touhay, vice-consul, Turin.....	96.92	
J. W. Taylor, consul, Winnipeg.....	772.50	
J. Turner, consul, Amherstberg.....	1,038.00	
M. A. Turner, consul, St. Thomas.....	364.52	
T. W. Tomkinson, consul, Tunstall.....	2,940.87	
F. H. Underwood, consul, Glasgow.....	4,856.05	
George P. Vest, consul-general, Liverpool.....	38.93	
John Visser, vice-consul, Rotterdam.....	427.78	
J. T. Van Ingen, consul, Talcahuano.....	18.00	
F. Von Versen, vice-consul general, Berlin.....	1,354.35	
V. Vifquain, consul, Barranquilla.....	3,021.75	
J. G. Voigt, consul, Manila.....	803.00	
J. F. Valls, vice-consul general, Matamoros.....	104.50	
R. E. Withers, consul, Hong-Kong.....	10,383.14	
E. C. Weilup, consul, Sonneberg.....	934.09	
J. R. Wingfield, consul, San José.....	6.00	
J. B. Weaver, consul, Bahia.....	479.50	
T. M. Waller, consul-general, London.....	10,563.54	
R. O. Williams, consul-general, Havana.....	15,387.98	
J. C. A. Wingate, consul, Foo-Chow.....	498.32	
J. Worthington, consul, Malta.....	28.25	
James Whelan, consul, Fort Erie.....	1,128.50	
George Walker, consul-general, Paris.....	3,238.62	
C. W. Wagner, consul, Toronto.....	4,680.50	
G. S. Williams, consul, Nottingham.....	4,339.45	
L. J. Walker, commercial agent, Dunfermline.....	2,031.91	
W. Walling, consul, Leith.....	1,979.50	
B. Winchester, consul-general, Switzerland.....	838.50	
W. D. Wamer, consul, Cologne.....	3,029.94	
F. H. Wigfall, consul, Leeds.....	2,971.36	
C. H. Way, consul-general, St. Petersburg.....	526.50	
A. B. Wood, consul, Belfast.....	4,597.90	
S. M. Whelpley, vice-consul, Barranquilla.....	728.25	
A. Willard, consul, Guaymas.....	579.00	
W. de H. Washington, commercial agent, London, Ontario.....	2,207.50	
R. K. Wright, jr., consul, Colon.....	855.00	
D. M. White, consul, Sherbrooke.....	2,306.50	
M. B. Waller, vice-consul general, London.....	849.99	
E. Young, consul, Windsor.....	391.50	
J. J. Young, vice-consul, Tahiti.....	95.00	

770,804.11

From Registers' and Receivers' Fees.

M. L. Allison, receiver of public moneys, Gunnison, Colo.....	2,268.80	
L. K. Aaker, receiver of public moneys, Crookston, Minn.....	14,570.30	
L. L. Aune, receiver of public moneys, Fergus Falls, Minn.....	3,844.48	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	23,420.49	
E. T. Anderson, receiver of public moneys, Del Norte, Colo.....	2,323.65	
T. W. Burchmell, receiver of public moneys, Leadville, Colo.....	4,859.85	
L. A. Burke, receiver of public moneys, Aberdeen, Dak.....	15,684.26	
D. L. Bramble, receiver of public moneys, Watertown, Dak.....	20,847.92	
H. C. Bransteller, receiver of public moneys, Boise City, Idaho.....	5,365.91	
H. M. Bickel, receiver of public moneys, Larned, Kans.....	8,002.26	
A. H. Baker, receiver of public moneys, Grand Island, Nebr.....	12,271.32	
G. B. Blakely, receiver of public moneys, Sidney, Minn.....	28,205.00	
B. F. Burch, receiver of public moneys, Oregon City, Oregon.....	11,127.17	
M. G. Barney, receiver of public moneys, Spokane Falls, Wash.....	9,368.08	
James Braden, receiver of public moneys, Walla Walla, Wash.....	25,767.54	
James Browne, receiver of public moneys, Las Cruces, N. Mex.....	6,421.28	
Carried forward.....	193,348.31	355,380,866.95

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Registers' and Receivers' Fees—Continued.

Brought forward.....	\$193,348.31	\$355,360,866.95
L. I. Boyd, receiver of public moneys, Bayfield, Wis.....	6,881.44	
J. E. Budd, receiver of public moneys, Stockton, Cal.....	12,556.09	
W. H. Bickford, receiver of public moneys, Shasta, Cal.....	8,526.53	
T. H. Bell, receiver of public moneys, Visalia, Cal.....	45,237.73	
J. H. Craddock, receiver of public moneys, Marysville, Cal.....	735.50	
L. B. Cornell, receiver of public moneys, Spokane Falls, Wash.....	30,009.35	
C. A. Coryell, receiver of public moneys, Del Norte, Colo.....	17,373.90	
A. B. Charde, receiver of public moneys, Niobrara, Nebr.....	10,367.47	
J. T. G. Crawford, receiver of public moneys, Gainesville, Fla.....	21,745.22	
A. A. Carnahan, receiver of public moneys, Concordia, Kans.....	2,149.55	
A. W. Crites, receiver of public moneys, Chadron, Nebr.....	29,408.16	
F. S. De Mers, receiver of public moneys, Fargo, Dak.....	21,051.56	
J. McC. Ellis, receiver of public moneys, Denver, Colo.....	104,348.09	
N. W. Eibeshutz, receiver of public moneys, Independence, Cal.....	2,924.51	
W. R. Edgar, receiver of public moneys, Ironton, Mo.....	7,345.33	
E. N. Fitch, receiver of public moneys, Reed City, Mich.....	1,897.28	
E. R. Fogg, receiver of public moneys, Beatrice, Nebr.....	81.75	
C. M. Force, receiver of public moneys, Lewiston, Idaho.....	3,040.57	
W. M. Garrard, receiver of public moneys, Cheyenne, Wyo.....	13,067.74	
S. L. Gilbert, receiver of public moneys, Wichita, Kans.....	2,191.41	
B. Gorden, receiver of public moneys, Redwood Falls, Minn.....	2,019.98	
S. G. Glover, receiver of public moneys, Valentine, Nebr.....	14,913.65	
C. F. Gardner, receiver of public moneys, Sacramento, Cal.....	6,781.12	
K. O. Harris, receiver of public moneys, Fergus Falls, Minn.....	908.10	
A. J. Harris, receiver of public moneys, Kirwon, Kans.....	10,773.58	
D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.....	13,808.15	
A. A. Heald, receiver of public moneys, Saint Croix Falls, Wis.....	1,831.07	
A. Hall, receiver of public moneys, Miles City, Mont.....	1,259.13	
H. S. Howell, receiver of public moneys, Helena, Mont.....	17,815.79	
L. S. Howlett, receiver of public moneys, Yakima, Wash.....	16,011.87	
J. R. Hayden, receiver of public moneys, Olympia, Wash.....	3,014.16	
O. C. Hals, receiver of public moneys, La Crosse, Wis.....	1,265.86	
R. W. Hutchins, receiver of public moneys, Humboldt, Kans.....	5,367.34	
J. J. Hoge, receiver of public moneys, Boonville, Mo.....	3,551.88	
W. G. Hobbs, receiver of public moneys, Springfield, Mo.....	6,846.80	
E. T. Hudson, receiver of public moneys, Lincoln, Nebr.....	1,147.56	
W. A. Imes, receiver of public moneys, Bozeman, Mont.....	5,286.89	
A. C. Jones, receiver of public moneys, Helena, Mont.....	10,004.11	
W. C. Jordan, receiver of public moneys, Montgomery, Ala.....	22,569.21	
E. James, receiver of public moneys, Carson City, Nev.....	2,116.30	
H. M. Jacobway, receiver of public moneys, Dardanelle, Ark.....	6,302.33	
R. Kennedy, receiver of public moneys, Shasta, Cal.....	2,894.00	
A. L. King, receiver of public moneys, Harrison, Ark.....	19,513.92	
J. B. Kilbourn, receiver of public moneys, Pueblo, Colo.....	40,141.59	
L. O. Knapp, receiver of public moneys, Santa Fé, N. Mex.....	17,730.14	
S. S. Kepner, receiver of public moneys, Eau Claire, Wis.....	2,751.09	
J. F. Linticum, receiver of public moneys, Sacramento, Cal.....	2,462.41	
S. I. Lorah, receiver of public moneys, Central City, Colo.....	3,584.02	
J. La Fabre, receiver of public moneys, Deadwood, Dak.....	7,918.42	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	6,624.64	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	33,653.20	
A. E. Lence, receiver of public moneys, Natchitoches, La.....	5,398.46	
E. W. Miller, receiver of public moneys, Huron, Dak.....	22,074.27	
C. P. Maginnia, receiver of public moneys, Duluth, Minn.....	6,390.00	
D. F. McDermott, receiver of public moneys, Benson, Minn.....	3,183.38	
C. F. McDonald, receiver of public moneys, Saint Cloud, Minn.....	10,835.24	
J. Montgomery, receiver of public moneys, Oxford, Idaho.....	6,567.00	
M. H. Maynard, receiver of public moneys, Marquette, Mich.....	6,792.35	
W. O. Mills, receiver of public moneys, Eureka, Nev.....	4,595.83	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa.....	3,014.95	
W. McLauren, receiver of public moneys, Jackson, Miss.....	15,960.65	
J. M. Martin, receiver of public moneys, New Orleans, La.....	13,438.41	
W. J. McClure, receiver of public moneys: César d'Alene, Iowa.....	1,274.45	
J. J. Orr, receiver of public moneys, Buffalo, Wyo.....	873.00	
J. T. Outhouse, receiver of public moneys, La Grande, Oregon.....	13,124.59	
F. O'Keane, receiver of public moneys, Vancouver, Wash.....	12,735.14	
P. O'Malley, receiver of public moneys, Menasha, Wis.....	808.93	
I. N. Polk, receiver of public moneys, Los Angeles, Cal.....	36,362.56	
E. T. Pittman, receiver of public moneys, Durango, Colo.....	3,975.08	
C. D. Peck, receiver of public moneys, Lake City, Ark.....	979.50	
W. H. Pilkinton, receiver of public moneys, W. Keeny, Kans.....	63,176.92	
A. Peterson, receiver of public moneys, Worthington, Minn.....	2,475.14	
G. W. Parks, receiver of public moneys, Salt Lake City, Utah.....	9,413.66	
A. J. Quindley, receiver of public moneys, Little Rock, Ark.....	6,139.65	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo.....	1,363.45	
E. H. Shrock, receiver of public moneys, Lamar, Colo.....	67,094.46	
T. F. Singiser, receiver of public moneys, Mitchell, Dak.....	18,004.00	
O. F. Searl, receiver of public moneys, Salina, Kans.....	6,198.13	
T. Scott, receiver of public moneys, Oberlin, Kans.....	35,454.77	
S. S. Smith, receiver of public moneys, Devil's Lake, Dak.....	13,897.15	
J. Steinmetz, receiver of public moneys, McCook, Nebr.....	26,940.49	
Carried forward.....	1,239,633.41	355,360,866.95

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Registers' and Receivers' Fees—Continued.

Brought forward	\$1,229,633.41	\$355,360,866.95
T. W. Slusher, receiver of public moneys, The Dalles, Oregon	19,813.21	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho	1,720.29	
J. C. Street, receiver of public moneys, Huntsville, Ala.	1,784.20	
W. T. Shaffer, receiver of public moneys, Evanston, Wyo.	2,834.63	
E. B. Sanders, receiver of public moneys, Wausau, Wis.	3,459.99	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.	3,029.65	
D. J. Sullivan, receiver of public moneys, Prescott, Ariz.	4,070.58	
W. A. J. Sparka, Commissioner General Land Office	28.31	
F. W. Smith, receiver of public moneys, Tucson, Ariz.	12,018.88	
C. Spalding, receiver of public moneys, Topeka, Kans.	304.43	
J. Schlyer, receiver of public moneys, Wa Keeny, Kans.	4,459.14	
H. E. Shields, receiver of public moneys, Seattle, Wash.	24,626.47	
J. S. Swan, receiver of public moneys, Glenwood Springs, Colo.	5,251.95	
C. O. Stockslayer, receiver of public moneys, Hailey, Idaho.	2,372.50	
J. R. Thornton, receiver of public moneys, Camden, Ark.	10,775.49	
S. Thanouser, receiver of public moneys, Garden City, Kans.	62,492.25	
B. M. Thompson, receiver of public moneys, East Saginaw, Mich.	708.24	
J. J. Tacey, receiver of public moneys, North Platte, Nebr.	31,488.28	
T. W. Tipton, receiver of public moneys, Bloomington, Nebr.	5,433.19	
W. H. Tancore, receiver of public moneys, Huntsville, Ala.	17,815.00	
W. M. Townsend, receiver of public moneys, Lakeview, Oregon.	8,487.06	
E. A. Umland, receiver of public moneys, Taylor's Falls, Minn.	3,070.89	
F. M. Welch, receiver of public moneys, Detroit, Mich.	404.35	
F. K. Wiser, receiver of public moneys, Tracey, Minn.	2,337.24	
J. S. Waters, receiver of public moneys, Hailey, Idaho.	2,164.00	
H. C. Wallace, receiver of public moneys, Tucson, Ariz.	5,527.87	
A. Wood, receiver of public moneys, Susanville, Cal.	7,027.15	
A. H. Wear, receiver of public moneys, Springfield, Mo.	3,083.03	
D. J. Wilcox, receiver of public moneys, Walla Walla, Wash.	1,568.57	
H. W. Young, receiver of public moneys, Independence, Kans.	517.07	
F. M. Ziebach, receiver of public moneys, Yankton, Dak.	7,991.80	
		1,496,491.12

From Labor, Drayage, and Storage.

S. J. Anderson, collector, Portland, Me.	3,795.32	
C. F. Bailey, collector, Corpus Christi, Tex.	566.63	
James Burns, collector, Kansas City, Mo.	391.26	
A. D. Bissell, collector, Buffalo, N. Y.	218.60	
D. O. Barr, collector, Pittsburgh, Pa.	407.25	
W. Caldwell, collector, Cincinnati, Ohio.	1,165.05	
R. L. Croyley, collector, Georgetown, D. C.	221.31	
J. Cadwalader, collector, Philadelphia, Pa.	4,835.04	
D. J. Campan, collector, Detroit, Mich.	2,397.22	
A. D. Cole, collector, Albany, N. Y.	117.08	
J. J. Cooke, collector, Brazos, Tex.	244.66	
W. G. Clarke, collector, Mobile, Ala.	2.50	
W. H. Daniels, collector, Oswegatchie, N. Y.	37.00	
A. C. Egerton, collector, Wheeling, W. Va.	10.40	
J. B. Groome, collector, Baltimore, Md.	3,034.65	
J. T. Gotbright, collector, Louisville, Ky.	502.62	
A. Guernon, collector, Minnesota, Minn.	167.10	
J. S. Hagar, collector, San Francisco, Cal.	1,290.80	
C. C. Hubbard, collector, Hartford, Conn.	400.00	
R. C. Jordan, collector, Omaha, Nebr.	2.80	
B. F. Jonas, collector, New Orleans, La.	368.45	
T. D. Jervey, collector, Charleston, S. C.	94.02	
A. M. Kuhn, collector, Indianapolis, Ind.	90.40	
R. D. Lancaster, collector, Saint Louis, Mo.	1,277.27	
D. Magone, collector, New York, N. Y.	28,757.38	
W. H. McLyman, collector, Miami, Ohio.	28.40	
John McWilliams, collector, Providence, R. I.	320.86	
W. J. McKinnie, collector, Cuyahoga, Ohio.	562.01	
J. B. Poucher, collector, Oswego, N. Y.	2,701.34	
H. F. Pickels, collector, Wilmington, Del.	28.10	
C. E. Robinson, collector, Wilmington, Del.	24.20	
L. Saltonstall, collector, Boston, Mass.	13,420.69	
C. C. Sweeney, collector, Galveston, Tex.	1,306.50	
F. B. Torrey, collector, Bath, Me.	111.00	
O. L. Threlkeld, collector, Salaria, Tex.	60.00	
T. F. Tobin, collector, Memphis, Tenn.	248.75	
J. Van Der Linde, collector, Saint Joseph, Mo.	224.49	
J. F. Wheaton, collector, Savannah, Ga.	43.95	
		69,475.10

From Services of United States Officers.

T. J. Arnold, collector, San Diego, Cal.	1,796.50	
R. H. Arbuckle, collector, Erie, Pa.	18.00	
S. J. Anderson, collector, Portland, Me.	324.00	
J. C. Byrbee, collector, New Haven, Conn.	612.33	
A. D. Bissell, collector, Buffalo, N. Y.	2,611.94	
Carried forward	5,362.77	356,926,833.17

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Services of United States Officers—Continued.

Brought forward	\$5,362.77	\$356,926,833.17
C. F. Bailey, collector, Corpus Christi, Tex.....	35.00	
W. A. Baldwin, collector, Newark, N. J.....	9.00	
W. Caldwell, collector, Cincinnati, Ohio.....	1,102.00	
J. Cadwalader, collector, Philadelphia, Pa.....	19,644.36	
D. J. Campan, collector, Detroit, Mich.....	1,481.38	
O. W. Cutler, collector, Niagara, N. Y.....	3,956.00	
V. B. Chase, collector, Barnstable, Mass.....	326.36	
C. H. Call, collector, Superior, Mich.....	.96	
J. H. Cozzens, collector, Newport, R. I.....	3.30	
W. H. Daniels, collector, Oswegatchie, N. Y.....	1,399.20	
J. B. Groome, collector, Baltimore, Md.....	15,918.78	
J. T. Gotbright, collector, Louisville, Ky.....	840.70	
A. Guernon, collector, Minnesota, Minn.....	2,937.92	
F. B. Goss, collector, Barnstable, Mass.....	100.00	
J. S. Hager, collector, San Francisco, Cal.....	17,406.58	
George Hinds, collector, Wilmington, Cal.....	2,079.00	
J. V. Harris, collector, Key West, Fla.....	4,406.00	
T. L. Harrison, collector, Oswegatchie, N. Y.....	126.00	
B. F. Jonas, collector, New Orleans, La.....	3,905.75	
T. D. Jervy, collector, Charleston, S. C.....	234.00	
O. Kelly, collector, Perth Amboy, N. J.....	650.00	
R. D. Lancaster, collector, Saint Louis, Mo.....	222.00	
B. P. Lee, collector, Yorktown, Va.....	955.00	
D. Magone, collector, New York, N. Y.....	129,235.40	
J. W. Martin, collector, Genesee, N. Y.....	1,376.40	
J. McWilliams, collector, Providence, R. I.....	730.00	
J. Magoffin, collector, Paso del Norte, Tex.....	1,815.02	
H. B. Moore, collector, Cape Vincent, N. Y.....	18.80	
W. R. Mayo, collector, Norfolk, Va.....	30.00	
J. J. McKinnie, collector, Cuyahoga, Ohio.....	12.00	
D. S. Presson, collector, Gloucester, Mass.....	930.07	
E. Redman, collector, Frenchman's Bay, Me.....	144.00	
E. T. Rundlett, collector, Wiscasset, Me.....	77.93	
C. W. Roberts, collector, Bangor, Me.....	7.20	
A. F. Seeburger, collector, Chicago, Ill.....	3,041.91	
C. C. Sweeney, collector, Galveston, Tex.....	520.56	
L. Saltonstall, collector, Boston, Mass.....	30,095.72	
W. M. Stark, collector, New London, Conn.....	179.17	
B. B. Smalley, collector, Vermont, Vt.....	4,407.50	
B. R. Tate, collector, New London, Conn.....	14.00	
J. F. Wheaton, collector, Savannah, Ga.....	496.37	
C. A. Ward, collector, Huron, Mich.....	7,888.00	
		264,521.31

From Weighing Fees.

D. O. Barr, collector, Pittsburgh, Pa.....	212.52
C. F. Bailey, collector, Corpus Christi, Tex.....	16.00
J. Cadwalader, collector, Philadelphia, Pa.....	2,167.59
D. J. Campan, collector, Detroit, Mich.....	7.98
J. J. Cocke, collector, Brazos, Tex.....	40.00
E. Cushing, collector, Belfast, Me.....	15.00
J. B. Groome, collector, Baltimore, Md.....	111.03
J. T. Gotbright, collector, Louisville, Ky.....	44.60
J. S. Hager, collector, San Francisco, Cal.....	7,641.92
B. F. Jonas, collector, New Orleans, La.....	460.71
T. D. Jervy, collector, Charleston, S. C.....	1.20
J. McWilliams, collector, Providence, R. I.....	23.95
D. Magone, collector, New York, N. Y.....	43,324.54
H. F. Pickels, collector, Wilmington, Del.....	499.40
L. Saltonstall, collector, Boston, Mass.....	6,099.72
A. F. Seeburger, collector, Chicago, Ill.....	35.00
C. C. Sweeney, collector, Galveston, Tex.....	43.65
	60,744.90

From Customs Officers' Fees.

S. J. Anderson, collector, Portland, Me.....	4,092.96
T. J. Arnold, collector, San Diego, Cal.....	1,137.84
J. Cadwalader, collector, Philadelphia, Pa.....	20,583.14
J. B. Groome, collector, Baltimore, Md.....	10,069.01
J. S. Hager, collector, San Francisco, Cal.....	16,953.55
B. F. Jonas, collector, New Orleans, La.....	10,097.66
D. Magone, collector, New York, N. Y.....	187,148.73
J. Magoffin, collector, Paso del Norte, Tex.....	1,947.90
F. I. Phelps, collector, LaCrosse, Wis.....	.80
L. Saltonstall, collector, Boston, Mass.....	36,022.93
A. F. Seeburger, collector, Chicago, Ill.....	9,848.30
	297,902.82
Carried forward.....	357,550,002.20

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward		\$357,550,002.20	
<i>From Mileage of Examiners.</i>			
J. S. Hager, collector, San Francisco, Cal.....		\$94.80	
D. Magone, collector, New York, N. Y.....		3,059.54	
L. Saltonstall, collector, Boston, Mass.....		1,843.45	
			4,997.79
<i>From Fines, Penalties, and Forfeitures—Customs, 1886.</i>			
W. G. Clark, collector, Mobile, Ala.....		27.89	
J. P. Donworth, collector, Aroostook, Me.....		143.53	
A. Guernon, collector, Minnesota, Minn.....		14.42	
J. V. Harris, collector, Key West, Fla.....		4.33	
W. H. Pratt, collector, Humboldt, Cal.....		40.50	
			235.67
<i>From Fines, Penalties, and Forfeitures—Customs, 1887.</i>			
T. J. Arnold, collector, San Diego, Cal.....		2.79	
S. J. Anderson, collector, Portland, Me.....		42.00	
C. F. Bailey, collector, Corpus Christi, Tex.....		790.15	
R. L. Cropley, collector, Georgetown, D. C.....		2.10	
J. J. Cooke, collector, Brazos, Tex.....		177.60	
J. H. Cozzens, collector, Newport, R. I.....		5.00	
D. J. Campan, collector, Detroit, Mich.....		10.00	
A. K. Delaney, collector, Sitka, Alaska.....		121.26	
A. Guernon, collector, Minnesota, Minn.....		79.00	
J. V. Harris, collector, Key West, Fla.....		18.26	
G. W. Jackman, collector, Newburyport, Mass.....		17.13	
B. P. Lee, collector, Yorktown, Va.....		5.00	
O. McLaughlin, collector, Dubuque, Iowa.....		20.00	
D. Magone, collector, New York, N. Y.....		12.18	
C. Mann, collector, Vicksburg, Miss.....		134.05	
W. J. McKinnie, collector, Cuyahoga, Ohio.....		58.85	
J. Magoffin, collector, Paso del Norte, Tex.....		281.28	
F. M. Porch, collector, Bridgeton, N. J.....		15.00	
L. Saltonstall, collector, Boston, Mass.....		42.03	
F. W. Shurtleff, collector, Willamette, Oregon.....		913.02	
B. B. Smalley, collector, Vermont, Vt.....		130.39	
A. M. Wallace, collector, Atlanta, Ga.....		1.10	
D. O. Watson, collector, Michigan, Mich.....		52.55	
			2,920.74
<i>From Fines, Penalties, and Forfeitures—Customs, 1888.</i>			
S. J. Anderson, collector, Portland, Me.....		17.77	
R. H. Arbuckle, collector, Erie, Pa.....		28.63	
T. J. Arnold, collector, San Diego, Cal.....		170.35	
H. Abraham, collector, Willamette, Oregon.....		2,719.55	
W. A. Baldwin, collector, Newark, N. J.....		41.85	
C. F. Bailey, collector, Corpus Christi, Tex.....		221.80	
James Burns, collector, Kansas City, Mo.....		137.05	
J. C. Byxbee, collector, New Haven, Conn.....		17.33	
A. D. Bissell, collector, Buffalo, N. Y.....		125.10	
Q. A. Brooks, collector, Puget Sound, Wash.....		11,514.77	
D. O. Barr, collector, Pittsburgh, Pa.....		4.20	
D. J. Campan, collector, Detroit, Mich.....		2,827.50	
O. W. Cutler, collector, Niagara, N. Y.....		1,431.65	
J. W. Cobb, collector, Paducah, Ky.....		50.00	
A. D. Cole, collector, Albany, N. Y.....		77.12	
R. L. Cropley, collector, Georgetown, D. C.....		114.27	
J. Cadwalader, collector, Philadelphia, Pa.....		1,392.29	
W. G. Clarke, collector, Mobile, Ala.....		183.75	
W. Caldwell, collector, Cincinnati, Ohio.....		439.35	
J. J. Cooke, collector, Brazos, Tex.....		554.86	
C. H. Call, collector, Superior, Mich.....		60.00	
F. F. Cogbill, collector, Petersburg, Va.....		11.20	
J. H. Cozzens, collector, Newport, R. I.....		54.28	
J. B. Cox, collector, Evansville, Ind.....		60.00	
W. H. Daniels, collector, Oswegatchie, N. Y.....		1,253.98	
J. P. Donworth, collector, Aroostook, Me.....		2,386.79	
J. E. Dart, collector, Brunswick, Ga.....		20.00	
A. C. Egarter, collector, Wheeling, W. Va.....		50.00	
T. M. Favre, collector, Pearl River, Miss.....		45.00	
J. J. Finch, collector, Sandusky, Ohio.....		100.00	
J. T. Gotbright, collector, Louisville, Ky.....		260.47	
A. Guernon, collector, Minnesota, Minn.....		467.28	
J. B. Groome, collector, Baltimore, Md.....		1,198.07	
W. Goddard, collector, Fairfield, Conn.....		123.20	
J. E. Grady, collector, Apalachicola, Fla.....		45.00	
J. S. Hager, collector, San Francisco, Cal.....		54,044.28	
J. V. Harris, collector, Key West, Fla.....		374.31	
			82,623.65
Carried forward			357,558,156.40

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Customs, 1888—Continued.

Brought forward.....	\$82,623.65	\$357,558,156.40
W. Howland, collector, New Bedford, Mass.....	1,007.00	
C. C. Hubbard, collector, Hartford, Conn.....	15.25	
F. L. Harrison, collector, Oswegatchie, N. Y.....	150.00	
E. Hopkins, collector, Saint John's, Fla.....	20.12	
John Hobson, collector, Oregon, Oregon.....	8.65	
H. A. Hull, collector, Stonington, Conn.....	64.78	
P. S. Hunter, collector, Tappahannock, Va.....	10.00	
T. Ireland, collector, Annapolis, Md.....	35.00	
T. D. Jervy, collector, Charleston, S. C.....	141.50	
B. F. Jonas, collector, New Orleans, La.....	336.76	
G. W. Jackman, collector, Newburyport, Mass.....	2.87	
C. Krez, collector, Milwaukee, Wis.....	269.59	
A. M. Kuhn, collector, Indianapolis, Ind.....	15.55	
O. Kelly, collector, Perth Amboy, N. Y.....	5.00	
S. D. Leavitt, collector, Passamaquoddy, Me.....	952.22	
R. D. Lancaster, Saint Louis, Mo.....	155.25	
B. P. Lee, collector, Yorktown, Va.....	45.00	
J. F. McDonald, collector, Saint Marks, Fla.....	74.00	
J. M. Mercer, collector, Burlington, Iowa.....	118.15	
D. Magone, collector, New York, N. Y.....	52,914.34	
J. Magoffin, collector, Paso del Norte, Tex.....	1,110.22	
W. J. McKinnie, collector, Oswegatchie, N. Y.....	202.03	
W. H. McLyman, collector, Miami, Ohio.....	450.15	
J. McWilliams, collector, Providence, R. I.....	60.00	
W. R. Mayo, collector, Norfolk, Va.....	25.00	
G. W. Mathis, collector, Little Egg Harbor, N. J.....	5.00	
H. E. Morse, collector, Cape Vincent, N. Y.....	251.99	
O. McGlaughlin, collector, Dubuque, Iowa.....	279.03	
E. A. McWhorter, collector, Saint Mary's, Ga.....	30.00	
W. A. Mahoney, collector, Fernandina, Fla.....	5.05	
J. Madigan, collector, Dunkirk, N. Y.....	25.00	
J. E. Moore, collector, Waldoborough, Me.....	100.00	
S. F. Mills, collector, Eastern, Md.....	17.20	
C. Mann, collector, Vicksburg, Miss.....	552.65	
J. W. Martin, collector, Genesee, N. Y.....	218.65	
S. A. Moreno, collector, Pensacola, Fla.....	17.80	
H. F. Pickels, collector, Wilmington, Del.....	20.00	
F. M. Porch, collector, Bridgeton, N. J.....	76.11	
W. H. Pratt, collector, Humboldt, Cal.....	23.19	
J. B. Poucher, collector, Oswego, N. Y.....	6.93	
F. I. Phelps, collector, La Crosse, Wis.....	1,676.64	
W. Reed, collector, Champlain, N. Y.....	124.15	
C. H. Robinson, collector, Wilmington, N. C.....	18.85	
O. H. Russell, collector, Richmond, Va.....	50.00	
R. T. Rundlett, collector, Wiscasset, Me.....	20.00	
J. A. Richardson, collector, Pamlico, N. C.....	8.83	
E. H. Reynolds, collector, Newark, N. J.....	10.00	
J. P. Robinson, collector, Alexandria, Va.....	2.00	
F. N. Shurtleff, collector, Willamette, Oregon.....	1,963.70	
B. B. Smalley, collector, Vermont, Vt.....	1,934.81	
L. Saltonstall, collector, Boston, Mass.....	2,352.37	
A. F. Seeburger, collector, Chicago, Ill.....	163.75	
C. C. Sweeney, collector, Galveston, Tex.....	58.89	
W. M. Stark, collector, New London, Conn.....	1,974.41	
T. K. Spencer, collector, Tampa, Fla.....	50.00	
G. G. Savage, Cherrystone, Va.....	426.68	
O. L. Threlkeld, collector, Saluria, Tex.....	100.00	
T. F. Tobin, collector, Memphis, Tenn.....	30.00	
J. Tilton, collector, Great Egg Harbor, N. J.....	55.74	
F. B. Torrey, collector, Bath, Me.....	42.56	
J. H. P. Voorhees, collector, Denver, Colo.....	5.00	
C. H. Vaughan, collector, Sag Harbor, N. Y.....	97.77	
C. A. Ward, collector, Huron, Mich.....	20.00	
B. H. Ward, collector, Georgetown, S. C.....	165.75	
D. O. Watson, collector, Michigan, Mich.....	131.54	
J. F. Wheaton, collector, Savannah, Ga.....	15.64	
A. M. Wallace, collector, Atlanta, Ga.....		

153,980.

From Emolument Fees—Customs, 1886.

J. B. Batelle, collector, Miami, Ohio.....	196.94
A. Guernon, collector, Minnesota, Minn.....	2,481.16
F. B. Goss, collector, Barnstable, Mass.....	.88
J. V. Harris, collector, Key West, Fla.....	5,847.45
B. B. Smalley, collector, Vermont, Vt.....	16,454.92

24,981.

From Emolument Fees—Customs, 1887.

T. J. Arnold, collector, San Diego, Cal.....	600.62
J. Bookwalter, collector, Minnesota, Minn.....	2,843.16
D. O. Barr, collector, Pittsburgh, Pa.....	12,517.55

Carried forward..... 15,461.33 357,737,098.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Emolument Fees—Customs, 1887—Continued.

Brought forward.....	\$15,461.33	\$357,737,098.11
A. D. Bissell, collector, Buffalo, N. Y.....	28,186.92	
C. F. Bailey, collector, Corpus Christi, Tex.....	467.95	
Jaa. Burns, collector, Kansas City, Mo.....	1,729.52	
W. Caldwell, collector, Cincinnati, Ohio.....	22,048.62	
D. J. Campan, collector, Detroit, Mich.....	4,202.59	
O. W. Cutler, collector, Niagara, N. Y.....	12,221.65	
J. P. Donworth, collector, Aroostook, Me.....	2,056.49	
W. H. Daniels, collector, Oswegatchie, N. Y.....	2,017.35	
J. J. Finch, collector, Sandusky, Ohio.....	2.72	
A. Guernon, collector, Minnesota, Minn.....	2,750.84	
J. T. Gotbright, collector, Louisville, Ky.....	6,310.94	
C. C. Hubbard, collector, Hartford, Conn.....	8,039.49	
J. V. Harris, collector, Key West, Fla.....	12,006.14	
O. Kelly, collector, Perth Amboy, N. J.....	2,756.11	
C. Krez, collector, Milwaukee, Wis.....	1,092.82	
B. P. Lee, collector, Yorktown, Va.....	862.17	
S. D. Leavett, collector, Passamaquoddy, Me.....	439.59	
R. D. Lancaster, collector, Saint Louis, Mo.....	24,804.99	
S. A. Moreno, collector, Pensacola, Fla.....	166.80	
C. E. Morris, collector, Genesee, N. Y.....	4,194.08	
J. W. Marlin, collector, Genesee, N. Y.....	54.94	
J. McCafferty, collector, Alaska, Alaska.....	25.67	
W. J. McKinnie, collector, Cuyahoga, Ohio.....	1,989.92	
L. B. Poucher, collector, Oswego, N. Y.....	19,103.69	
Wm. Reed, collector, Champlain, N. Y.....	5,567.35	
C. H. Robinson, collector, Wilmington, N. C.....	520.73	
C. W. Roberts, collector, Bangor, Me.....	559.67	
F. N. Shurtleff, collector, Willamette, Oregon.....	4,855.43	
B. B. Smalley, collector, Vermont, Vt.....	20,920.72	
C. C. Sweeney, collector, Galveston, Tex.....	549.75	
F. B. Torrey, collector, Bath, Me.....	901.81	
C. A. Ward, collector, Huron, Mich.....	4,662.81	
		206,531.60

From Emolument Fees—Customs, 1888.

H. Abraham, collector, Willamette, Oregon.....	853.60	
C. F. Bailey, collector, Corpus Christi, Tex.....	46.20	
A. D. Bissell, collector, Buffalo, N. Y.....	273.00	
J. C. Byxbee, collector, New Haven, Conn.....	466.34	
D. J. Campan, collector, Detroit, Mich.....	1,572.05	
O. W. Cutler, collector, Niagara, N. Y.....	717.70	
W. H. Daniels, collector, Oswegatchie, N. Y.....	327.67	
J. T. Gotbright, collector, Louisville, Ky.....	1.00	
R. D. Lancaster, collector, Saint Louis, Mo.....	80.49	
W. J. Martin, collector, Newark, N. J.....	59.45	
J. W. Martin, collector, Genesee, N. Y.....	379.87	
S. A. Moreno, collector, Pensacola, Fla.....	1,937.38	
William Reed, collector, Champlain, N. Y.....	4,047.85	
C. L. Sweeney, collector, Galveston, Tex.....	57.20	
F. C. Sallee, acting collector, Saint Johns, Fla.....	194.99	
F. N. Shurtleff, collector, Willamette, Oregon.....	160.79	
B. R. Tate, collector, New London, Conn.....	1.07	
		1,176.56

From Immigrant Fund.

H. Abraham, collector, Willamette, Oregon.....	14.00	
E. J. Anderson, collector, Portland, Me.....	126.50	
T. J. Arnold, collector, San Diego, Cal.....	1.50	
Q. A. Brooks, collector, Puget Sound, Wash.....	30.50	
J. C. Byxbee, collector, New Haven, Conn.....	1.00	
J. Cadwalader, collector, Boston, Mass.....	18,722.50	
W. G. Clark, collector, Mobile, Ala.....	1.50	
E. Cushing, collector, Belfast, Me.....	2.00	
V. B. Chase, collector, Barnstable, Mass.....	25.00	
T. M. Favre, collector, Pear River, Miss.....	1.50	
F. B. Genovar, collector, Saint Augustine, Fla.....	24.50	
W. Goddard, collector, Fairfield, Conn.....	.50	
J. B. Groome, collector, Baltimore, Md.....	7,196.50	
F. B. Goss, collector, Barnstable, Mass.....	5.00	
W. Howland, collector, New Bedford, Mass.....	399.00	
J. V. Harris, collector, Key West, Fla.....	2,395.00	
J. S. Hager, collector, San Francisco, Cal.....	8,565.00	
E. Hopkins, collector, Saint Johns, Fla.....	1.00	
J. Hobson, collector, Oregon, Oregon.....	1.50	
B. F. Jonas, collector, New Orleans, La.....	1,653.00	
T. D. Jervey, collector, Charleston, S. C.....	1.50	
B. P. Lee, collector, Yorktown, Va.....	759.50	
J. F. Lynch, collector, Machias, Me.....	5.00	
D. Magone, collector, New York, N. Y.....	218,301.50	
Carried forward.....	268,254.50	357,954,806.27

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Immigrant Fund—Continued.

Brought forward	\$268,254.50	\$357,954,806.27
S. A. Moreno, collector, Pensacola, Fla.	18.50	
F. N. Shurtleff, collector, Willamette, Oregon	39.00	
L. Saltonstall, collector, Boston, Mass.	22,819.00	
C. C. Sweeney, collector, Galveston, Tex.	41.00	
F. C. Sallee, collector, Saint John's, Fla.	13.50	
W. M. Stark, collector, New London, Conn.	1.00	
J. F. Wheaton, collector, Savannah, Ga.	3.00	
		291,189.50

From Fines, Penalties, and Forfeitures—Judiciary.

A. R. Ayres, clerk, Washington Territory	983.35	
R. J. Alcorn, receiver of public moneys, Jackson, Miss	31.10	
M. Barlow, receiver of public moneys, La Crosse, Wis	42.00	
W. H. Bradley, clerk, northern district Illinois	511.09	
S. H. Brooks, assistant treasurer, San Francisco, Cal.	166.53	
A. E. Buck, clerk, northern district Georgia	227.70	
N. C. Butler, clerk, northern district Indiana	933.70	
E. Baird, marshal, Idaho	1,800.00	
E. Bassett, clerk, Massachusetts	176.00	
B. R. Cowen, clerk, southern district Ohio	133.75	
M. B. Converse, clerk, southern district Illinois	1,498.24	
S. F. Clark, clerk, eastern district Arkansas	50.00	
S. B. Crail, clerk, Kentucky	98.37	
F. E. Corbett, clerk, United States courts	99.54	
H. C. Cowles, clerk, western district North Carolina	227.21	
J. B. Clough, clerk, United States courts	96.00	
E. R. Campbell, clerk, United States courts	74.55	
C. J. Canda, assistant treasurer, New York	136.31	
D. C. Clements, clerk, Washington Territory	8.25	
J. T. Cox, receiver of public moneys, Little Rock, Ark	15.60	
J. W. Chew, clerk, Maryland	180.75	
J. E. D. Cozzens, marshal, eastern district Missouri	58.78	
P. W. Cozzens, marshal, eastern district Missouri	25.80	
A. H. Dill, marshal, eastern district Pennsylvania	160.00	
J. W. Dimmick, clerk, United States courts	149.80	
A. H. Davis, clerk, Maine	379.00	
H. M. Doak, clerk, Alabama	499.80	
C. M. Dunham, clerk, Missouri	794.05	
D. J. Davison, clerk, eastern district Michigan	25.00	
E. S. Dundy, jr., clerk, Nebraska	280.12	
G. M. Dorsey, receiver of public moneys, Bloomington, Nebr	149.09	
C. Dart, clerk, eastern district Texas	105.25	
W. M. Elliott, clerk, Vermont	2,017.70	
J. H. Finks, clerk, western district Texas	440.60	
J. C. Franks, marshal, California	22.00	
I. C. Fowler, clerk, western district Virginia	16.25	
E. D. Frank, clerk, Nebraska	56.00	
E. Gilbert, receiver of public moneys, Larned, Kans.	89.05	
Mary Gilpin, administratrix	60.37	
R. L. Goodrich, clerk, eastern district Arkansas	863.80	
L. Goldschmidt	37.95	
C. B. Germain, clerk, northern district New York	315.00	
H. C. Hamilton, clerk, northern district Georgia	75.34	
H. H. Henderson, clerk, Utah	11,603.95	
C. H. Hill, clerk, Massachusetts	394.30	
W. S. Harsha, clerk, eastern district Michigan	105.00	
O. B. Hillis, clerk, Minnesota	13.40	
S. Hoffman, clerk, northern district California	150.00	
J. B. Hoge, attorney, United States	34.00	
W. C. Jones, marshal, Kansas	34.90	
W. H. Jones, clerk, Dakota	289.61	
M. L. Jones, clerk United States courts	45.30	
G. E. Johnson, clerk, Vermont	99.00	
J. Kern, receiver of public moneys, Saint Peter, Minn	15.55	
E. Kurtz, clerk, eastern district Wisconsin	468.15	
C. S. Lincoln, clerk United States courts	476.57	
R. H. Lamson, clerk, Oregon	584.07	
O. A. Larrazola, clerk, United States courts	10.00	
W. E. Ledgerwood, clerk, Washington Territory	556.26	
S. H. Lyman, clerk, southern district New York	1,247.88	
E. O. Locke, clerk, southern district Florida	340.00	
H. K. Love, clerk, Iowa	88.91	
R. B. Lehman, clerk, United States courts	497.90	
A. McKenzie, administrator	20.00	
J. M. McKee, clerk, Jackson, Miss	21.40	
W. K. Meade, marshal, Arizona	238.75	
A. W. McCullough, clerk, northern district Alabama	141.63	
E. E. Marvin, clerk, Connecticut	1,276.46	
W. M. Morgan, clerk, eastern district Missouri	1,006.62	
Carried forward	32,759.39	358,245,995.77

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Judiciary—Continued.

Brought forward	\$32, 759. 39	\$358, 245, 995. 77
J. McFarlane, clerk, Montana	382. 27	
F. M. McConnell, clerk, Montana	212. 30	
H. G. McMillan, clerk, Utah	5, 884. 60	
R. Martinez, marshal, New Mexico	692. 42	
A. McGehee, clerk, southern district Mississippi	100. 00	
S. C. McCandless, clerk, western district Pennsylvania	323. 15	
J. Y. Moore, clerk, West Virginia	270. 00	
E. F. Owen, clerk United States courts	344. 37	
A. S. Prather, receiver of public moneys, Harrison, Ark	38. 50	
J. M. Perry, receiver of public moneys, western district Missouri	241. 03	
J. E. Reed, receiver of public moneys, western district North Carolina	70. 99	
A. J. Ricka, receiver of public moneys, northern district Ohio	108. 53	
W. C. Robards, receiver public moneys, United States courts	133. 45	
N. J. Riddick, receiver public moneys, eastern district North Carolina	66. 80	
A. L. Richardson, receiver of public moneys, Idaho	67. 00	
Secretary of the Treasury	1, 364. 74	
J. G. Stetson, clerk, United States courts	124. 99	
W. Simco, Fort Smith, Ark	13. 25	
W. A. Spencer, clerk, Minnesota	1, 539. 32	
G. M. Stearns, attorney, Massachusetts	100. 00	
L. Schmidt, clerk, western district Missouri	1, 593. 07	
George Stickney, late receiver of public moneys, Vermillion, Dak	40. 60	
W. H. Shaw, clerk, eastern district, North Carolina	25. 57	
J. A. Shields, clerk, southern district New York	9. 85	
F. M. Stewart, clerk, western district Wisconsin	254. 00	
L. L. B. Sawyer, clerk, California	5. 40	
Thomas Smith, United States attorney	62. 79	
G. O. Tiffany, receiver of public moneys, Los Angeles, Cal	25. 60	
H. H. Taylor, clerk, eastern district Tennessee	861. 03	
N. W. Trimble, clerk, Alabama	124. 37	
Treasurer of the United States	1. 50	
N. G. Terry, clerk, Tennessee	839. 93	
W. E. Turner, clerk, Texas	25. 00	
United States district court, western district, Missouri	569. 36	
S. A. Walker, United States attorney	35. 73	
S. Wheeler, clerk, western district Arkansas	1, 829. 90	
A. A. Wilson, marshal, District of Columbia	31. 00	
J. R. Wilkins, clerk, Utah	392. 00	
M. J. Wallace, receiver of public moneys, Vermillion, Dak	69. 57	
W. A. Willard, clerk, Colorado	1, 669. 50	
J. E. Walker, clerk, Arizona	150. 00	
A. S. Worthington, attorney, Colorado	155. 00	
J. C. Wilson, clerk, Kansas	161. 12	
P. Walter, clerk, northern district Florida	82. 00	
J. M. Zane, clerk, Utah	5, 002. 05	

58, 853. 04

From Emolument Fees—Judiciary.

W. W. Allen, marshal, southern district Alabama	170. 70
E. F. Bishop, clerk, Colorado	38. 02
N. C. Butler, clerk, Indiana	1, 233. 94
W. H. Bradley, clerk, northern district Illinois	3, 087. 70
Samuel Bell, clerk, eastern district Pennsylvania	1, 127. 81
B. R. Cowan, clerk, southern district Ohio	1, 688. 63
R. M. Douglass, marshal, western district North Carolina	1, 859. 53
C. Dart, clerk, eastern district Texas	350. 31
E. D. Frank, clerk, Nebraska	1, 835. 03
J. C. Franks, marshal, California	1, 314. 27
T. Griffiths, clerk, southern district New York	6, 994. 12
H. D. Gamble, clerk, western district Pennsylvania	91. 69
H. C. Geisburg, clerk, western district Missouri	86. 40
S. Hoffman, clerk, northern district California	7, 475. 82
T. B. Keogh, marshal, western district North Carolina	285. 24
S. H. Lyman, clerk, southern district New York	8, 488. 80
C. S. Lincoln, clerk, eastern district Pennsylvania	546. 87
A. W. McCullough, clerk, northern district Alabama	197. 00
R. J. Meigs, clerk, Supreme Court United States	1, 400. 36
M. T. McMahon, marshal, southern district New York	479. 54
S. C. McCandless, clerk, western district Pennsylvania	1. 20
J. M. McClintock, marshal, Maryland	76. 76
J. H. McKinney, clerk, United States court, District of Columbia	7, 302. 13
J. W. Nelms, marshal, Georgia	24. 65
J. G. Nicolay, marshal, supreme court, District of Columbia	3. 00
S. D. Oliphant, clerk, New York	779. 51
J. M. Parry, clerk, Missouri	29. 06
L. S. B. Sawyer, clerk, California	8, 337. 77
L. Schmidt, clerk, western district Missouri	276. 01
T. J. Tuomy, marshal, South Carolina	238. 79
A. A. Wilson, marshal, District of Columbia	1, 834. 42
W. Watson, clerk, western district Missouri	1, 020. 20
R. Wilcox, late clerk United States courts	550. 45

59, 225. 83

Carried Forward 358, 364, 074. 64

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Proceeds of Government Property.

Brought forward.....		\$358,364,074.64
Treasury Department.....	\$80,730.22	
War Department:		
Civil.....	6,118.00	
Ordnance.....	852.95	
Medical and hospital.....	8,600.18	
Quartermaster's Department.....	103,588.25	
Signal Service.....	3,351.40	
Rebellion Records.....	322.00	
Adjutant-General's Office.....	3.50	
Military Prisons.....	11.20	
Public buildings and grounds.....	1,001.51	
Military Academy.....	772.50	
Engineer Department.....	5,354.73	
Navy Department:		
Navy Department.....	239.53	
Construction and Repairs.....	62,316.40	
Steam-Engineering.....	41,801.63	
Equipment and Recruiting.....	35,203.46	
Yards and Docks.....	2,590.32	
Navigation.....	1,116.78	
Medicine and Surgery.....	50.48	
Marine Corps.....	854.07	
Provisions and Clothing.....	905.00	
Naval Academy.....	57.64	
Miscellaneous:		
State Department.....	4,657.37	
Department of Justice.....	619.87	
Department of Agriculture.....	3,545.75	
Department of Interior.....	8,956.60	
Geological survey.....	1,582.84	
Indian.....	627.34	
Congressional Library Building.....	347.99	
Pensions.....	373.87	
General Land Office.....	158.90	
Freedman's Hospital.....	33.25	
Pacific Railroad Commission.....	185.45	
Executive Mansion.....	1,062.96	
Senate.....	33.50	
House of Representatives.....	1,232.40	
Supreme Court.....	193.80	
Court of Alabama Claims.....	31.10	
Consular service.....	42.25	
Public Printer.....	6,350.27	
		365,877.26

From Pacific Railroad Companies.

Re-imbusement of interest on Union Pacific Railroad bonds.....	346,874.56	
Sinking fund Union Pacific Railroad.....	906,167.76	
Re-imbusement of interest on Central Pacific Railroad bonds.....	180,613.71	
Sinking fund, on Central Pacific Railroad bonds.....	264,163.67	
Kansas Pacific Railroad Company.....	97,076.82	
Sioux City and Pacific Railroad Company.....	14,545.68	
Central Branch Union Pacific Railroad Company.....	42,586.18	
		1,852,028.38

From Indian Lands.

Interest, etc., on Indian trust-fund stocks.....	8,885.34	
Re-imbusement account; sales Umatilla Indian lands.....	3,500.00	
Re-imbusement to appropriations to meet interest on non-paying Indian trust-fund stocks.....	31,042.18	
Proceeds of Kansas Indian lands.....	6,803.75	
Proceeds of Otoe and Missouri Indian lands.....	18,697.88	
Proceeds of absentee Shawnee Indian lands.....	134.29	
Proceeds of Sioux Reservations in Minnesota and Dakota.....	3,605.57	
Proceeds of Ute Indian lands.....	217,648.96	
Proceeds of Omaha Indian lands.....	33,947.49	
Proceeds of Pawnee Indian lands.....	18,837.51	
Proceeds of Osage Indian lands.....	490,741.49	
Proceeds of Osage ceded lands.....	183.42	
Proceeds of Umatilla Indian lands.....	3.50	
Proceeds of Cherokee school lands.....	590.42	
Proceeds of Stockbridge and Munsee Indian lands.....	102.56	
Interest on deferred payments, sales of Indian lands.....	25,885.07	
Direct tax.....		860,609.43
Soldiers' Home permanent fund.....		1,565.82
		433,189.29
Carried forward.....		361,877,344.62

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Public Debt.

Brought forward		\$361,877,544.82
United States notes	\$63,652,000.00	
Silver certificates	105,896,000.00	
Funded loan of 1907	48,150.00	
Certificates of deposits	30,260,000.00	
Gold certificates	85,160,000.00	
		285,016,150.00
Revenues, District of Columbia:		
General fund	2,416,559.76	
Water fund	216,358.31	
Washington special-tax fund	13,443.51	
Redemption tax-lien certificates	2,782.37	
Washington redemption fund	691.04	
Surplus fund	82.00	
Redemption assessment certificates	433.32	
Sale of bonds of guaranty fund, amount due contractors	46,562.15	
United States share of excess	620.50	
United States share revenues from wharves	667.06	
United States share fees for inspecting gas and meters	352.00	
United States share revenue Reform School	1,571.37	
Police relief fund	3,180.32	
Firemen's relief fund	1,035.00	
		2,706,338.71
Sale of ordnance materials, War Department	20,033.97	
Sale of ordnance materials, Navy Department	67,639.49	
Sale of small-arms, Navy Department	2,432.50	
Sale of condemned Navy vessels	105,605.88	
		195,771.84
Profits on coinage	882,010.98	
Profits on coinage standard silver dollars	8,352,207.44	
Profits on coinage of subsilver	83,342.70	
Deductions on bullion deposits	68,315.36	
Assays, etc., of ores	1,758.00	
		9,387,634.48
Water and ground rent, Arkansas	7,241.40	
Deposits for surveying public lands	161,890.76	
Depredations on public lands	57,571.53	
Fees on letters patent	1,166,153.76	
Tax on circulation, etc., national banks	1,748,566.85	
Tax on seal-skins	317,500.00	
Trust fund, interest on free schools, South Carolina	1,974.48	
Spanish indemnity fund	28,500.00	
Re-imbursment on account of salaries office of Commissioner Internal Revenue	2,289.60	
Re-imbursment of account of salaries by national-bank redemption agency:		
Office of Treasurer	69,770.07	
Office of Comptroller of Currency	16,490.08	
Re-imbursments of contingent expenses office of Treasurer by national-bank redemption agency	51,516.46	
		137,776.61
Revenues, Yellowstone National Park		59.67
Clothing, Navy	106,280.75	
Small arms, Navy	24,272.01	
Naval-hospital fund	29,017.96	
		159,570.66
Deductions on mutilated notes		112,422.05
Re-imbursment towards one-half cost of increasing the water supply, District of Columbia		34,598.98
Payment by District of Columbia interest on one half-cost of increasing the water supply, District of Columbia		22,640.04
Navy pension fund		840,000.00
Interest on Nashville and Chattanooga Railroad bonds		20,000.00
Passport fees		24,767.89
Gain by exchange		158.16
Conscience fund		5,763.56
Rent of public buildings		18,900.40
Interest on debt due the United States		2,336.64
Premium on drafts		38,555.39
Consular court fees		33.75
Assessments, deaths on shipboard		1,070.00
Marine-hospital tax		8.45
Relief of sick and disabled seamen		3,010.81
Unexpended receipts, military telegraph lines		8,066.13
Indian moneys, proceeds of labor, etc		62,905.52
Work done by Bureau of Engraving and Printing		39,876.15
Work done by Coast and Geodetic Survey		154.58
Work done in public shops		88.55
Sale of property under internal revenue laws		2,445.50
Rent of property under internal-revenue laws		266.47
Copying fees General Land Office		11,631.00
Redemption of property, act June 8, 1872		13.88
Sale of confiscated property		468.34
Forfeitures by contractors		735.55
		664,223,152.96
Carried forward		

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Public Debt—Continued.

Brought forward	\$664, 223. 152. 96
Unexplained balances in disbursing accounts	1. 07
Penalty under national banking laws	3, 300. 00
Rebate of interest	9, 259. 23
Shipping fees	5. 70
One-half donation by released inmates of Washington Asylum	12. 00
Copyright fees	15, 832. 00
Confederate property recovered, etc.	2, 298. 21
Penalty for importing laborers, etc.	1, 156. 93
Postage-stamps received by Commissioner of Pensions	85. 04
Steam-boat fees	10. 00
Court fees paid by Government employes	155. 25
Sale of property, section 3749 Revised Statutes	790. 00
Re-imbusement by Mexican Government, etc.	500. 00
Forfeiture fund (lost keys)	1, 581. 74
Interest on deposits and premium on exchange	11, 966. 87
Amount received from prisoners, etc.	2, 962. 89
Accumulation prison mess fund, Military Prison Fort Leavenworth	7, 500. 00
Soldiers' hand-books lost	2. 65
Dividend paid by Exchange National Bank, Norfolk, Va.	1, 266. 40
Captured and abandoned property	385. 82
Total receipts	664, 262, 224. 76

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE APPROPRIATIONS, EXPENDITURES, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND DURING THE FISCAL YEAR ENDING JUNE 30, 1888; TOGETHER WITH THE UNEXPENDED BALANCES ON JUNE 30, 1888, WHICH ARE TO BE ACCOUNTED FOR IN THE NEXT ANNUAL STATEMENT.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations, June 30, 1888.
		Vol.	Page or section.							
TREASURY.										
Salaries and mileage of Senators.....	1886			\$2,068.80			\$2,068.80		\$2,068.80	
Do.....	1887					\$4,527.51	4,527.51	\$1,051.81		\$3,475.60
Do.....	1888				\$413,000.00		413,000.00	413,000.00		
Salaries, officers and employes, Senate.....	1885			112.00			112.00	112.00		
Do.....	1886			1,762.47			1,885.11	245.97	1,639.14	
Do.....	1887			1,609.81			2,369.91	760.00		1,609.91
Do.....	1888				344,492.82		344,492.82	337,593.61		6,899.21
Contingent expenses, Senate:										
Stationery and newspapers.....	1888				13,500.00		13,500.00	13,500.00		
Horses and wagons.....	1886			16.85			16.85			16.85
Do.....	1887			35.09	1,500.00	19.31	1,554.40	1,511.66		42.74
Do.....	1888				4,000.00	11.66	4,011.66	4,000.00		11.66
Fuel for heating apparatus.....	1887			5.57	2,834.27	3.00	2,902.84	2,294.27		8.57
Do.....	1888				11,000.00		11,000.00	11,000.00		
Furniture and repairs.....	1886			10.98			10.98			10.98
Do.....	1887			12.20	3,249.29	18.10	3,279.59	3,249.29		30.30
Do.....	1888				11,000.00		11,000.00	11,000.00		
Folding documents.....	1886			1.25			1.25			1.25
Do.....	1887			1.60	6,778.33	.01	6,779.94	6,778.33		1.61
Do.....	1888				6,500.00		6,500.00	6,500.00		
Materials for folding.....	1886			.01			.01		.01	
Do.....	1888				6,500.00		6,500.00	6,500.00		
Packing boxes.....	1887			.11	41.83		41.94	41.83		.11
Do.....	1888				870.00		870.00	870.00		
Expenses of special and select committees.....	1886			66.56			66.56		66.56	
Do.....	1887			8,500.00		4,552.59	13,052.59	2,705.90		10,346.69
Do.....	1888				35,042.00		35,042.00	35,000.00		2,042.00
Miscellaneous items.....	1886			2,794.68			2,794.68		2,794.68	
Do.....	1887				4,883.07		4,883.07	4,883.07		
Do.....	1888				21,000.00		21,000.00	21,000.00		
Postage.....	1888				225.00		225.00	225.00		
Salaries, Capitol police.....	1887			2.50			2.50			2.50
Do.....	1888				18,300.00		18,300.00	18,299.97		.03
Contingent fund, Capitol police.....	1886			9.25			9.25		9.25	
Do.....	1887			50.00			50.00			50.00
Carried forward.....				16,947.83	905,771.25	9,132.18	931,851.26	900,722.81	6,578.44	24,550.01

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$16,947.83	\$905,771.25	\$9,132.18	\$931,851.26	\$900,722.81	\$6,578.44	\$24,550.01
Contingent fund, Capitol police	1888				50.00		50.00			50.00
Reporting proceedings and debates	1888				25,000.00		25,000.00	25,000.00		
Compiling Congressional Directory	1888				1,200.00		1,200.00	1,200.00		
Salaries and mileage of Members and Delegates, House of Representatives	1886			26,969.78			26,969.78	1,154.17	25,815.61	
Do	1887			141,244.60			141,244.60	17,618.62		123,625.98
Do	1888				1,805,624.00	83.69	1,805,707.69	1,805,707.69		
Salaries, officers and employes, House of Representatives	1886			4,426.83			4,426.83			4,426.83
Do	1887				806.00		806.00			806.00
Do	1888				398,168.30		398,168.30	392,000.00		6,168.30
Contingent expenses, House of Representatives:										
Stationery and newspapers	1886			250.00			250.00			250.00
Do	1887			937.00	625.00	530.86	2,092.86			2,092.86
Do	1888				47,625.00		47,625.00	40,000.00		7,625.00
Fuel for heating apparatus	1885				7,000.00		7,000.00	5,000.00		2,000.00
Do	1886			380.38			380.38	17.25	363.13	
Furniture and fixtures	1886			2,987.00			2,987.00		2,987.00	
Furniture and repairs	1887			5,000.00			5,000.00	2,729.41		2,270.59
Do	1888				10,000.00		10,000.00	6,688.00		3,312.00
Materials for folding	1886			45.38			45.38		45.38	
Do	1888				21,000.00		21,000.00	15,000.00		6,000.00
Packing boxes	1888				2,987.00		2,987.00	2,987.00		
Miscellaneous items	1885			963.44			963.44			963.44
Do	1886			1,715.04			1,715.04			1,715.04
Do	1887			10,000.00			10,000.00			10,000.00
Do	1888				30,000.00		30,000.00	30,000.00		
Capitol police	1886			50.00			50.00		50.00	
Do	1887			50.00			50.00			50.00
Do	1888				50.00		50.00			50.00
Postage	1886			26.00			26.00			26.00
Do	1888				325.00		325.00	325.00		
Salaries Capitol police	1886			2.45			2.45		2.45	
Do	1888				18,300.00		18,300.00	18,236.40		63.60
Payment for contesting seats in Congress					5,000.00		5,000.00	5,000.00		
Draping south wing of the Capitol					356.12		356.12	356.12		
Salaries, office Public Printer	1887			704.55			704.55			704.55
Do	1888				15,100.00		15,100.00	15,100.00		

Contingent expenses, Office Public Printer	1886	633.80		633.80	633.80	633.80	
Do	1887	1.05		6.29	7.34		7.34
Do	1888		3,000.00		3,000.00	2,000.50	999.50
Removal and storage of certain material, Government Printing Office			4,000.00		7,721.77	4,270.00	3,451.77
Protecting Public Printing Office from fire	1887	3,721.77			5,712.61	5,712.61	
Public printing and binding	1886	5,712.61			52,098.87	12,921.52	39,178.35
Do	1887	52,098.87	15,000.00	15,178.69	70,519.52	64,340.87	6,178.65
Do	1888	40,345.88	2,230,000.00	139,479.89	2,369,479.89	2,273,516.58	95,963.31
Payment to certain employes, Government Printing Office			367.50		367.50	367.50	
Printing Annual Report (1885) of Bureau of Animal Industry		6,054.46			6,054.46	246.78	5,807.68
Printing first annual report of Commissioner of Labor		7,769.85			7,769.85		7,769.85
Printing second annual report of Commissioner of Labor		11,201.37		879.76	12,081.13	4,897.22	7,183.91
Printing Annual Bulletins (1887) Bureau of Ethnology		1,051.44			1,051.44	1,000.00	51.44
Printing Annual Report (1885) Commissioner of Agriculture		84,783.24			84,783.24		84,783.24
Printing Annual Report (1886) Commissioner of Agriculture		163,672.64			163,672.64	163,672.64	
Printing Annual Report (1887) Commissioner of Agriculture			200,000.00		200,000.00	52,118.11	147,881.89
Publication of the Peter Force collection of manuscript		5,000.00			5,000.00		5,000.00
Publication of consular reports on cattle and dairy farming			65,000.00		65,000.00	9,308.20	55,691.80
Publication of the Tenth Census reports			77,495.52		77,495.52	25,000.00	52,495.52
Salaries, Library of Congress			38,580.00		38,580.00	38,580.00	
Contingent expenses, Library of Congress	1886*			363.02	363.02		363.02
Do	1886	500.00			500.00		500.00
Do	1887	1,000.00			1,000.00	1,000.00	
Do	1888		1,500.00		1,500.00	500.00	1,000.00
Increase of Library of Congress	1886*			780.27	780.27		780.27
Do	1887	3,500.00			3,500.00	3,500.00	
Do	1888		10,000.00		10,000.00	4,500.00	5,500.00
Works of art for the Capitol		1,500.00			1,500.00		1,500.00
Salaries, Botanic Garden	1886	10			10		10
Do	1888		12,873.75		12,873.75	12,873.75	
Improving Botanic Garden	1886	2.09			2.09		2.09
Do	1888		5,000.00		5,000.00	5,000.00	
Improving buildings, Botanic Garden	1886	8.18			8.18		8.18
Do	1888		5,700.00		5,700.00	5,700.00	
Salaries, judges, etc., Court of Claims	1887	110.00			110.00	110.00	
Do	1888		32,240.00		32,240.00	32,240.00	
Contingent expenses, Court of Claims	1886	.36			.36		.36
Carried forward		603,368.94	5,995,724.44	166,429.65	6,763,523.03	6,008,198.75	678,016.10

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$601,368.94	\$5,995,724.44	\$166,429.65	\$6,763,523.03	\$6,008,198.75	\$77,308.18	\$678,016.10
Contingent expenses, Court of Claims	1888			2,500.00	2,500.00		2,500.00	2,500.00		
Reporting decisions, Court of Claims	1888			1,000.00	1,000.00		1,000.00	1,000.00		
Payment of judgments, Court of Claims				146,400.50	649,129.30		795,529.80	701,040.30		94,489.50
Salary of the President	1888				50,000.00		50,000.00	50,000.00		
Salary of the Vice-President	1886			3,078.81			3,078.81		3,078.81	
Compensation of President of the Senate	1887			247.31			247.31	247.31		
Do.	1888				3,000.00		3,000.00	3,000.00		
Salaries, Executive Office	1886			5,766.30			5,766.30		5,766.30	
Do.	1887			3,637.08			3,637.08			3,637.08
Do.	1888				33,864.00		33,864.00	32,500.00		1,364.00
Contingent expenses, Executive Office	1886			3,348.81			3,348.81		3,348.81	
Do.	1887			2,800.00		2,199.15	4,999.15			4,999.15
Do.	1888				8,000.00		8,000.00	6,000.00		2,000.00
Salaries, Civil Service Commission	1886			742.00			742.00		742.00	
Do.	1887			710.57			710.57			710.57
Do.	1888				25,800.00		25,800.00	25,121.86		678.64
Traveling expenses, Civil Service Commission	1886			451.72			451.72	50.43	401.29	
Do.	1887			500.00			500.00	146.95		353.05
Do.	1888				4,000.00		4,000.00	3,819.58		180.42
Contingent expenses, Civil Service Commission	1885			73.62			73.62			73.62
Do.	1886			325.65		257.45	601.10		601.10	
Do.	1887					254.16	254.16	254.16		
Salaries, Department of State	1885*					1.68	1.68		1.68	
Do.	1886			61.24			61.24		61.24	
Do.	1887			2,141.10			2,141.10			2,141.10
Do.	1888				115,350.00		115,350.00	112,609.27		2,740.73
Proof-reading, Department of State	1885*					1.04	1.04		1.04	
Do.	1886			108.33			108.33		108.33	
Do.	1887			80.00			80.00			80.00
Do.	1888				1,280.00		1,280.00	1,200.00		80.00
Stationery and furniture, Department of State	1886			1.11			1.11		1.11	
Do.	1887					543.48	543.48			543.48
Do.	1888				5,000.00		5,000.00	5,000.00		
Books and maps, Department of State	1886			.67			.67		.67	
Do.	1888				2,000.00		2,000.00	2,000.00		
Lithographing, Department of State	1888				1,200.00		1,200.00	1,200.00		
Contingent expenses, Department of State	1886			898.02			898.02		898.02	
Do.	1887			100.00		414.78	514.78			514.78

Do	1888		5,100.00	5,100.00	4,800.00	300.00
Editing and publishing Revised and Annual Statutes		6.29		40.25	46.54	12.06
Statue of Liberty Enlightening the World				3,422.04	3,422.04	3,422.04
Salaries, office Secretary of the Treasury	1886	26,391.00		26,729.72		8,758.00
Do	1887	11,011.19		11,011.19		11,011.19
Salaries, office Supervising Architect	1886	1,820.00	496,758.00	44.03	1,864.03	1,864.03
Do	1887	1,320.00		1,320.00		1,320.00
Do	1888		15,420.00		15,420.00	15,420.00
Salaries, office First Comptroller	1886	2,286.43		2,286.43		2,286.43
Do	1887	697.97		1,083.26	1,781.23	1,781.23
Do	1888		87,460.00		87,460.00	87,460.00
Salaries, office Second Comptroller	1886	3,917.04		3,917.04		3,917.04
Do	1887	1,175.07		1,158.60		2,333.67
Do	1888		91,720.00		91,720.00	89,720.00
Salaries, office Second Comptroller, accounts of Soldiers' Home	1888		3,300.00	26.96	3,326.96	3,300.00
Salaries, office Commissioner of Customs	1886	2,900.83			2,300.83	2,300.83
Do	1887			501.60	501.60	501.60
Do	1888		49,430.00		49,430.00	49,430.00
Salaries, office First Auditor	1886	3,619.20			3,619.20	3,619.20
Do	1887			771.69	771.69	771.69
Do	1888		88,810.00		88,810.00	87,810.00
Salaries, office Second Auditor	1886	22,941.63			22,941.63	22,941.63
Do	1887	14,008.66		1,009.67	15,018.33	14,748.88
Do	1888		278,610.00		278,610.00	264,700.00
Salaries, office Second Auditor, accounts of Soldiers' Home		178.12	6,600.00		6,778.12	6,232.55
Salaries, office Second Auditor, repairing rolls		875.00	21,000.00		21,875.00	21,600.00
Salaries, office Third Auditor	1886	19,182.37			19,182.37	19,182.37
Do	1887	5,107.09		1,573.03	6,680.12	54.55
Do	1888		200,870.00		200,870.00	198,870.00
Salaries, office Fourth Auditor	1886	1,745.57			1,745.57	1,745.57
Do	1887			929.33	929.33	929.33
Do	1888		69,390.00		69,390.00	69,390.00
Salaries, office Fifth Auditor	1886	1,967.04			1,967.04	1,967.04
Do	1887			957.64	957.64	957.64
Do	1888		47,610.00		47,610.00	47,610.00
Salaries, office Sixth Auditor	1886	40,262.59			40,262.59	40,262.59
Do	1887	3,977.18		3,596.82	7,574.00	39.13
Do	1888		502,090.00	300.00	502,390.00	501,000.00
Salaries, office Treasurer United States	1886	14,022.88			14,022.88	14,022.88
Do	1887	3,203.88		1,080.80	4,284.68	4,284.68
Do	1888		286,984.80		286,984.80	275,000.00
Salaries, office of Treasurer United States (national currency, re-imbursable)	1886				6,237.81	6,237.81
		6,237.81			6,237.81	6,237.81
Carried forward		961,096.62	9,149,000.54	186,953.83	10,297,050.99	9,166,628.27
						239,395.72
						891,027.00

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$961,096.62	\$9,149,000.54	\$186,953.83	\$10,297,050.99	\$9,166,628.27	\$239,395.72	\$891,027.00
Salaries, office of Treasury United States, (national currency, reimbursable).....	1887			3,942.19		1,097.43	5,039.62			5,039.62
Do.....	1888				77,060.00		77,060.00	70,500.00		6,560.00
Salaries, office Register.....	1886			2,950.00		8,610.22	11,560.22		11,560.22	
Do.....	1888				139,750.00		139,750.00	139,750.00		
Salaries, office Comptroller of the Currency.....	1886			6,625.33			6,625.33		6,625.33	
Do.....	1887			4,620.00		847.00	5,467.00			5,467.00
Do.....	1888				103,120.00		103,120.00	103,120.00		
Salaries, office Comptroller of the Currency (national currency, re-imbursable).....	1886			3,077.01			3,077.01		3,077.01	
Do.....	1887			1,420.00		352.03	1,772.03			1,772.03
Do.....	1888				16,820.00		16,820.00	16,820.00		
Salaries, office Life-Saving Service.....	1886					791.53	791.53		791.53	
Do.....	1888				38,480.00		38,480.00	38,480.00		
Salaries, office Light-House Board.....	1886			250.88			250.88		250.88	
Do.....	1887					535.65	535.65	14.56		521.09
Do.....	1888				*36,180.00		36,180.00	36,180.00		
Salaries, office Commissioner of Internal Revenue.....	1886			33,770.17			33,770.17	8.32	33,761.85	
Do.....	1887			9,177.39		1,409.38	10,586.77	112.12		10,474.65
Do.....	1888				261,590.00		261,590.00	253,590.00		8,000.00
Salaries, office Commissioner of Internal Revenue (re-imbursable).....	1886			2,500.02			2,500.02		2,500.02	
Do.....	1887			2,500.00		24.95	2,524.95			2,524.95
Do.....	1888				5,000.00		5,000.00	2,500.00		2,500.00
Salaries, office Standard Weights and Measures.....	1888				3,546.00		3,546.00	3,546.00		
Salaries, office Supervising Surgeon-General Marine-Hospital Service.....	1886					19.74	19.74		19.74	
Do.....	1888			†27,990.00			27,990.00	27,990.00		
Salaries, office Supervising Inspector-General Steam-boat Inspection Service.....	1888				10,140.00		10,140.00	10,140.00		
Salaries, employes building corner Seventeenth and F streets.....	1888				2,055.33		2,055.33	1,905.00		150.33
Salaries, Bureau of Navigation, Treasury Department.....	1886			2,680.00		146.05	2,826.05		2,826.05	
Do.....	1887			2,096.98			2,096.98			2,096.98
Do.....	1888				27,980.00		27,980.00	27,300.00		680.00
Salaries, Bureau of Statistics.....	1886			1,553.53			1,553.53		1,553.53	

Do	1887			308.65	308.65	78.25	230.40		
Do	1888		46,060.00		46,060.00	46,060.00			
Salaries, Secret Service Division	1886		191.28		191.28	191.28			
Do	1887		130.58		130.58		130.58		
Do	1888			11,620.00	11,620.00	11,499.35	120.65		
Additional compensation Third Auditor's Office			3,754.72		3,754.72	21.43	3,733.29		
Additional compensation for services in connection with the issue of 3 per cent. bonds				4,146.94	4,146.94	4,146.94			
Examination of national banks and bank plates	1886		1,618.23		1,618.23	1,618.23			
Do	1887		1,750.00	200.00	1,950.00		1,950.00		
Do	1888			2,000.00	2,000.00	1,164.56	835.44		
Collecting statistics relating to commerce	1886		2,664.98		2,664.98	2,664.98			
Do	1887		4,500.00	232.30	4,732.30	3,600.00	1,132.30		
Investigating pay and bounty claims of Indian soldiers				2,000.00	2,000.00	1,500.00	500.00		
Contingent expenses, office of Standard Weights and Measures	1886		600.00		600.00	600.00			
Do	1887		600.00		600.00		600.00		
Do	1888			1,100.00	1,100.00	500.00	600.00		
Contingent expenses, Treasury Department:									
Stationery	1885			4.05	4.05	4.05			
Do	1886		4,557.31		4,557.31	4,557.31			
Do	1887		1,542.06	2,181.69	3,723.75	3,010.86	712.89		
Do	1888			28,080.00	67,179.79	63,499.32	3,680.47		
Binding, newspapers, etc.	1886		365.82	302.13	667.95	667.95			
Do	1888			2,500.00	2,500.00	2,125.77	374.23		
Investigation of accounts and traveling expenses	1886		169.89	.75	170.64	170.64			
Do	1887		420.00		420.00		420.00		
Do	1888			1,500.00	1,500.00	1,000.00	500.00		
Freight and telegrams	1886		901.99	105.45	1,007.44	1,007.44			
Do	1887		901.57		901.57	709.35	192.22		
Do	1888			5,500.00	5,500.00	4,500.00	1,000.00		
Rent	1886		350.00		350.00	350.00			
Do	1888			8,625.00	8,625.00	8,625.00			
Horses and wagons	1886		1,177.47		1,177.47	1,177.47			
Do	1887		1,630.80		1,630.80	1,500.00	130.80		
Do	1888			4,000.00	4,000.00	3,000.00	1,000.00		
Ice	1886		1,500.00	94.75	1,594.75	1,594.75			
Do	1887		1,210.00		1,210.00		1,210.00		
Do	1888			3,500.00	3,500.00	3,500.00			
File holders and cases	1886				433.08	433.08			
Do	1887		2,930.00		2,930.00	2,930.00			
Do	1888			5,000.00	5,000.00	5,030.00			
Fuel	1885			10.20	10.20	10.20			
Carried forward			1,099,716.80	9,996,288.06	243,826.40	11,339,831.26	10,068,569.35	317,394.99	955,866.93

*\$19,700 transferred from "Salaries of keepers of light-houses," etc., customs ledger. †\$27,990 transferred from "Marine Hospital Service," customs ledger. ‡And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$1,099,716.80	\$9,906,288.06	\$243,826.40	\$11,339,831.26	\$10,066,569.35	\$317,394.99	\$955,866.93
Contingent expenses, etc.—Continued.										
Fuel.....	1886			2,000.00		962.97	2,962.97		2,962.97	
Do.....	1887			1,205.00			1,205.00			1,205.00
Do.....	1888				10,000.00		10,000.00	10,000.60		
Gas.....	1886					2,241.23	2,241.23		2,241.23	
Do.....	1888				14,000.00		14,000.00	14,000.00		
Carpets and repairs.....	1886			2,125.71		2,266.64	4,392.35		4,392.35	
Do.....	1887					540.59	540.59	540.59		
Do.....	1888				6,500.00	1,802.36	8,302.36	8,302.36		
Furniture.....	1886			5,805.54		581.53	6,387.07		6,387.07	
Do.....	1887			6,328.65			6,328.65	2,000.00		4,328.65
Do.....	1888				14,000.00	377.81	14,377.81	11,303.36		3,073.95
Miscellaneous items.....	1886			2,766.63		156.73	2,923.36		2,923.36	
Do.....	1887			3,054.71		179.00	3,233.71	8,224.71		
Do.....	1888				14,000.00	301.81	14,301.81	14,297.98		3.89
Building corner Seventeenth and F streets.....	1888				8,000.00	1,970.23	9,970.23	9,970.23		
Postage to postal union countries, Treasury Department.....	1886			95.00			95.00		95.00	
Do.....	1888				1,500.00		1,500.00	1,500.00		
Postage, Treasury Department.....	1887			250.00			250.00			250.00
Do.....	1888				250.00		250.00	100.00		150.00
Library, Treasury Department.....	1886					39.68	39.68		39.68	
Refunding to National Banking Association excess of duty.....					50.00		50.00	50.00		
Expenses of the national currency.....	1886			29,884.70			29,884.70		29,884.70	
Do.....	1887			4,752.21		2,737.19	7,489.40	18.75		7,470.65
Do.....	1888				6,200.00		6,200.00	6,181.25		18.75
Distinctive paper for United States securities.....	1886			34,450.56			34,450.56		34,450.56	
Do.....	1887			134.10		362.90	516.76	4.07		512.69
Do.....	1888				45,000.00	551.91	45,551.91	45,540.47		11.44
Redemption of the national debt, five-twenties of 1862.....					712.47		712.47		712.47	
Storage of silver, transportation.....				57,000.00	50,000.00		107,000.00	2,687.50		104,312.50
Transportation of gold coin.....				55,486.00	5,000.00		60,486.00			60,486.00
Transportation of silver coin.....				72,473.52	50,000.00		122,473.52	54,687.73		67,785.79
Transportation of minor coins.....	1887			1,153.90			1,153.90	314.07		839.83
Do.....	1888				4,000.00		4,000.00	1,686.87		2,313.13
Loss on recoinage of minor coins.....	1887			25.91			25.91			25.91

Do.	1888			4,000.00		4,000.00		4,000.00		
Recoining of gold and silver coins.	1886	86.63				86.63	86.63			
Do.	1888			20,000.00		20,000.00	20,000.00			
Custody of dies, rolls, and plates	1888			6,800.00	13.20	6,813.20	-6,800.00	13.20		
Special witness of destruction of United States securities.	1888			1,570.00		1,570.00	1,570.00			
Presses and separating machines for United States securities.	1888			10,400.00		10,400.00	1,018.95	9,381.05		
Sealing and separating United States securities	1887	772.20				772.20	33.18	739.02		
Do.	1888			2,500.00		2,500.00	972.83	1,527.17		
Suppressing counterfeiting and other crimes.	1886	2,366.79				2,366.79		2,366.79		
Do.	1887	986.23				986.23	8.30	977.93		
Do.	1888			60,000.00		60,000.00	59,952.49	47.51		
Expenses incurred under act relating to Chinese		4,113.30		5,500.00		9,613.30	3,027.60	6,585.70		
Lands and other property of the United States	1885*			12.60		12.60	12.60			
Do.	1886	565.02				565.02		565.02		
Do.	1887	741.79			63.31	805.10	28.28	776.82		
Do.	1888			1,000.00	174.13	1,174.13	300.00	874.13		
Propagation of food-fishes	1884	18.16				18.16		18.16		
Do.	1885*			4.30		4.30	4.30			
Do.	1886	6,910.31			9.57	6,919.88	126.85	6,793.03		
Do.	1887	13,962.82			5.25	13,968.07	12,353.26	1,614.81		
Do.	1888			223,880.68		223,880.68	212,031.45	11,849.23		
Steam-vessels, food-fishes		17,803.77		11,500.00	472.76	29,776.53	22,812.97	6,963.56		
Sailing vessels, food-fishes					97.72	97.72		97.72		
Fish Commission buildings, Wood's Holl					214.21	214.21		214.21		
Fish-ponds, Monument lot				5,000.00		5,000.00	4,500.00	500.00		
Fish hatchery, Duluth, Minn		9,500.00				9,500.00	500.00	9,000.00		
Fish hatchery, Columbia River				10,000.00		10,000.00	1,529.40	8,470.60		
North American Ethnology, Smithsonian Institution		362.70		40,000.00		40,362.70	39,068.40	1,294.30		
Do.	{1881}									
	{1882}			49.09		49.09	49.09			
International exchange, Smithsonian Institution	1888			12,000.00		12,000.00	12,000.00			
Expenses of Smithsonian Institution				42,180.00		42,180.00	42,180.00			
Salaries and expenses, National Board of Health	1886	3.07				3.07		3.07		
Centennial Exposition of the Ohio Valley and Central States at Cincinnati				147,750.00		147,750.00	147,750.00			
Industrial Exposition, Cincinnati, Ohio		26.40				26.40	26.40			
To promote the education of the blind		5,000.00			7,500.00	12,500.00	10,000.00	2,500.00		
World's Industrial Exhibition at New Orleans, La.		17,417.83			.63	17,418.46	3,148.21	14,270.25		
Labor and expenses, Bureau of Engraving and Printing	1886	175,767.82			1,031.40	176,799.22	600.00	176,199.22		
Carried forward				1,635,113.78	10,829,647.20	268,491.42	12,733,252.40	10,856,096.26	586,785.67	1,290,370.47

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward				\$1,635,113.78	\$10,829,647.20	\$268,491.42	\$12,733,252.40	\$10,856,096.26	\$586,785.67	\$1,290,370.47
Salaries, Bureau of Engraving and Printing	1888				17,450.00		17,450.00	17,450.00		
Do	1887			618.30						618.30
Do	1886			6,433.15			6,433.15		6,433.15	
Compensation of employes, Bureau of Engraving and Printing	1887					37.70	37.70			37.70
Do	1888				358,380.00		358,380.00	353,380.00		5,001.00
Plate printing, Bureau of Engraving and Printing	1888				411,500.00		411,500.00	411,500.00		
Materials and miscellaneous expenses, Bureau of Engraving and Printing	1887			1,179.40		381.95	1,561.35			1,561.35
Do	1888				176,700.00	1,767.74	178,467.74	175,000.00		3,467.74
Refunding taxes illegally collected under direct-tax laws					450.45		450.45	450.45		
Outstanding liabilities				498,202.84		47,380.85	545,583.69	36,652.91		508,930.78
Sinking fund, Union Pacific Railroad				77,057.10	906,167.76		983,224.86	972,111.25		11,113.61
Sinking fund, Central Pacific Railroad				98,545.13	264,163.67		362,708.80	359,530.00		3,178.80
Trust fund interest for support of free schools in South Carolina				565.73	1,974.46	5.00	2,545.21	2,200.00		345.21
Preventing the spread of epidemic diseases.				218,052.20		316.00	218,368.20	56,474.24		161,893.96
Contingent expenses, national currency, reimbursable, office of the Treasurer					38,534.64		38,534.64	38,534.64		
Salaries, office of assistant treasurer:										
Baltimore	1887			.30			.30			.30
Do	1888				21,600.00		21,600.00	21,599.96		.04
Boston	1887					49.94	49.94			49.94
Do	1888				36,060.00		36,060.00	35,939.36		120.64
Chicago	1886			65.19			65.19		65.19	
Do	1887			81.54			81.54			81.54
Do	1888				23,200.00	5.87	23,205.87	23,200.00		5.87
Cincinnati	1887			60.24			60.24			60.24
Do	1888				16,560.00		16,560.00	16,560.00		
New Orleans	1888				14,890.00		14,890.00	14,890.00		
New York	1886			5,454.28			5,454.28		5,454.28	
Do	1887			2,421.82		156.48	2,578.30			2,578.30
Do	1888				174,890.00	96.23	174,986.23	170,648.79		4,337.44
Philadelphia	1886			14.44			14.44		14.44	
Do	1887			106.29			106.29			106.29
Do	1888				36,540.00	381.27	36,921.27	36,540.00		381.27
Saint Louis	1886			737.90			737.90		737.90	

Do.....	1887		61.15			61.15			61.15
Do.....	1888			15,860.00		15,860.00	15,860.00		
San Francisco.....	1888			27,120.00		27,120.00	27,120.00		
Salaries, special agents independent treasury.....	1886		1,934.74		903.00	2,837.74	53.14	2,784.60	
Do.....	1888			4,000.00		4,000.00	4,000.00		
Checks and drafts, independent treasury.....	1886			431.40		431.40	431.40		
Paper for checks and drafts, independent treasury.....	1887		650.79			650.79	559.44		91.35
Do.....	1888			8,000.00		8,000.00	7,127.16		872.84
Contingent expenses, independent treasury.....	1886		16,309.93		500.52	16,810.45	8.19	16,802.26	
Do.....	1887		23,703.11		65.19	22,768.30	14,487.24		8,281.06
Do.....	1888			70,000.00	1,746.11	71,746.11	71,672.70		73.41
Salaries, office of Director of the Mint.....	1886		1,250.16			1,250.16		1,250.16	
Do.....	1887				66.66	66.66			66.66
Do.....	1888			27,940.00		27,940.00	27,940.00		
Contingent expenses, office of Director of the Mint.....	1886		3,320.04			3,320.04	38.32		3,281.72
Do.....	1887		2,947.06		706.85	3,653.91	1,032.43		2,621.48
Do.....	1888			7,750.00	346.38	8,096.38	5,486.75		2,609.63
Tile floor for laboratory Bureau of the Mint.....				540.00		540.00	479.00		61.00
Freight on bullion and coin, mints and assay offices.....	1886		6,555.27			6,555.27		6,555.27	
Do.....	1887		5,937.33			5,937.33	1,176.16		4,761.17
Do.....	1888			12,500.00		12,500.00	7,982.67		4,517.33
Salaries, mint at Carson.....	1886		19,204.88			19,204.88		19,204.88	
Do.....	1887		17,650.00		116.38	17,766.38			17,766.38
Do.....	1888			29,550.00		29,550.00	16,800.00		12,750.00
Wages of workmen, mint at Carson.....	1886		50,914.50			50,914.50		50,914.50	
Do.....	1887		42,100.00		1.00	42,101.00			42,101.00
Do.....	1888			60,000.00		60,000.00	27,100.00		32,900.00
Contingent expenses, mint at Carson.....	1886		23,009.41			23,009.41		23,009.41	
Do.....	1887		22,500.00		145.86	22,645.06	35.04		22,610.02
Do.....	1888			25,000.00		25,000.00	11,737.41		13,262.59
Salaries, mint at Denver.....	1886		514.30			514.30		514.30	
Do.....	1887		27.60		293.06	320.66			320.66
Do.....	1888			10,950.00		10,950.00	10,950.00		
Wages of workmen, mint at Denver.....	1886		3,238.65			3,238.65		3,238.65	
Do.....	1887		277.00		474.34	751.34			751.34
Do.....	1888			14,000.00		14,000.00	14,000.00		
Contingent expenses, mint at Denver.....	1886		2,722.53			2,722.53		2,722.53	
Do.....	1887		492.82		430.52	923.34	177.63		745.71
Do.....	1888			6,000.00		6,000.00	4,684.65		1,315.35
Salaries, mint at New Orleans.....	1886		87.68			87.68		87.68	
Do.....	1887				108.71	108.71			108.71
Do.....	1888			31,950.00		31,950.00	31,950.00		
Wages of workmen, mint at New Orleans.....	1886		3.75			3.75		3.75	
Do.....	1887				2.42	2.42			2.42
Do.....	1888			74,000.00		74,000.00	74,000.00		
Contingent expenses, mint at New Orleans.....	1886		2,103.39			2,103.39	37.05	2,066.34	
Do.....	1887				6,800.35	6,800.35	170.95		6,629.40
Carried forward.....			2,791,225.72	13,754,299.60	331,837.80	16,877,363.12	13,975,855.19	728,644.96	2,172,862.97

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward				\$2,791,225.72	\$13,754,299.60	\$331,837.80	\$16,877,263.12	\$13,975,855.19	\$728,644.96	\$2,172,862.97
Contingent expenses, mint at New Orleans	1888				35,000.00		35,000.00	35,000.00		
Salaries, mint at Philadelphia	1886			2,767.11			2,767.11		2,767.11	
Do	1887					884.81	884.81			884.81
Do	1888				41,550.00		41,550.00	41,550.00		
Wages of workmen, mint at Philadelphia	1886			2,204.51			2,204.51		2,204.51	
Do	1887					620.12	620.12			620.12
Do	1888				293,000.00	3,695.66	296,695.66	296,695.66		
Contingent expenses, mint at Philadelphia	1886			31,078.04			31,078.04		31,078.04	
Do	1887					13,884.53	13,884.53			13,884.53
Do	1888				100,000.00	214.66	100,214.66	100,214.66		
Salaries, mint at San Francisco	1887					43.44	43.44			43.44
Do	1888				41,900.00		41,900.00	41,900.00		
Wages of workmen, mint at San Francisco	1886			60,345.41			60,345.41		60,345.41	
Do	1887			319.62		779.00	1,098.62	178.50		920.12
Do	1888				170,000.00		170,000.00	169,590.34		409.66
Contingent expenses, mint at San Francisco	1886			14,893.05			14,893.05	11.24	14,881.81	
Do	1887			260.97		3,486.28	3,747.25	216.29		3,530.86
Do	1888				40,000.00		40,000.00	39,756.77		243.23
Salaries, assay office at Boisé City	1886			.08			.08		.08	
Do	1888				3,000.00		3,000.00	3,000.00		
Wages and contingent expenses, assay office at Boisé City	1885			1.63			1.63			1.63
Do	1886				4.41		4.41			4.41
Do	1886			2.63			2.63		2.63	
Do	1887			94.16			94.16	42.50		51.66
Do	1888				6,000.00	30.75	6,030.75	5,993.21		37.54
Wages, assay office at Boisé City	1885				335.00		335.00	335.00		
Do	1887				335.00		335.00	335.00		
Do	1888				1,890.00		1,890.00	1,825.00		65.00
Do	1888				2,750.00		2,750.00	2,750.00		
Salaries, assay office at Charlotte	1886			851.27			851.27		851.27	
Wages and contingent expenses, assay office at Charlotte	1887			260.90		162.25	443.15	9.00		434.15
Do	1888				2,000.00		2,000.00	2,000.00		
Do	1888						23.35		23.35	
Salaries, assay office at Helena	1886			23.35			23.35			
Do	1888				7,700.00		7,700.00	7,700.00		
Do	1888						25.00			25.00
Wages of workmen, assay office at Helena	1885			25.00			25.00			
Do	1886			352.81			352.81		252.81	
Do	1887					178.75	178.75			178.75

Do	1888			12,000.00			12,000.00	12,000.00		
Contingent expenses, assay office at Helena	1886		531.70				531.70		581.70	
Do	1887		7.59				7.59	7.57		
Do	1888			6,000.00			6,000.00	4,719.66		1,280.34
Salaries, assay office at New York	1886		421.20				421.20		421.20	
Do	1887				47.55		47.55			47.55
Do	1888			39,250.00			39,250.00	39,250.00		
Wages of workmen, assay office at New York	1886		2,090.50				2,090.50		2,090.50	
Do	1887		1,580.00		59.00		1,639.00			1,639.00
Do	1888			25,000.00			25,000.00	25,000.00		
Contingent expenses, assay office at New York	1886		3,382.53				3,382.53		3,382.53	
Do	1887				418.88		418.88	4.00		414.88
Do	1888			10,000.00			10,000.00	10,000.00		
Salaries, assay office at Saint Louis	1887				21.82		21.82			21.82
Do	1888			5,500.00		96.06	3,596.06	3,500.00		96.06
Wages and contingent expenses, assay office at Saint Louis	1886		1,118.57				1,118.57		1,118.57	
Do	1887		891.22		248.23		1,139.45	57		1,188.88
Do	1888			2,400.00	254.75		2,654.75	2,400.00		254.75
Parting and refining bullion			185,965.86		147,683.13		333,648.99	153,429.02		175,219.97
Coinage of the standard silver dollar				230,228.82	150.02		230,378.84	230,378.64		
Territory of Alaska:										
Salaries, governor, etc.	1886		4,532.22				4,532.22	239.40	4,292.82	
Do	1887		6,953.79		389.22		7,343.01	5,628.35		1,714.66
Do	1888			20,500.00			20,500.00	13,768.15		6,731.85
Contingent expenses	1888			2,000.00			2,000.00	2,000.00		
Territory of Arizona:										
Salaries, governor, etc.	1886		333.34				333.34		333.34	
Do	1887		4,189.96				4,189.96	1,841.75		2,348.21
Do	1888			13,900.00			13,900.00	11,805.50		2,094.50
Legislative expenses	1885				518.80		518.80		518.80	
Do	1886		343.32				343.32		343.32	
Do	1887		2,100.00				2,100.00			2,100.00
Do	1888			2,000.00			2,000.00	1,600.00		400.00
Contingent expenses	1887		125.00				125.00	125.00		
Do	1888			500.00			500.00	250.00		250.00
Territory of Dakota:										
Salaries, governor, etc.	1886		24.43				24.43		24.43	
Do	1887		2,457.43				2,457.43	2,133.50		323.93
Do	1888			22,400.00			22,400.00	20,661.00		1,739.00
Legislative expenses	1886		298.25				298.25		298.25	
Do	1887				4,877.18		4,877.18			4,877.18
Do	1888			2,550.00	87.07		2,635.07	2,550.00		85.07
Contingent expenses	1888			500.00			500.00	500.00		
Territory of Idaho:										
Salaries, governor, etc.	1886		358.68				358.68		358.68	
Do	1887		2,102.60				2,102.60	1,841.75		260.85
Carried forward			3,124,534.45	14,892,492.83	510,667.26	18,527,694.54	15,275,646.02	854,866.12	2,397,182.40	

¹And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1887.	Appropriations for the fiscal year end- ing June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments dur- ing the fiscal year ending June 30, 1888.	Amounts car- ried to the surplus fund June 30, 1888.	Balances of ap- propriations June 30, 1888.
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TREASURY—continued.										
Brought forward				\$3, 124, 534. 45	\$14, 892, 492. 83	\$510, 667. 26	\$18, 527, 694. 54	\$15, 275, 646. 02	\$854, 866. 12	\$2, 397, 182. 40
Territory of Idaho—Continued:										
Salaries, governor, etc	1888				13, 400. 00		13, 400. 00	12, 237. 91		1, 162. 09
Legislative expenses	1885					55. 81	55. 81		55. 81	
Do	1888				2, 000. 00		2, 000. 00	2, 000. 00		
Contingent expenses	1888				500. 00		500. 00	500. 00		
Territory of Montana:										
Salaries, governor, etc	1886			580. 06			580. 06		580. 06	
Do	1887			3, 699. 80			3, 699. 80	1, 639. 00		2, 060. 80
Do	1888				16, 400. 00		16, 400. 00	15, 155. 50		1, 244. 50
Legislative expenses	1886			22. 77			22. 77		22. 77	
Do	1888				13, 714. 60		13, 714. 60	13, 264. 60		450. 00
Contingent expenses	1886					164. 10	164. 10		164. 10	
Do	1887			250. 00			250. 00	164. 10		85. 90
Do	1888				500. 00		500. 00	500. 00		
Territory of New Mexico:										
Salaries, governor, etc	1886			741. 88			741. 88		741. 88	
Do	1887			2, 393. 45			2, 393. 45	2, 222. 25		171. 20
Do	1888				16, 900. 00		16, 900. 00	15, 187. 90		1, 732. 10
Legislative expenses	1888				2, 000. 00		2, 000. 00	2, 000. 00		
Contingent expenses	1888				500. 00		500. 00	500. 00		
Territory of Utah:										
Salaries, governor, etc	1887			1, 821. 08			1, 821. 08	1, 162. 08		659. 00
Do	1888				13, 400. 00		13, 400. 00	12, 208. 25		1, 191. 75
Legislative expenses	1886			3, 172. 68			3, 172. 68		3, 172. 68	
Do	1887					364. 40	364. 40	51. 80		312. 60
Do	1888				22, 000. 00	155. 50	22, 155. 50	20, 450. 00		1, 705. 50
Contingent expenses	1888				500. 00		500. 00	500. 00		
Compensation and expenses, officers of elections	1886			9, 234. 70			9, 234. 70		9, 234. 70	
Do	1887			1, 200. 00		531. 25	1, 731. 25	1, 200. 00		531. 25
Do	1888				25, 000. 00		25, 000. 00	12, 500. 00		12, 500. 00
Utah Commission:										
Contingent expenses	1886			2, 874. 01			2, 874. 01		2, 874. 01	
Do	1887					80. 56	80. 56	70. 00		10. 56
Do	1888				10, 000. 00		10, 000. 00	10, 000. 00		
Compensation	1887			149. 46			149. 46			149. 46
Do	1888				25, 000. 00		25, 000. 00	25, 000. 00		
Territory of Washington:										
Salaries, governor, etc	1887			2, 945. 86			2, 945. 86	2, 905. 15		40. 71

Do	1888			16,400.00		16,400.00	14,311.00		2,089.00	
Legislative expenses	1886		33.03			33.03		33.03		
Do	1888			22,000.00		22,000.00	21,500.00		500.00	
Contingent expenses	1888			500.00		500.00	500.00			
Territory of Wyoming:										
Salaries, governor, etc	1887		741.79			741.79	741.75		.04	
Do	1888			13,400.00		13,400.00	12,502.75		897.25	
Legislative expenses	1886		855.99			855.99		855.99		
Do	1888			22,000.00		22,000.00	22,000.00			
Contingent expenses	1888			500.00		500.00	500.00			
District of Columbia:										
Improvements and repairs	1885*			.50		.50		.50		
Do	1886		898.32			898.32		898.32		
Do	1887		.90		1,723.61	1,724.51	28.81		1,703.70	
Do	1887									
Do	1888		484,000.00		24,613.45	508,613.45	508,000.00		613.45	
Constructing, repairing, and maintain- ing bridges	1886		15.31			15.31		15.31		
Bridges	1888			12,000.00	1,029.96	13,029.96	8,000.00		5,029.96	
Do	1887				177.48	177.48			177.48	
Washington aqueduct	1888			20,000.00		20,000.00	20,000.00			
Washington Asylum (support)	1886		547.56			547.56		547.56		
Do	1887				2,442.10	2,442.10	10.00		2,432.10	
Do	1888			53,305.00	4,477.05	57,782.05	56,500.00		1,282.05	
Buildings and grounds, Washington Asylum	1886		162.33			162.33		162.33		
Do	1887				5.00	5.00			5.00	
Georgetown Almshouse	1886		11.50			11.50		11.50		
Do	1887				11.50	11.50			11.50	
Transportation of paupers and prisoners	1886		628.92			628.92		628.92		
Do	1887		1,008.75		169.51	1,178.26			1,178.26	
Do	1888			4,000.00	761.58	4,761.58	4,400.00		361.58	
Reform School	1886		150.37			150.37		150.37		
Do	1887		6,000.00		70.49	6,070.49	6,000.00		70.49	
Do	1888			37,476.00		37,476.00	37,476.00			
Hospital for the Insane	1888			75,132.00		75,132.00	75,132.00			
Columbia Hospital for Women and Lying-in Asylum	1888			15,000.00		15,000.00	15,000.00			
Children's Hospital	1888			5,000.00		5,000.00	5,000.00			
St. Ann's Infant Asylum	1886		2.12			2.12		2.12		
Do	1887		.40			.40			.40	
Do	1888			6,000.00		6,000.00	6,000.00			
Industrial Home School	1888			10,000.00	.72	10,000.72	10,000.00		.72	
Women's Christian Association	1888			4,000.00		4,000.00	4,000.00			
National Association for Colored Women and Children	1888			7,000.00		7,000.00	7,000.00			
St. John's Church Orphanage	1887				.20	.20			.20	
Do	1888			1,500.00		1,500.00	1,500.00			
Carried forward				3,648,677.49	15,379,520.43	547,502.03	19,575,699.45	16,263,138.87	875,018.08	2,437,543.00

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$3,648,677.49	\$15,379,520.43	\$547,502.03	\$10,575,699.45	\$16,263,138.87	\$875,018.08	\$2,437,543.00
District of Columbia—Continued.										
Relief of the poor.....	1886			691.30			691.30		691.30	
Do.....	1887					549.81	549.81			549.81
Do.....	1888				15,000.00	585.70	15,585.70	15,478.40		107.30
Washington Hospital for Foundlings.....	1888				7,000.00		7,000.00	7,000.00		
National Homeopathic Hospital Association.....	1888				3,000.00		3,000.00	3,000.00		
Buildings, Reform School.....	1886			14,000.00	9,580.70		23,580.70	14,000.00		9,580.70
Do.....	1886			192.58			192.58		192.58	
Do.....	1888				9,700.00		9,700.00	9,700.00		
Buildings, St. John's Church Orphanage.....	1888				6,000.00		6,000.00	6,000.00		
Buildings, St. Rose Industrial School.....	1888				5,000.00		5,000.00	5,000.00		
Buildings, House of the Good Shepherd.....					3,000.00	5,000.00	8,000.00	8,000.00		
Buildings Association for Works of Mercy.....	1888				3,600.00		3,600.00	3,600.00		
Buildings and grounds, public schools.....	1886			.09			.09			.09
Do.....	1887					351.86	351.86	58.00		293.86
Do.....	1888			118,000.00		25,787.38	143,787.38	143,778.83		8.55
Buildings, Metropolitan police.....	1886			38.78			38.78			38.78
Do.....	1887					1.15	1.15			1.15
Salaries and contingent expenses, offices.....	1885*					5.00	5.00		5.00	
Do.....	1886			1,684.74	299.85		1,984.59	313.10	1,681.49	
Do.....	1887					2,067.80	2,067.80	61.85		2,005.95
Do.....	1888				149,184.00	2,988.57	152,122.57	152,000.00		122.57
Salaries and contingent expenses, sinking fund.....	1887			225.00		25.95	250.95			250.95
Do.....	1888				2,700.00		2,700.00	2,550.00		150.00
Interest and sinking fund.....	1888				1,213,947.97	44,610.00	1,268,557.97	1,268,557.97		
Public schools.....	1885					14.00	14.00			14.00
Do.....	1886			10,168.40			10,168.40		9,568.40	600.00
Do.....	1887			57.81		6,501.50	6,640.31			6,640.31
Do.....	1888				574,920.00	3,857.98	578,777.98	578,761.20		16.78
Metropolitan police.....	1886			818.22	10.19		828.47	14.56	813.91	
Do.....	1887					1,873.89	1,873.89	126.57		1,747.32
Do.....	1888				350,560.00	3,728.61	354,288.61	354,000.00		288.61
Fire department.....	1885				51.85		51.85			
Do.....	1885*					46.35	46.35		46.35	
Do.....	1886			592.26	48.48	9.20	650.94	58.08	592.86	

Do.....	1887				2,335.76	2,335.76			2,335.76
Do.....	1888		160.00	109,920.00	3,290.36	113,370.36	113,000.00		370.36
Telegraph and telephone service.....	1886		50.90			50.90		50.90	
Do.....	1887				131.79	131.79	2.71		129.08
Do.....	1888			23,340.00	789.98	24,129.98	23,800.00		329.98
Health department.....	1886		613.00			613.00		613.00	
Do.....	1887				1.43	1.43			1.43
Do.....	1888			42,580.00	4,238.24	46,818.24	46,818.24		
Courts.....	1886		1,785.12			1,785.12	3.55	781.57	1,000.00
Do.....	1887		10.00		983.47	993.47	143.62		849.85
Do.....	1888			16,224.00	1,138.09	17,362.09	17,307.84		54.25
Streets.....	1886			58.10	356.24	414.34	69.00	345.34	
Do.....	1887		939.96		1,020.85	1,960.81	1,152.16		808.65
Do.....	1887		391,500.00		33,102.67	424,602.67	420,000.00		4,602.67
Do.....	1888								
Miscellaneous expenses.....	1885			30.50	14.94	45.44	30.50		14.94
Do.....	1886		2,097.19			2,097.19		2,097.19	
Do.....	1887			2,366.31	315.94	2,682.25	2,366.31		315.94
Do.....	1888			14,800.00	817.85	15,617.85	15,617.28		.57
Contingent expenses.....	1886		4,345.00			4,345.00		4,345.00	
Do.....	1887		3,100.00			3,100.00	820.46		2,279.54
Do.....	1888			5,000.00	116.00	5,116.00	1,482.00		3,634.00
Defending suits in claims against the	1888			2,500.00	439.25	2,939.25	1,000.00		1,939.25
Expenses of assessing real property.....	1886		4.75			4.75		4.75	
Surplus fund.....			4.00	82.00		86.00			86.00
Water fund.....			70,904.04	5,108.70		76,012.74			76,012.74
Water department.....	1886			239.85		239.85	239.85		
Do.....	1887			56,862.57	376.45	57,239.02	57,239.02		
Do.....	1887			153,145.96	13,464.04	166,610.00	166,610.00		
Do.....	1888								
Interest on 3.65 bonds.....				20,723.73		20,723.73	20,723.73		
Completion of sewerage system.....					10.82	10.82	.98		9.84
Payment of legal obligations.....	1879				82.76	82.76		82.76	
Do.....	1880								
Washington redemption fund.....			48.30	691.04	121.13	860.47	720.64		139.83
Washington special-tax fund.....			3,396.62	13,443.51	4,594.49	21,434.62	19,696.39		1,738.32
Refunding water rent and taxes.....				1,002.23	598.77	1,600.00	1,600.00		
Refunding taxes.....				7,839.51		7,839.51	7,839.51		
Guaranty fund.....			1,575.51	46,562.15	6,537.65	54,675.31	54,675.31		
Redemption of tax-lien certificates.....			146.12	2,782.37	3,235.10	6,163.59	6,004.48		159.11
Redemption of Pennsylvania avenue paving certificates.....			2,260.97			2,260.97	1,649.66		611.31
Redemption of Pennsylvania avenue paving scrip.....			743.26		1,649.66	2,392.92	2,275.87		117.05
Redemption of assessment certificates.....			189.21	433.32	235.37	857.90	857.90		
Payment of referees, Court of Claims.....			1,230.00			1,230.00			1,230.00
New engine-house, No. 5.....			1,660.05			1,660.05			1,660.05
Education of feeble-minded children.....	1886		351.26			351.26			351.26
Carried forward.....			4,282,271.93	18,258,859.22	725,545.94	23,266,677.19	19,808,996.20	896,930.48	2,560,750.51

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific object of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$4,282,271.93	\$18,258,859.32	\$725,545.94	\$23,266,677.19	\$19,808,996.20	\$896,930.48	\$2,560,750.51
District of Columbia—Continued:										
Police relief fund					5,180.82	510.00	5,690.32	5,615.32		75.00
Firemen's relief fund					1,036.00	80.00	1,115.00	1,115.00		
Judgments					8,512.08		8,512.08	8,512.08		
Purchase and reconstruction of Aqueduct Bridge				119,000.00			119,000.00	109,000.00		10,000.00
Bridge across Rock Creek on the Woodley Lane Road					35,000.00		35,000.00			35,000.00
Coast and Geodetic Survey:										
Salaries	1888				247,525.00		247,525.00	247,525.00		
Party expenses	1885					680.51	680.51		269.81	410.70
Do	1885					615.83	615.83			615.83
Do	1886			243.47			243.47	193.95	49.52	
Do	1887			547.30			547.30	40.00		507.30
Do	1888				100,700.00	5.00	100,705.00	100,242.96		462.04
Publishing observations	1888				5,560.00		5,560.00	5,560.00		
General expenses	1885					308.95	308.95			308.95
Do	1886			1,475.26			1,475.26		1,475.26	
Do	1887					92.96	92.96			92.79
Do	1888				51,000.00	242.66	51,242.66	51,096.79		145.87
Do	1888					75.00	75.00			75.00
Repairs to vessels	1885					389.20	389.20		389.20	
Do	1888				25,000.00		25,000.00	25,000.00		
Transcontinental work	1885					36.35	36.35		36.35	
Do	1887			241.30			241.30	251.22		10.08
Points for State surveys	1885					15.50	15.50			15.50
Western division				8.00			8.00			8.00
Observations, eclipse of the sun				29.77			29.77			29.77
Salaries, office of Secretary of War	1886			861.72			861.72		861.72	
Do	1887			1,139.67		274.10	1,413.77			1,413.77
Do	1888				113,450.00		113,450.00	110,225.00		3,225.00
Salaries, office Adjutant-General	1886			15,781.54			15,781.54		15,781.54	
Do	1887			13,369.35		2,745.53	16,105.88			16,105.88
Do	1888				703,700.00		703,700.00	684,350.00		19,350.00
Salaries, office Inspector-General	1886			133.34			133.34		133.34	
Do	1888				3,720.00		3,720.00	3,720.00		
Salaries, office Quartermaster-General	1886			12,755.48			12,755.48		12,755.48	
Do	1887			3,567.49	132.52	162.67	3,862.68	122.27		3,740.41

Do	1888			175,355.00		175,355.00	167,700.00		7,655.00
Salaries, office Commissary-General	1886		291.85			291.85		291.85	
Do	1887		229.34			229.34			229.34
Do	1888			43,730.00		43,730.00	43,580.00		150.00
Salaries, office Surgeon General	1886		21,984.89			21,984.89		21,984.89	
Do	1887		16,737.86		3,839.64	20,576.90	167.60		20,409.30
Do	1888			513,345.00		513,345.00	498,000.00		15,345.00
Salaries, office Paymaster-General	1886		2,966.82			2,966.82		2,966.82	
Do	1887		711.51		175.80	887.31			887.31
Do	1888			57,710.00		57,710.00	57,220.00		490.00
Salaries, office Military Justice	1886		33.27			33.27		33.27	
Do	1888			13,260.00	84.63	13,260.00	11,705.00		1,555.00
Salaries, office Chief of Engineers	1886		278.89			278.89		278.89	
Do	1887					84.63			84.63
Do	1888			23,240.00		23,240.00	22,870.00		370.00
Salaries, office Chief of Ordnance	1886		22.82			22.82		22.82	
Do	1887		335.76			335.76			335.76
Do	1888			44,860.00		44,860.00	44,630.00		230.00
Salaries, Signal Office	1886		106.93			106.93		106.93	
Do	1887		1,500.00		635.06	2,135.06			2,135.06
Do	1888			40,660.00		40,660.00	40,540.00		120.00
Salaries, office of Publication of Records of the Rebellion	1886		915.96			915.96		915.96	
Do	1887		771.00		89.64	860.64			860.64
Do	1888			27,380.00		27,380.00	26,495.00		885.00
Salaries, office superintendent, etc., building corner Seventeenth and F streets	1886		68.75			68.75		68.75	
Do	1887		160.34			160.34			160.34
Salaries of employes, building corner, Seventeenth and F streets	1888			5,964.67	5.33	5,970.00	5,970.00		
Compensation and expenses of agents, Quartermaster's Department	1886		3,885.16			3,885.16		3,885.16	
Do	1887			134.00	367.28	501.28	296.50		204.78
Do	1888			6,000.00		6,000.00	2,400.00		3,600.00
War Department:									
Stationery	1886		2,536.99		2,081.20	4,618.19		4,618.19	
Do	1887		57.19		2,917.17	2,974.36	2,974.23		13
Do	1888			25,000.00	1,056.59	26,056.59	25,000.00		1,056.59
Contingent expenses	1885*		1.22			1.22	1.22		
Do	1886		170.49		244.87	415.36		415.36	
Do	1887		272.44		4,003.74	4,276.18	3,993.49		282.69
Do	1888			66,395.00		66,395.00	65,000.00		1,395.00
Rent of buildings	1886		870.00			870.00		870.00	
Do	1887				477.39	477.39			477.39
Do	1888			30,882.00		30,882.00	27,159.97		3,722.03
Postage to Postal Union countries	1887				290.00	290.00			290.00
Do	1888			2,500.00		2,500.00	1,500.00		1,000.00
Carried forward			4,506,324.88	20,695,791.13	748,047.94	25,950,163.95	22,268,748.97	965,141.59	2,716,273.39

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$4,506,324.88	\$20,695,791.13	\$748,047.94	\$25,950,163.95	\$22,268,748.97	\$965,141.59	\$2,716,273.39
Public buildings and grounds:										
Salaries of employes	1886			.27			.27		.27	
Do	1887					58.54	58.54			58.54
Do	1888				45,620.00		45,620.00	45,620.00		
Contingent expenses	1886			15.73			15.73		15.73	
Do	1887					.01	.01			.01
Do	1888				500.00		500.00	500.00		
Rent of office	1888				900.00		900.00	900.00		300.00
Improvement and care of public grounds.	1886			883.08			883.08		883.08	
Do	1887					277.95	277.95			277.95
Do	1888				66,300.00		66,300.00	66,300.00		
Repairs, fuel, etc., Executive Mansion.	1886			714.52			714.52		714.52	
Do	1887					3.02	3.02			3.02
Do	1888				24,500.00		24,500.00	24,500.00		
Lighting	1886			1,205.31			1,205.31		1,205.31	
Do	1887					370.53	370.53			370.53
Do	1888				14,000.00		14,000.00	14,000.00		
Repairs to water-pipes and fire-plugs.	1886			60.03			60.03		60.03	
Do	1887					641.77	641.77			641.77
Do	1888				2,500.00		2,500.00	2,500.00		
Telegraph to connect the Capitol with the Departments and Government Printing Office.	1886			.11			.11		.11	
Do	1887					.54	.54			.54
Do	1888				1,250.00		1,250.00	1,250.00		
Salaries, office of superintendent of State, War, and Navy Department Building.	1886			1,326.83			1,326.83		1,326.83	
Do	1887			1,120.00		161.47	1,281.47			1,281.47
Do	1888				93,123.60	68.34	93,191.94	90,269.90		2,922.04
Fuel, lights, etc.	1886			3.20			3.20		3.20	
Do	1887					3,521.11	3,521.11	2,667.73		853.38
Do	1888				35,000.00		35,000.00	35,000.00		
Furniture	1888				60,000.00		60,000.00	50,000.00		10,000.00
Building				325,292.62		1,224.96	326,517.58	240,500.00		86,017.58
Building Army Medical Museum and Library.				143,685.16			143,685.16	142,544.55		1,140.61
Transportation of reports and maps to foreign countries.	1886			187.75			187.75		187.75	
Do	1888				100.00		100.00			100.00

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Completion of the Washington Monument		97,000.00		5,568.61	102,568.61	70,000.00		32,568.61
Support and medical treatment of destitute patients	1887	1,250.00			1,250.00	1,250.00		
Do.	1888		17,000.00		17,000.00	15,583.26		1,416.74
Increasing the water-supply of Washington, D. C.		424,293.07	355,000.00		779,293.07	283,279.51		496,013.56
Increasing the water-supply of Washington, D. C., preservation of tunnel.		5,000.00			5,000.00			5,000.00
Bridge across the Eastern Branch of the Potomac River		100,000.00	60,000.00		160,000.00	20,000.00		140,000.00
Erection of fish-ways at Great Falls		5,576.31	25,000.00		30,576.31			30,576.31
Maintenance of Garfield Hospital	1886	.87			.87		.87	
Do.	1887			8.46	8.46			8.46
Do.	1888		10,000.00		10,000.00	10,000.00		
Salaries, office Secretary of the Navy	1886	4,391.51			4,391.51		4,391.51	
Do.	1887	821.22			821.22			821.22
Do.	1888		59,530.00	36.90	59,566.90	58,587.53		979.37
Salaries, Bureau of Yards and Docks	1886	146.80			146.80		146.80	
Do.	1888		11,980.00		11,980.00	11,974.45		5.55
Salaries, Bureau of Equipment and Recruiting	1887	22.04			22.04			22.04
Do.	1888		14,780.00		14,780.00	14,780.00		
Salaries, Bureau of Navigation	1886	343.15			343.15		343.15	
Do.	1887	178.59			178.59			178.59
Do.	1888		11,340.00		11,340.00	11,007.59		332.41
Salaries, Bureau of Ordnance	1888		8,980.00		8,980.00	8,980.00		
Salaries, Bureau of Construction and Repairs	1887	664.11			664.11			664.11
Do.	1888		13,980.00		13,980.00	13,450.55		529.45
Salaries, Bureau of Steam Engineering	1887	250.00			250.00			250.00
Do.	1888		12,490.00		12,490.00	10,606.23		1,883.77
Salaries, Bureau of Provisions and Clothing	1886	2,721.61			2,721.61		2,721.61	
Do.	1887	1,028.03			1,028.03			1,028.03
Do.	1888		17,580.00		17,580.00	15,820.47		1,759.53
Salaries, Bureau of Medicine and Surgery	1886	10.00			10.00		10.00	
Do.	1888		9,460.00		9,460.00	9,460.00		
Salaries, office Judge-Advocate-General U. S. Navy	1888		6,460.00		6,460.00	6,410.55		49.55
Salaries, Nautical Almanac Office	1886	140.23			140.23		140.23	
Do.	1887	427.76		2.02	429.78	300.00		129.78
Do.	1888		23,880.00		23,880.00	23,743.02		136.98
Salaries, office of Naval Records of the Rebellion	1886	242.00			242.00		242.00	
Do.	1887	497.87			497.87			497.87
Do.	1888		2,640.00		2,640.00	2,640.00		
Salaries, Hydrographic Office	1886	592.04			591.04		591.04	
Do.	1887	3,187.43			3,187.43			3,187.43
Do.	1888		45,440.00		45,440.00	45,144.96		295.04
Carried forward		5,638,603.13	21,745,124.73	750,987.17	28,143,715.03	23,618,019.27	978,125.63	3,547,570.13

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward				\$5,638,603.13	\$21,745,124.73	\$759,987.17	\$28,143,715.03	\$23,618,019.27	\$978,125.63	\$3,547,570.13
Contingent and miscellaneous expenses Hydrographic Office	1885 ^a				1,434.97		1,434.97	1,434.97		
Do	1886			174.13			174.13		174.13	
Do	1887			3,774.67		46.48	3,821.15	3,581.06		240.09
Do	1888				87,500.00	3,329.69	40,839.69	39,884.87		944.82
Salaries, Naval Observatory	1888				18,120.00		18,120.00	17,920.56		199.44
Contingent and miscellaneous expenses, Naval Observatory	1886			241.55			241.55		241.55	
Do	1887			500.00		44.14	544.14	250.00		294.14
Do	1888				3,736.00		3,736.00	3,736.00		
Library, Navy Department	1886			65.72			65.72	4.00	62.72	
Do	1887			100.00			100.00	83.70		16.30
Do	1888				1,000.00		1,000.00	1,000.00		
Contingent expenses, Navy Department	1884			104.86			104.46			
Do	1886			19.48			19.48		19.48	
Do	1887			494.00		13.50	507.50	507.50		
Do	1888				11,000.00		11,000.00	11,000.00		
Salaries, Post-Office Department	1885 ^a				32.61		32.61	32.61		
Do	1886			13,444.50			13,444.50		13,444.50	
Do	1887			10,513.43		3,565.00	14,078.43			14,078.43
Do	1888				711,540.00	5,613.28	717,153.28	712,000.00		5,153.28
Contingent expenses, Post-Office Department:										
Stationery	1886			4,021.92			4,021.92		4,021.92	
Do	1887			5,500.00		29.98	5,529.98			5,529.98
Do	1888				12,000.00	813.46	13,813.46	10,500.00		2,313.46
Fuel	1886			1,242.66			1,242.66		1,242.66	
Do	1887			1,000.00		288.05	1,288.05			1,288.05
Do	1888				8,000.00	401.12	8,401.12	8,000.00		401.12
Gas	1886			1,666.89			1,666.89		1,666.89	
Do	1887			2,000.00		203.00	2,203.00			2,203.00
Do	1888				5,500.00	143.54	5,643.54	4,300.00		1,343.54
Plumbing and gas fixtures	1886			1,065.70			1,065.70		1,065.70	
Do	1887			1,000.00		207.77	1,207.77	100.00		1,107.77
Do	1888				3,000.00	548.88	3,548.88	2,500.00		1,048.88
Telegraphing	1886			2,678.93			2,678.93		2,678.93	
Do	1887			1,000.00		510.54	1,510.54			1,510.54
Do	1888				3,500.00	208.57	3,708.57	2,800.00		908.57
Carpets	1886			2,329.40			2,329.40		2,329.40	
Do	1887			1,500.00		3.14	1,503.14			1,503.14

Do.....	1888				4,565.41	3,500.00		1,065.41
Painting.....	1886	2,292.44		4,000.00	2,292.44		2,292.44	
Do.....	1887	500.00			640.29		1,140.29	
Do.....	1888			3,500.00	3,949.89	3,000.00		949.89
Furniture.....	1886	6,616.29			6,616.29		6,616.29	
Do.....	1887	4,000.00			4,431.42	500.00		3,931.42
Do.....	1888			5,000.00	420.43	1,700.00		3,720.43
Horses and wagons.....	1886	512.03			512.03		512.03	
Do.....	1887	300.00			47.20			347.20
Do.....	1888			1,500.00	222.80	1,200.00		522.80
Hardware.....	1886	1,165.19			1,165.19		1,165.19	
Do.....	1887	600.00			923.77			923.77
Do.....	1888			1,500.00	216.62	800.00		916.62
Miscellaneous items.....	1886	2,487.57			2,487.57		2,487.57	
Do.....	1887	4,000.00			4,623.24		4,623.24	
Do.....	1888			13,000.00	232.11	9,000.00		4,232.11
Rent.....	1886	375.00			375.00		375.00	
Publication of Official Postal Guides.....	1886	15,291.40			15,291.40		15,291.40	
Do.....	1887				126.58			126.58
Publication of Official Post-route Maps.....	1886	5,253.46			5,253.46		5,253.46	
Do.....	1887	2,457.00			582.11	2,500.00		539.11
Post-route Maps.....	1888			15,000.00	2,322.91	14,500.00		2,822.91
Rent of buildings.....	1888			14,000.00	375.00			375.00
Official Postal Guides.....	1888			18,000.00	10,676.11	26,900.00		1,776.11
Postage.....	1886	51.50			51.50		51.50	
Do.....	1887				122.50			122.50
Do.....	1888			500.00	81.00	581.00		
Publication of a new edition of the Postal Laws and Regulations.....		17,475.00			17,475.00	17,475.00		
Mail transportation, Pacific railroad companies.....	1886			142.38	142.38	142.38		
Do.....	1887			313,369.46	313,369.46	313,369.46		
Do.....	1888			894,732.67	894,732.67	894,732.67		
Deficiency in the postal revenues.....	1885*			596,599.20	596,599.20	596,599.20		
Do.....	1885				104,783.34		104,783.34	
Do.....	1888			2,564,221.27	2,564,221.27	2,564,221.27		
Department of Agriculture:								
Salaries.....	1886	842.58			842.58		842.58	
Do.....	1887	2,390.00			2,390.55	920.68		1,469.87
Do.....	1888			161,490.00	161,490.00	158,500.00		2,990.00
Salaries and expenses, Bureau of Animal Industry.....	1887				347.10	255.16		91.94
Do.....	1887†	78,000.00			81,496.24	69,049.50		12,446.74
Do.....	1888			400,000.00	400,000.00	391,148.65		8,851.35
Collecting agricultural statistics.....	1886	6,348.34			6,348.34	64.53	6,283.81	
Do.....	1887	4,000.00			4,893.86	4,849.00		44.86
Do.....	1888			65,000.00	65,000.00	64,500.00		500.00
Carried forward.....		5,847,999.37	27,638,043.29	903,938.39	34,389,981.05	29,596,663.04	1,151,028.12	8,642,289.89

* And prior years.

† And 1888.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$5,847,099.37	\$27,638,043.29	\$903,938.39	\$34,389,981.05	\$29,596,663.04	\$1,151,028.12	\$3,642,289.89
Department of Agriculture—Continued:										
Purchase and distribution of valuable seeds.....	1886			19.76			19.76		19.76	
Do.....	1887					1.63				1.63
Do.....	1888				108,000.00		108,000.00	102,500.00		500.00
Improvement of grounds.....	1886			52.22			52.22		52.22	
Experimental garden.....	1886			121.03			121.03		121.03	
Experimental garden and grounds.....	1887			1,200.00		136.41	1,336.41	202.15		1,134.26
Do.....	1888				24,800.00		24,800.00	22,500.00		2,300.00
Furniture, cases, and repairs.....	1886			195.39			195.39		195.39	
Do.....	1887			25.00		195.14	220.14	187.25		32.89
Do.....	1888				7,000.00		7,000.00	7,000.00		
Library.....	1886			82.97			82.97		82.97	
Do.....	1887					137.22	137.22	65.87		71.35
Do.....	1888				2,000.00		2,000.00	1,900.00		100.00
Museum.....	1886			1.12			1.12		1.12	
Do.....	1887					4.33	4.33	3.10		1.23
Do.....	1888				1,000.00		1,000.00	900.00		100.00
Laboratory.....	1886			109.89			109.89		109.89	
Do.....	1887			1,000.00		2,144.92	3,144.92	1,715.78		1,429.14
Do.....	1888				6,000.00		6,000.00	4,500.00		1,500.00
Experiments in the manufacture of sugar.....	1887			15,413.23		3,861.07	19,274.30	19,274.30		
Do.....	1888				50,000.00		50,000.00	49,975.84		24.16
Botanical investigations and experiments.....	1887			148.05		843.93	491.98	489.10		11.88
Do.....	1888				7,000.00		7,000.00	6,741.18		258.82
Pomological information.....	1886			1,489.75		62.96	1,552.71	1,482.95		69.76
Do.....	1888				8,000.00		8,000.00	2,581.31		418.69
Investigating the adulteration of food.....	1887			300.00		161.97	461.97	451.11		10.86
Do.....	1888				1,000.00		1,000.00	700.00		300.00
Investigating the history of insects injurious to agriculture.....	1884			2.82			2.82			2.82
Do.....	1886			72.14			72.14	45.00	27.14	
Investigating the history and habits of insects.....	1887			142.80		143.77	288.57	269.95		16.62
Do.....	1888				20,000.00		20,000.00	19,500.00		500.00
Investigations in ornithology and mammalogy.....	1887			998.60			998.60	998.58		.02
Do.....	1888				8,940.00		8,940.00	8,729.31		210.69
Reclamation of arid and waste lands.....	1888			6,287.38			6,287.38			6,287.38

Report on forestry	1880		171.57			171.07		171.57	
Do	1887		580.75			580.75		542.65	38.10
Do	1888		3.50	8,000.00		8,000.00	8,000.00	3.50	
Silk culture	1886		3.50			3.50			
Do	1887		884.61		1.72	866.53	866.53		
Do	1888			25,000.00	1,989.06	26,989.06	2,400.00		589.06
Tea culture	1886		1,186.33			1,186.33		1,186.33	
Do	1887		500.00			500.00	253.73		246.22
Postage	1886		1,443.80			1,443.80		1,443.80	
Do	1887		500.00		50.00	550.00			550.00
Do	1888			4,000.00		4,000.00	3,000.00		1,000.00
Contingent expenses	1886		62.38			62.38		62.38	
Do	1887				185.43	185.43	137.51		47.92
Do	1888			15,000.00		15,000.00	14,000.00		1,000.00
Agricultural experiment stations	1888			585,000.00		585,000.00	427,500.00		157,500.00
Salaries and expenses, reporter Supreme Court	1888			7,500.00		7,500.00	7,500.00		
Salaries, justices of the Supreme Court	1887		1,291.18			1,291.18			1,291.18
Do	1888			93,500.00		93,500.00	85,152.55		8,347.45
Salaries, circuit judges	1886		214.28			214.28		214.28	
Do	1888			60,000.00		60,000.00	60,000.00		
Salaries, district judges	1886		365.31			365.31		365.31	
Do	1887		164.73	3,069.39		3,234.12	3,069.39		164.73
Do	1888			211,000.00	298.00	211,298.00	210,576.85		721.15
Salaries, retired judges	1888			43,986.83	294.80	44,281.63	44,281.63		
Salaries, district attorneys	1886		657.99			657.99	148.78	509.20	
Do	1887		2,231.20	46.69		2,277.89	1,833.36		444.53
Do	1888			20,300.00		20,300.00	19,735.34		564.66
Salaries, district marshals	1885*			31.88		31.88	31.88		
Do	1886		873.32			873.32	290.62	582.70	
Do	1887		3,721.01	80.53		3,801.54	3,119.05		682.49
Do	1888			12,900.00		12,900.00	11,997.07		902.93
Salaries, justices and judges, supreme court, District of Columbia	1887		418.90			418.90	197.80		221.10
Do	1888			24,500.00		24,500.00	24,500.00		
Salaries, Steam-boat Inspection Service				207,147.97	852.03	208,000.00	208,000.00		
Salaries and expenses, special inspectors of foreign steam vessels				22,487.09		22,487.09	22,487.09		
Contingent expenses, Steam-boat Inspection Service	(†)		36.03			36.03			36.03
Do	(‡)			12.00		12.00	12.00		
Do			251,190.59	10.00	655.35	251,855.94	32,968.80		218,887.14
Do				6,865.76		6,865.76	6,865.76		
Do				1,464.26		1,464.26	1,464.26		
Payment for land sold for direct taxes									
Payment of surplus proceeds of lands sold for direct taxes			137,692.51	2.70	15.02	137,692.51	6,329.92		131,362.59
Treasury Building, Washington, D. C.							2.70		15.02
Do	1888		8,000.00	4,000.00		12,000.00	12,000.00		
Carried forward			6,287,831.80	20,222,688.39	915,473.15	36,425,993.34	31,087,632.25	1,156,176.71	4,182,184.48

* And prior years.

† Prior to July 1, 1883.

‡ Prior to July 1, 1885.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$6,287,831.80	\$29,222,688.39	\$915,473.15	\$36,425,993.34	\$31,087,632.25	\$1,156,176.71	\$4,182,184.48
Buildings and grounds, Signal Office.....					150,000.00		150,000.00	112,000.00		38,000.00
Treasury Building, Washington, D. C., improving sanitary condition.....				14,966.52			14,966.52	13,003.75		1,962.77
Treasury Building, Washington, D. C., silver vaults.....				17,804.25	1,000.00	39.90	18,844.15	18,804.25		39.90
Treasury Building, Washington, D. C., freight elevator.....					2,000.00		2,000.00	2,000.00		
Building for Bureau of Engraving and Printing.....				4,252.10			4,252.10	76.75		4,175.35
Bureau of Engraving and Printing and Quartermaster's corral sewer.....				2,443.30		.47	2,443.77	2,443.30		.47
Branch mint, Denver, Colo.....				26,130.00		.30	26,130.30	2,000.00		24,130.30
Mint building, New Orleans, La., repairs.....				508.07			508.07	437.41		70.66
Mint building, Philadelphia, Pa., removing steam-power plant.....				42,139.20			42,139.20	42,139.20		
Pay of assistant custodians and janitors.....	1887			14,000.00			14,000.00	7,000.00		7,000.00
Do.....	1888				440,000.00		440,000.00	395,000.00		45,000.00
Public buildings:										
Inspector of furniture and other furnishings.....	1887			4,000.00			4,000.00			4,000.00
Do.....	1888				5,000.00		5,000.00	5,000.00		
Furniture and repairs of same.....	1887			70,536.94		3,231.57	73,768.51	65,319.01		8,449.50
Do.....	1888				125,000.00	6,403.85	131,403.85	122,305.58		9,098.27
Fuel, lights, and water.....	1887			176,145.39		20,026.39	196,171.78	144,911.57		53,260.21
Do.....	1888				600,000.00	2,145.66	602,145.66	514,724.69		87,420.97
Heating apparatus.....	1887			29,936.26			29,936.26	29,936.26		
Do.....	1888			165,000.00			165,000.00	95,442.00		69,558.00
Repairs to heating apparatus.....	1888				100,000.00		100,000.00	70,000.00		30,000.00
Vaults, safes, and locks.....	1885*					3,288.17	3,288.17		3,288.17	
Do.....	1886			2,000.00		1,738.87	3,738.87	138.03		3,600.84
Do.....	1887			986.25			986.25	780.50		205.75
Do.....	1888				50,000.00		50,000.00	45,395.00		4,605.00
Plans.....	1885*					22.48	22.48		22.48	
Do.....	1886			.03		61.25	61.28		61.28	
Do.....	1887			379.80		221.25	601.05	601.04		.01
Do.....	1888				3,500.00	346.63	3,846.63	3,500.00		346.63
Repairs and preservation.....	1887			37,936.36		38.21	37,974.57	37,974.57		
Do.....	1888				200,000.00		200,000.00	179,450.00		20,550.00

Purchase of painting, "Farming in Dakota," by Carl Guthertz		3,000.00		3,000.00	3,000.00		
International Medical Congress		10,000.00		10,000.00	10,000.00		
Payment to special policemen, Senate	18.00			18.00			18.00
Services and expenses joint commission, Sig- nal Service and Surveys	337.50			337.50			337.50
Unveiling the statue of the late James A. Garfield			640.95	640.95			640.95
Payment to widow of Hon. Austin F. Pike		5,000.00		5,000.00	5,000.00		
Payment to widow of Hon. John A. Logan		5,000.00		5,000.00	5,000.00		
Portrait of the late John A. Logan	289.92	450.00		739.92	640.62		99.30
Portrait of the late Seth C. Moffatt		500.00		500.00			500.00
Portraits of the late Abraham Dowdney, John Arnot, jr., Lewis Beach, William T. Price, William H. Cole, and Austin F. Pike	2,791.92			2,791.92	2,416.54		375.38
Duplicates of certain French and American medals	12.24			12.24			12.24
Payment to W. P. Brownlow for services, Senate		240.00		240.00	240.00		
Payment to George N. Stranahan for serv- ices, Senate		250.00		250.00	250.00		
Payment to J. M. Coombs for injuries re- ceived, Senate		2,500.00		2,500.00	2,500.00		
Relief of B. S. James	408.03			408.03	408.03		
Relief of devisees of the late Daniel Carrol		36,040.00		36,040.00	36,040.00		
Re-imbusement to Frederick Douglass, late Recorder of Deeds, District of Columbia		1,727.00		1,727.00	1,727.00		
National monument at Plymouth, Mass	15,000.00			15,000.00			15,000.00
Statue to the memory of General Lafayette and compatriots	46,491.62			46,491.62			46,491.62
Erection of monumental column at York- town, Va.	5,176.74			5,176.74			5,176.74
Pedestal for the statue of James A. Garfield	482.75		39	482.14	482.75		.39
Monument to Thomas Jefferson at Monti- cello, Va.	1,628.13			1,628.13			1,628.13
Monument to mark the birth-place of George Washington	23,717.30			23,717.30			23,717.30
Monument at Washington's headquarters at Newburgh, N. Y.	24,000.00			24,000.00	24,000.00		
Payments to A. W. Cochran for index of claims, House of Representatives		1,650.00		1,650.00	1,650.00		
Payment to Henry Neal, messenger House of Representatives		436.14		436.14	436.14		
Payment to Charles Carter, messenger House of Representatives		160.00		160.00	160.00		
Carried forward	7,017,350.42	30,966,141.53	953,679.49	33,937,171.44	33,091,966.14	1,163,140.48	4,682,055.82

* And prior years.

BALANCES OF APPROPRIATIONS UNEKPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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TREASURY—continued.										
Brought forward.....				\$7,017,850.42	\$30,966,141.53	\$953,679.49	\$38,937,171.44	\$33,091,966.14	\$1,163,149.48	\$4,682,055.82
Payment to widow of Hon. Abraham Dowdney.....					1,154.17		1,154.17	1,154.17		
Payment to widow of Hon. John Arnot.....					1,562.07		1,562.07	1,562.07		
Payment to widow of Hon. Lewis Beach.....					2,936.17		2,936.17	2,936.17		
Payment to widow of Hon. W. T. Price.....					1,648.93		1,648.93			1,648.93
Payment to sisters of Hon. Michael Hahn.....					4,974.41		4,974.41	4,974.41		
Payment funeral expenses of James Riley.....					121.75		121.75	121.75		
Payment to widow of H. J. Ramsdell, late Register of Wills, District of Columbia.....					325.00		325.00	325.00		
Payment to State of Wisconsin amount erroneously withheld on account of direct tax.....					8,409.43		8,409.43	8,409.43		
Relief of A. B. Norton.....					1,853.00		1,853.00	1,853.00		
Relief of Charles Murphy.....					2,995.50		2,995.50	2,995.50		
Relief of John K. Le Baron.....					1,000.00		1,000.00	1,000.00		
Relief of Henry Brock.....					387.00		387.00	387.00		
Relief of Thomas C. Dickey.....					275.00		275.00	275.00		
Relief of Thomas A. Osborn.....					8,701.96		8,701.96	8,701.96		
Relief of William P. Thorne.....					500.00		500.00			500.00
Relief of R. S. Stanley.....					88.00		88.00			88.00
Relief of George F. Chilton.....					187.50		187.50			187.50
Relief of J. A. Wilson.....					42.65		42.65			42.65
Construction and repairs of buildings in Alaska.....				15,000.00			15,000.00			15,000.00
Court-house, post-office, etc., Aberdeen, Miss.....				25,344.11	4,000.00	15.56	29,359.67	25,213.51		4,146.16
Court-house, post-office, etc., Auburn, N. Y.....				94,764.03	42,000.00		136,764.03	26,638.78		110,125.25
Court-house, post-office, etc. (site and building), Augusta, Ga.....				49,976.46			49,976.46	31,381.70		18,594.76
Court-house, post-office, etc., Augusta, Me.....				103,374.93	47,000.00		150,374.93	47,642.63		102,732.30
Court-house, post-office, etc., Asheville, N. C.....					100,000.00		100,000.00			100,000.00
Court-house, post-office, etc., Abingdon, Va.....				72,198.27			72,198.27	299.26		71,899.01
Court-house, post-office, etc., Atlanta, Ga.....					120,000.00		120,000.00			120,000.00
Court-house, post-office, etc., Baltimore, Md.....				583,731.18			583,731.18	237,561.74		346,169.44
Post-office, etc., Brooklyn, N. Y.....				1,283,991.62			1,283,991.62	16,868.54		1,267,123.08
Post-office, etc., Buffalo, N. Y.....					250,000.00		250,000.00			250,000.00
Post-office, court-house, etc. (site and building), Binghamton, N. Y.....				150,000.00			150,000.00	15,615.53		134,384.47
Court-house, post-office, etc., Carson City, Nev.....				80,059.00	36,000.00		116,059.00	1,925.96		114,133.04

Court-house, post-office, etc., Charlesten, W. Va.	738.70	52,000.00	52,738.70	730.00	52,008.70
Post-office, court-house, etc. (site), Charleston, S. C.	100,000.00		100,000.00	80,050.75	19,949.25
Post-office, court-house, etc. (building), Charleston, S. C.	200,000.00		200,000.00	5,983.27	194,016.73
Court-house, post-office, etc. (site and building), Chattanooga, Tenn.	149,949.65	75,000.00	224,949.65	1,813.88	223,135.77
Court-house, post-office, etc., Clarksburgh, W. Va.	58,430.01		58,430.01	32,014.36	26,415.65
Court-house, post-office, etc., Columbus, Ohio	39,114.58		39,114.58	37,431.63	1,682.95
Court-house, post-office, etc. (elevator), Columbus, Ohio	2,500.00		2,500.00	2,450.00	50.00
Post-office, court-house, etc., Concord, N. H.	48,522.25	8,000.00	56,522.25	40,212.51	8,000.00
Post-office, court-house, etc. (approaches), Concord, N. H.	9,000.00	11,000.00	9,000.00	3,000.00	6,000.00
Post-office, etc., Council Bluffs, Iowa	92,123.51		92,123.51	65,777.66	26,345.85
Post-office, etc. (site and building), Dayton, Ohio	156,000.00		156,000.00	42,424.34	107,575.66
Court-house, post-office, etc., Dallas, Tex.	34,212.65	11,000.00	45,212.65	22,043.48	23,169.17
Court-house, post-office, etc. (approaches), Dallas, Tex.	5,000.00		5,000.00	1,000.00	4,000.00
Court-house, post-office, etc., Danville, Va.	1,500.00		1,973.78		1,973.78
Court-house, post-office, etc., Denver, Colo.	77,170.13	60,000.00	137,170.13	10,740.94	126,429.19
Court-house, post-office, etc., Des Moines, Iowa	232,062.29		243,443.45	84,602.49	158,840.96
Court-house, post-office, etc., Detroit, Mich.	254,571.15		254,571.15	237,233.77	17,337.38
Court-house, post-office, etc., Erie, Pa.	102,184.22		102,184.22	64,061.94	38,122.28
Court-house, post-office, etc. (approaches), Erie, Pa.	5,000.00		5,000.00		5,000.00
Court-house, post-office, etc., Frankfort, Ky.	4,903.83		6,530.67	181.87	6,348.80
Court-house, post-office, etc., Fort Scott, Kans.	83,881.50		83,881.50	16,282.69	67,598.81
Court-house, post-office, etc. (approaches and heating apparatus), Fort Scott, Kans.	12,000.00		12,000.00		12,000.00
Court-house, post-office, etc., Fort Wayne, Ind.	65,773.49	16,000.00	81,773.49	48,729.64	33,043.85
Court-house, post-office, etc. (elevator, approaches, and heating apparatus), Fort Wayne, Ind.	14,500.00		14,500.00		14,500.00
Court-house, post-office, etc., Fort Smith, Ark.	91,494.37		91,494.37	35,656.66	55,837.71
United States jail, Fort Smith, Ark.	32,848.82		32,848.82	28,036.87	4,811.95
Court-house, post-office, etc., Greensborough, N. C.	869.99		918.08	215.17	702.91
Court-house, post-office, etc., Harrisonburgh, Va.	41,405.65		43,708.46	19,278.18	24,430.28
Post-office, etc., Hannibal, Mo.	44,799.23	2,000.00	46,799.23	33,039.39	13,759.84
Post-office, etc. (approaches), Hannibal, Mo.	4,000.00		4,000.00	3,400.00	600.00
Carried forward	11,434,346.04	31,837,304.07	969,527.73	44,241,177.84	34,446,200.74
				1,163,149.48	8,681,827.62

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$11,434,346.04	\$31,837,304.07	\$969,527.73	\$44,241,177.84	\$34,446,250.74	\$1,163,169.48	\$8,631,827.62
Post-office, etc. (site and building), Houston, Tex.				25,000.00			25,000.00	8,458.24		16,541.76
Court-house, post-office, etc. (site and building), Huntsville, Ala.				50,000.00			50,000.00	10,985.82		39,014.18
Court-house, post-office, etc., Indianapolis, Ind.					150,000.00		150,000.00			150,000.00
Court-house, post-office, etc., Jackson, Tenn.				872.52	1,000.00	274.41	2,146.93	548.07		1,598.86
Court-house, post-office, etc., Jackson, Miss.				32.92			32.92			32.92
Court-house, post-office, etc., Jefferson City, Mo.				6,124.82	14,000.00		20,124.82	12,003.57		8,121.25
Court-house, post-office, etc. (approaches), Jefferson City, Mo.				7,500.00			7,500.00	7,320.00		180.00
Court-house, post-office, etc. (site and building), Jefferson, Tex.				25,000.00			25,000.00	10,850.18		14,149.82
Post-office, etc., Jersey City, N. J.				249.15	12,200.00		12,449.15			12,449.15
Court-house, post-office, etc., Keokuk, Iowa.				106,627.37	15,000.00		121,627.37	29,202.06		92,425.31
Court-house, post-office, etc., Key West, Fla.				99,833.57			99,833.57	8,070.59		91,762.98
Court-house, post-office, etc. (foundation), Key West, Fla.				1,000.00			1,000.00	1,000.00		
Post-office, Lancaster, Pa.					100,000.00		100,000.00			100,000.00
Court-house, post-office, etc., La Crosse, Wis.				137,780.70			137,780.70	12,991.80		124,788.90
Court-house, post-office, etc., Leavenworth, Kans.				50,716.70	7,000.00		57,716.70	28,243.94		29,472.76
Court-house, post-office, etc. (approaches), Leavenworth, Kans.				4,500.00			4,500.00	500.00		4,000.00
Court-house, post-office, etc. (sewer), Leavenworth, Kans.				14.03			14.03			14.03
Court-house, post-office, etc. (site and building), Los Angeles, Cal.				50,000.00			50,000.00	29,033.23		20,966.77
Court-house, post-office, etc. (repairs of walk and furniture), Lincoln, Nebr.				190.00			190.00			190.00
Post-office, etc., Lexington, Ky.				106,002.77			106,002.77	46,745.24		59,257.53
Post-office, etc. (approaches and heating apparatus), Lexington, Ky.				13,000.00			13,000.00			13,000.00
Court-house, post-office, etc., Louisville, Ky.				578,503.54			578,503.54	180,431.53		398,072.21
Court-house, post-office, etc., Lynchburgh, Va.				33,176.94	2,000.00	644.10	35,821.04	33,681.06		2,139.98
Court-house, post-office, etc. (approaches), Lynchburgh, Va.				7,500.00			7,500.00	7,423.68		76.32
Court-house, post-office, etc., Macon, Ga.				62,326.52		12,065.72	74,392.24	43,712.38		30,679.86

Court-house, post-office, etc. (approaches), Macon, Ga	4,000.00			4,000.00			4,000.00
Court-house, post-office, etc., Manchester, N. H.	153,525.43	46,000.00		199,525.43	36,711.09		162,814.34
Court-house, post-office, etc., Marquette, Mich	90,970.20			90,970.20	12,889.25		78,080.95
Court-house, post-office, etc., Montgomery, Ala.	2,604.52			2,604.52	2,095.41		509.11
Court-house and post-office, Monroe, La.		75,000.00		75,000.00			75,000.00
Post-office, etc., Minneapolis, Minn.	313,321.54			313,321.54	91,793.53		221,528.01
Post-office, court-house, etc., Montpelier, Vt.	102,937.74	35,000.00		137,937.74	17,846.92		120,090.82
Court-house, post-office, etc., Nebraska City, Nebr	68,046.73			68,046.73	27,937.65		40,109.08
Court-house, post-office, etc. (approaches), Nebraska City, Nebr	5,000.00			5,000.00	1,000.00		4,000.00
Court-house, post-office, etc., New Albany, Ind	61,504.99			61,504.99	38,816.27		22,688.72
Court-house, post-office, etc. (approaches), New Albany, Ind	4,000.00			4,000.00	1,000.00		3,000.00
Court-house, post-office, etc. (site and build- ing), Oshkosh, Wis	89,940.55			89,940.55	1,867.30		88,073.25
Court-house, post-office, etc., Oxford, Miss.	1,422.89			1,422.89	13.00		1,409.89
Court-house, post-office, etc. (approaches), Oxford, Miss	2,000.00			2,000.00	2,000.00		
Post-office, etc., Owensborough, Ky	50,000.00			50,000.00	771.19		49,228.81
Post-office, Paterson, N. J.		80,000.00		80,000.00			80,000.00
Court-house, post-office, etc., Parkersburgh, W. Va	2,096.59			2,096.59	616.96		1,479.63
Court-house, post-office, etc., Pensacola, Fla.	21,837.48	2,000.00	56.88	23,894.36	21,999.12		1,895.24
Court-house, post-office, etc. (approaches), Pensacola, Fla	4,451.54			4,451.54	4,237.71		213.83
Court-house, post-office, etc., Pittsburgh, Pa.	507,590.32			507,590.32	110,924.03		396,666.29
Post-office, court-house, etc., Peoria, Ill	73,747.83			73,747.83	47,823.36		25,924.47
Post-office, court-house, etc. (approaches), Peoria, Ill	7,500.00			7,500.00			7,500.00
Post-office, etc., Poughkeepsie, N. Y.	1,029.90	500.00		1,529.90	1,026.18		503.72
Post-office, etc. (approaches), Poughkeepsie, N. Y.	1,472.75			1,472.75	1,313.04		159.71
Post-office, court-house, etc., Quincy, Ill	13,773.58		16,700.65	30,474.13	20,769.49		9,704.64
Post-office, court-house, etc. (approaches), Quincy, Ill	4,500.00		500.00	5,000.00	4,717.46		282.54
Post-office, Reading, Pa	127,073.63			127,073.63	21,864.59		105,209.04
Court-house, post-office, etc., Rochester, N. Y.	302,243.33	50,000.00	6,255.56	358,498.89	113,135.13		245,363.76
Court-house, post-office, etc. (site and build- ing), San Antonio, Tex	169,955.96			169,955.96	33,217.21		136,738.75
Court-house, post-office, etc., Savannah, Ga.	49,899.52			49,899.52			49,899.52
Post-office, Sacramento, Cal	99,929.05	50,000.00		149,929.05	30,025.51		119,903.54
Post-office, court-house, etc. (site), San Fran- cisco, Cal	350,000.00			350,000.00			350,000.00
Court-house, etc., Santa Fé, N. Mex	52,148.00			52,148.00	18,448.64		33,699.36
Carried forward	15,538,821.66	32,477,004.04	1,006,024.95	49,021,850.68	35,592,261.97	1,163,149.48	12,276,439.23

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$15,538,821.66	\$32,477,004.04	\$1,006,024.95	\$49,021,850.68	\$35,592,261.97	\$1,163,149.48	\$12,276,439.23
Post-office, etc., Saint Joseph, Mo				186,804.28	40,000.00	3,787.90	230,592.18	72,958.09		157,634.09
Post-office, etc., Scranton, Pa.				39,515.23			39,515.23			39,515.23
Post-office, etc. (site and building), Springfield, Mass				50,000.00			50,000.00	19,329.14		30,670.86
Post-office, etc., Springfield, Ohio				74,052.70	38,000.00		112,052.70	17,391.22		94,661.48
Post-office, etc. (approaches and heating apparatus), Springfield, Ohio				10,000.00			10,000.00	500.00		9,500.00
Court-house and post-office, Springfield, Ill.				80.00			80.00	80.00		
Post-office and court-house, Shreveport, La.				1,985.89	2,000.00		3,985.89	3,618.07		367.82
Post-office, court-house, etc., Syracuse, N. Y.				25,687.50	65,000.00	10,028.11	100,715.61	40,735.84		59,979.77
Post-office, court-house, etc. (approaches), Syracuse, N. Y.				5,000.00		8,656.24	8,656.24	4,000.00		4,656.24
Court-house and post-office, Tallahassee, Fla.					75,000.00		75,000.00			75,000.00
Post-office, etc., Terre Haute, Ind.				26,000.00	32,000.00	633.33	58,633.33	21,039.73		37,593.60
Post-office, etc. (approaches), Terre Haute, Ind.				500.00			500.00	400.00		100.00
Post-office and court-house, Troy, N. Y.				200,871.31			200,871.31	3,334.70		197,536.61
Court-house and post-office, Tyler, Tex.				18,596.46			18,596.46	18,521.51		74.95
Court-house and post-office (approaches), Tyler, Tex.				5,000.00			5,000.00	4,900.00		100.00
Court-house and post-office, Utica, N. Y.					29.91		29.91	29.91		
Court-house, post-office, etc., Waco, Tex.				22,386.66		7,277.62	29,664.28	29,543.59		120.69
Court-house, post-office, etc. (approaches), Waco, Tex.				5,000.00			5,000.00	3,000.00		2,000.00
Court-house, post-office, etc. (site and building), Wilmington, Del.				119,983.20			119,983.20	1,836.76		118,146.44
Court-house, post-office, etc., Wichita, Kans.				90,504.38			90,504.38	18,105.32		72,399.06
Court-house, post-office, etc., Williamsport, Pa.				178,918.26			178,918.26	7,613.50		171,304.76
Court-house, post-office, etc., Winona, Minn.				83,860.02			83,860.02	1,453.63		82,406.39
Court-house, post-office, etc. (site and building), Worcester, Mass.				75,000.00			75,000.00	75,000.00		
Court-house and post-office, Austin, Tex.					727.18		727.18	827.18		
Post-office, custom-house, etc. (site), Camden, N. J.				40,000.00			40,000.00	92.04		39,907.96
Post-office, custom-house, etc. (site and building), Jacksonville, Fla.				69,962.45			69,962.45	25.18		69,937.27
Post-office, custom-house, etc. (site and building), Wilmington, N. C.				49,971.40			49,971.40	41,622.27		8,349.13

Custom-house and post-office, Buffalo, N. Y.		500.00		500.00	91.00	409.00
Custom-house, post-office, etc., Albany N. Y.	458.62			458.62		458.62
Custom-house, post-office, etc., Belfast, Me.	14,981.03			14,981.03	13,255.10	1,725.93
Custom-house, post-office, etc. (repairs to sidewalk), Buffalo, N. Y.	104.57		10.71	115.28	101.82	13.46
Custom-house (repairs), Charleston, S. C.	5,000.00			5,000.00	4,995.48	4.52
Custom-house (wharf), Charleston, S. C.	82,855.41	138,000.00		170,855.41	31,989.03	138,866.38
Custom-house and sub-treasury (repairs), Chicago, Ill.	20,372.45			20,372.45	17,033.15	3,339.30
Custom-house and sub-treasury (iron tie rods), Chicago, Ill.	25,696.51		303.49	26,000.00	26,000.00	
Custom-house and sub-treasury (repairing stone work, Chicago, Ill.	6,377.17			6,377.17	6,377.17	
Custom-house and sub-treasury (ventilation), Chicago, Ill.	8,000.00			8,000.00		8,000.00
Custom-house and sub-treasury (painting), Chicago, Ill.	3,500.00			3,500.00	3,500.00	
Appraiser's stores, etc. (site and building), Chicago, Ill.	134,822.78			134,822.78	3,328.72	131,494.06
Custom-house and post-office, Cincinnati, Ohio	2,672.72			2,672.72	198.00	2,474.72
Custom-house, post-office, etc., Dubuque, Iowa	984.28		364.30	1,348.58		1,348.58
Custom-house and post-office, Eastport, Me.	100,000.00			100,000.00	9,652.82	90,347.18
Custom-house, post-office, etc. (site and building), El Paso, Tex.	149,925.01			149,925.01	10,015.45	139,909.56
Custom-house, post-office, etc., Galveston, Tex.	146,134.43			146,134.43	12,572.85	133,561.58
Custom-house, post-office, etc., Kansas City, Mo.	420.85			420.85	269.15	151.70
Custom-house, etc., New Bedford, Mass.	35.86			35.86	35.86	
Custom-house, etc. (purchase of land), New Bedford, Mass.	6,248.85			6,248.85		6,248.85
Custom-house, court-house, and post-office (elevator), Nashville, Tenn.		4,000.00		4,000.00		4,000.00
Custom-house and post-office, New Bedford, Mass.	100,000.00			100,000.00	811.00	99,189.00
Custom-house, post-office, etc., New Haven, Conn.	10.51			10.51		10.51
Custom-house, post-office, etc. (sewer), New Haven, Conn.	210.00			210.00		210.00
Custom-house, post-office, etc., Memphis, Tenn.	303.33			303.33	303.33	
Custom-house and post-office, Newark, N. J.		350,000.00		350,000.00	26.10	349,973.90
Custom-house, Philadelphia, Pa.	5,140.00			5,140.00	3,439.00	1,701.00
Custom-house, post-office, etc., Port Townsend, Wash.	44,936.03	38,000.00		82,936.03	5,966.74	76,969.29
Custom-house, post-office, etc. (approaches and heating apparatus), Port Townsend, Wash.	12,000.00			12,000.00		12,000.00
Custom-house, etc., Richmond, Va.	81,816.88	33,000.00		114,816.88	56,087.57	58,729.31
Carried forward	17,821,508.69	33,293,861.16	1,032,086.65	52,146,956.50	36,174,268.99	14,809,538.03

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
TREASURY—continued.										
Brought forward				\$17,821,508.69	\$33,293,361.16	\$1,032,086.65	\$52,146,956.50	\$36,174,268.99	\$1,163,149.48	\$14,809,538.03
Custom-house, etc. (purchase of land), Saint Paul, Minn				64,943.87			64,943.87			64,943.87
Old custom-house, Saint Louis, Mo				80,000.00			80,000.00	21,344.84		58,655.16
Custom-house, court-house, etc., Toledo, Ohio				40,868.97	17,000.00	2,696.46	60,565.43	43,924.03		16,641.40
Custom-houses, court-house, etc. (approaches), Toledo, Ohio				5,000.00			5,000.00	4,000.00		1,000.00
Repairs and preservation of marine hospitals	1887					893.95	893.95	44.00		849.95
Marine hospital (approaches), Baltimore, Md.				4,997.30			4,997.30	1,838.75		3,158.55
Marine hospital (laundry apparatus), Baltimore, Md						17.95	17.95	4.50		13.45
Marine hospital, Key West, Fla.				203.26			203.26	196.70		6.56
Marine hospital, Pittsburgh, Pa				7,015.24			7,015.24			7,015.24
Marine hospital, Chicago, Ill				93.26			93.26			93.26
Marine hospital (breakwater), Chicago, Ill				10,000.00			10,000.00	9,977.55		22.45
Marine hospital, Cairo, Ill.				5,799.01			5,799.01	426.45		5,372.56
Marine hospital, Memphis, Tenn				2,647.99			2,647.99			2,647.99
Marine hospital (boiler and engine-house), Detroit, Mich					2,500.00		2,500.00			2,500.00
Total Treasury				18,043,077.59	33,812,861.16	1,035,695.01	62,391,633.76	36,256,025.81	1,163,149.48	14,972,458.47
DIPLOMATIC.										
Salaries of ministers	1885			3,764.88			3,764.88	627.95		3,136.93
Do	1885*				486.65	528.83	1,015.48	486.65	528.83	
Do	1885†					78.95	78.95			
Do	1886			208.62	1,499.34		1,707.96	1,499.34		208.62
Do	1887			129,886.49		92.04	129,978.53	80,098.53		49,880.00
Do	1888				304,500.00	65.64	304,565.64	170,697.78		133,867.86
Salaries chargé d'affaires <i>ad interim</i>	1887			1,545.41		692.42	2,237.83	1,877.57		360.26
Do	1888				20,000.00		20,000.00	12,257.55		7,742.45
Salaries secretaries of legation	1886			9,297.67			9,297.67	4,706.41	4,591.26	10,620.15
Do	1887			14,649.21		.68	14,649.89	4,029.74		15,516.77
Do	1888				40,650.00		40,650.00	25,133.23		
Salary clerk to legation in Spain	1887			331.50			331.50	331.50		
Do	1888				1,200.00		1,200.00	1,200.00		
Salaries interpreter to legations	1886			706.60			706.60	625.62	80.98	
Do	1887			4,126.13			4,126.13	3,253.30		872.83
Do	1888				11,000.00		11,000.00	5,760.00		5,250.00

Contingent expenses, foreign missions.....	1889		411.50			411.50			411.50
Do.....	1885*			80.24	141.18	221.42	80.24	141.18	
Do.....	1886		8,092.35		19.93	8,112.28	452.36	7,659.92	
Do.....	1887		42,189.52		14,188.74	56,378.26	16,746.37		39,631.89
Do.....	1888			105,000.00	372.19	105,372.19	62,779.60		42,592.59
Salaries, consular service.....	1885*			416.22	676.91	1,093.13	283.22	809.91	
Do.....	1885†				345.76	345.76	345.76		
Do.....	1886		253.96		131.61	385.57	292.79		92.78
Do.....	1887		139,670.45		6,069.70	145,740.15	145,628.16		111.99
Do.....	1888			464,000.00	6,505.36	470,505.36	325,584.29		144,921.07
Salaries, consular clerks.....	1887		4,813.41		16.90	4,830.31	4,015.19		815.12
Do.....	1888			14,200.00	147.74	14,347.74	10,263.68		4,084.06
Allowances for clerks at consulates.....	1886		1,503.80			1,503.80	215.60	1,288.20	
Do.....	1887		20,936.21		84.63	21,020.84	19,778.22		1,242.62
Do.....	1888			70,320.00	18.22	70,338.22	48,063.12		22,275.10
Salaries, consular officers not citizens.....	1883*			1,808.24		1,808.24	1,808.24		
Do.....	1886		325.78	4,756.01	609.75	5,691.54	3,939.06		1,752.48
Do.....	1887		1,842.69		473.59	1,816.28	1,746.98		69.30
Do.....	1888			6,000.00	227.85	6,227.85	4,319.72		1,908.13
Salaries, marshals consular courts.....	1886		125.02			125.02		125.02	
Do.....	1887		8,262.78		7.47	8,270.25	2,610.10		600.15
Do.....	1888			9,000.00	138.97	9,138.97	5,704.60		3,434.37
Salaries, interpreters to consulates in China and Japan.....	1886		467.07			467.07		467.07	
Do.....	1887		4,800.34		231.73	5,032.07	4,681.08		350.99
Do.....	1888			15,000.00	27.26	15,027.26	9,825.85		5,201.41
Expenses of interpreters and guards in the Turkish dominions.....	1886		900.44			900.44		900.44	
Do.....	1887		1,540.32		18.70	1,559.02	651.03		907.99
Do.....	1888			5,000.00		5,000.00	2,432.37		2,567.63
Steam-launch for legation at Constantinople.....	1886		7.77			7.77	7.77		
Do.....	1887		525.78		31.95	557.73	525.78		31.95
Do.....	1888			1,800.00		1,800.00	1,231.95		568.05
Boat and crew for consul at Hong-Kong.....	1887		375.00			375.00	250.00		125.00
Do.....	1888			500.00		500.00	250.00		250.00
Boat and crew for consul at Osaka and Hiogo.....	1886		249.08			249.08		249.08	
Do.....	1887		253.83			253.83	114.36		139.47
Do.....	1888			500.00		500.00	234.97		265.03
Loss on bills of exchange, diplomatic service.....	1885*			67.34		67.34	39.91		27.43
Do.....	1886		550.27		11.14	561.41	12.15	549.26	
Do.....	1887		1,798.20		77.45	1,875.65	700.70		1,174.95
Do.....	1888			2,500.00	19.82	2,519.82	541.28		1,978.54
Loss on bills of exchange, consular service.....	1883*		11.03			11.03			11.03
Do.....	1886		96.52			96.52	70.62	25.90	
Do.....	1887		1,598.59		39.07	1,637.66	1,519.26		118.40
Do.....	1888			4,000.00	14.89	4,014.89	2,608.10		1,406.79
Buildings and grounds, legation in China.....	1886		509.76			509.76		509.76	
Do.....	1887		861.80		38.32	900.12	154.59		745.53
Carried forward.....			401,989.78	1,084,284.04	32,145.39	1,518,419.21	993,163.19	17,926.81	507,329.21

* And prior years.

† Transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations, June 30, 1888.
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DIPLOMATIC—continued.										
Brought forward				\$401,989.78	\$1,084,284.04	\$32,145.39	\$1,518,419.21	\$993,163.19	\$17,926.81	\$507,329.21
Buildings and grounds, legation in China.	1888				3,100.00		3,100.00	2,250.00		850.00
Buildings and grounds, legation in Corea.	1887			5,000.00			5,000.00	4,877.50		122.50
Building for legation in Japan.	1888				3,400.00		3,400.00	3,400.00		
Contingent expenses United States consulates	1883*			40.00			40.00	20.00		20.00
Do.	1885*				369.79	66.42	436.21	288.97	72.63	74.61
Do.	1885†				156.06	13.73	169.79	169.79		
Do.	1885			1,634.48			1,634.48	295.33		1,339.15
Do.	1886			777.66		141.87	919.53	838.33		81.20
Do.	1887			46,228.85		3,151.27	49,380.12	46,117.81		3,262.31
Do.	1888				150,000.00	1,035.77	151,035.77	113,555.19		37,480.58
Emergencies in the diplomatic and consular service				406.94			406.94	406.94		
Do.	1887*			50,948.09		1,232.03	52,180.12	39.91	18,577.00	33,563.21
Do.	1888				50,000.00		50,000.00	26,012.30		23,987.70
Expenses under the neutrality act.	1887			14,331.10			14,331.10			14,331.10
Do.	1888				15,000.00		15,000.00			15,000.00
Annual expenses of Cape Spartel light	1886			25.00			25.00		25.00	
Do.	1887			33.00			33.00			33.00
Do.	1888				325.00		325.00			325.00
Allowance to widows and heirs of diplomatic officers who die abroad	1886			3,798.61			3,798.61		3,798.61	
Do.	1887			4,124.56			4,124.56			4,124.56
Do.	1888				5,000.00		5,000.00	436.69		4,563.31
Transporting remains of ministers, etc., to their homes for interment.	1887*			34,395.21			34,395.21		24,395.21	10,000.00
Do.	1888				10,000.00		10,000.00	746.05		9,253.95
Fees and costs in extradition cases.	1885			5,000.00			5,000.00		5,000.00	
Do.	1886			5,000.00			5,000.00	867.60	4,132.40	
Do.	1887			5,000.00		37.00	5,037.00	2,050.78		2,986.22
Do.	1888				5,000.00		5,000.00	104.41		4,895.59
Bringing home criminals	1886			4,784.95			4,784.95	113.75	4,671.20	
Do.	1887			3,011.14		370.01	3,381.15	251.39		3,129.76
Do.	1888				5,000.00		5,000.00	1,998.67		3,001.33
Expenses of prisons for American convicts.	1886			9,064.66			9,064.66	246.16	8,818.50	
Do.	1887			11,329.39		46.21	11,375.60	2,474.95		8,900.65
Do.	1888				14,600.00		14,600.00	3,474.40		11,125.60
International Bureau of Weights and Measures	1886			300.96			300.96		300.96	

Do.....	1887				318.58				318.58	68.39		230.19
Do.....	1888			2,270.00				2,270.00	2,270.00			
Foreign hospital at Panama.....	1887		125.00					125.00	125.00			
Do.....	1888			500.00				500.00	375.00			125.00
Rescuing shipwrecked American seamen.....	1886		1,358.45					1,358.45		1,358.45		
Do.....	1887		1,705.97					1,705.97	265.92			1,440.05
Do.....	1888			4,500.00				4,500.00	2,791.85			1,708.15
Relief and protection of American seamen.....	1883*		263.20					263.20				263.20
Do.....	1885†				149.46				49.46			
Do.....	1885†			913.62				1,039.12	913.62		125.50	
Do.....	1886		23,580.07					23,705.22	1,001.04	22,704.18		
Do.....	1887		33,556.65		1,868.66			35,425.31	8,381.26			27,044.05
Do.....	1888			50,000.00	1,040.54			51,040.54	21,908.37			29,132.17
Revising the consular regulations.....	1887		3,000.00					3,000.00	3,000.00			
Publication of consular and commercial reports.....	1886		6.92					6.92		6.92		
Do.....	1887				417.97			417.97				417.97
Do.....	1888			20,000.00				20,000.00	15,023.66			4,976.34
Venezuela and American Claims Commission.....				12,000.00				12,000.00				12,000.00
Running and marking the boundary line between United States and Mexico.....					77.76			77.76	77.76			
Procuring evidence relating to French spoliation claims.....			1,418.69					1,418.69	1,418.69			
International boundary survey, United States and Mexico.....			100,000.00					100,000.00				100,000.00
International remonetization of silver.....			11,647.44					11,647.44	4,896.31			6,751.13
International commission for establishment of electrical units.....					1,986.35			1,986.35				1,986.35
International Fishery Exhibition of 1883 at London.....					32.02			32.02				32.02
International exhibition at Barcelona, Spain.....				25,000.00				25,000.00	20,000.00			5,000.00
International exposition at Paris in 1889.....				250,000.00				250,000.00				250,000.00
Testimonials to Russian officers, etc., for aid to Jeannette Arctic Expedition.....			477.64					477.64				477.64
Conference of the Red Cross Association at Baden.....				4,000.00				4,000.00	3,000.00			1,000.00
International exhibition at Melbourne.....				50,000.00				50,000.00	28,000.00			22,000.00
International exhibition in Brussels.....				\$30,000.00				30,000.00	15,500.00			14,500.00
Estate of decedents trust funds.....			47,969.73		2,528.14			50,497.87	1,466.99			49,030.88
Payment of awards by French and American Claims Commission.....			15,639.16					15,639.16				15,639.16
Salaries and expenses Court of Commissioners Alabama Claims.....					133.75			133.75				133.75
Payment of judgments Court of Alabama Claims.....			230.12	249,168.41	169.72			249,568.25	249,168.41			399.84
Refunding penalties or charges erroneously exacted.....					91.81			91.81	91.81			
Spanish indemnity.....			5,054.38	28,560.00	830.62			34,385.00	29,012.32			5,372.68
Carried forward.....			853,576.38	2,073,256.49	47,547.58			2,974,380.45	1,613,005.97	111,913.37		1,249,461.11

*And prior years.

†And prior years, transfer account.

‡\$48.96 transferred from Medical Department, Bureau of Medicine and Surgery 1885, Navy ledger.

§\$30,000 transferred from Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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DIPLOMATIC—continued.										
Brought forward				\$853, 576. 38	\$2, 073, 256. 49	\$47, 547. 58	\$2, 074, 380. 45	\$1, 613, 005. 97	\$111, 913. 37	\$1, 249, 461. 11
Repairs to legation building at Tangier				2, 500. 00			2, 500. 00	1, 987. 50		512. 50
Pay of consular officers for services to American vessels and seamen					23, 359. 57	23. 02	23, 382. 59	23, 382. 59		
Conference of the North, South, and Central American States					75, 000. 00		75, 000. 00			75, 000. 00
Reward to inhabitants of the Island of Tanegashima, Japan					5, 000. 00		5, 000. 00			5, 000. 00
Re-imbursing legal representatives of F. P. Van Wyck				1, 000. 00			1, 000. 00			1, 000. 00
Relief of V. Beauboucher				4, 000. 00			4, 000. 00			4, 000. 00
Relief of claimants for destruction of the private armed brig <i>Gen'l Armstrong</i>				16, 396. 52			16, 396. 52			16, 396. 52
Removal of remains of the late Judson Kilpatrick					2, 107. 73		2, 107. 73	2, 107. 73		
Testimonials to the umpires of United States and Spanish Claims Commission					2, 019. 60	. 40	2, 020. 00	980. 40		1, 039. 60
Indemnity for losses sustained by Chinese subjects at Rock Springs, Wyo						480. 75	480. 75			480. 75
Relief of A. B. Tyan					3, 618. 80		3, 618. 80			3, 618. 80
Total Diplomatic				877, 472. 90	2, 184, 362. 19	48, 051. 75	3, 109, 886. 84	1, 641, 464. 19	111, 913. 37	1, 356, 509. 28
JUDICIARY.										
Salaries, Department of Justice	1886			864. 20			864. 20		864. 20	
Do	1887			2, 028. 03			2, 028. 03			2, 028. 03
Do	1888				139, 290. 00		139, 290. 00	138, 304. 79		985. 21
Contingent expenses, Department of Justice:										
Books for Department library	1885*					5. 22	5. 22		5. 22	
Do	1886				6. 50		6. 50			6. 50
Do	1887				1. 00		1. 00	1. 00		
Do	1888				1, 500. 00	156. 17	1, 656. 17	1, 656. 17		
Books for office of Solicitor	1885*					5. 00	5. 00		5. 00	
Do	1888				500. 00	87. 00	587. 00	567. 00		
Furniture and repairs	1885*					260. 11	260. 11		260. 11	
Do	1887					168. 05	168. 05			168. 05
Do	1888				1, 000. 00	5. 88	1, 005. 88	1, 005. 88		
Horses and wagons	1883*					111. 29	111. 29		111. 29	
Do	1886			1, 150. 00			1, 150. 00		1, 150. 00	

Transportation	1887			146.90	146.90			146.90	
Do	1888		500.00	53.95	53.95	500.00		53.95	
Stationery	1885*			5.69	5.69		5.69		
Do	1887		11.25	2.95	14.20	11.25		2.95	
Do	1888		1,900.00	238.17	2,138.17	1,600.00		538.17	
Miscellaneous items	1884		136.55	136.55	136.55	132.80		3.75	
Do	1885	2.55	68.88	88.45	159.88	101.38		58.50	
Do	1885*			240.29	240.29		240.29		
Do	1886	3.35	244.04		247.39	244.04	3.35		
Do	1887		46.80		46.80	30.72		16.08	
Do	1888		7,160.00		7,160.00	6,503.50		656.50	
Postage	1888		100.00		100.00	5.00		95.00	
Postage to postal union countries	1887	75.00		20.00	95.00			95.00	
Salaries, employé's court-house, Washington, D. C.	1885*			10.40	10.40		10.40		
Do	1888		11,760.00		11,760.00	11,760.00			
Salary warden of jail, District of Columbia	1888		1,800.00		1,800.00	1,800.00			
Building Department of Justice	(f)	4,100.00	1,500.00		5,600.00	659.58		4,940.42	
Do	1887		2.50	119.58	122.08			122.08	
Do	1888		300.00	260.90	560.90	300.00		260.90	
Repairs to court-house, Washington, D. C.	1885*			15.10	15.10		15.10		
Do	1887			3.16	3.16			3.16	
Do	1888		1,000.00	21.53	1,021.53	1,000.00		21.53	
Rent and incidental expenses, Territory of Alaska	1886	1,000.00			1,000.00	146.66	853.34		
Do	1887	650.00		1.68	651.68			651.68	
Do	1888		500.00		500.00	500.00			
Traveling expenses	1886	1,300.00			1,300.00	85.00	1,215.00		
Do	1887	1,500.00			1,500.00			1,500.00	
Do	1888		1,000.00		1,000.00			1,000.00	
Expenses of territorial courts in Utah	1885	40.25	575.65		615.90	575.65		40.25	
Do	1885*		3,697.45	1.00	3,698.45	1,205.07	2,493.38		
Do	1886	377.10	9,610.94		9,988.04	269.48		9,718.56	
Do	1887		5,000.00		5,000.00	4,998.88		1.12	
Do	1888		35,000.00		35,000.00	34,997.90		2.10	
Prosecution of crimes, Territory of Utah	1887	4,000.00			4,000.00	1,043.00		2,957.00	
Industrial Home, Territory of Utah	1887	15,000.00			5,000.00	5,000.00			
Defending suits in claims against the United States	1885*			10.96	10.96		10.96		
Do	1886	2,538.20		.89	2,539.09		2,539.09		
Do	1887	4,482.00		1,507.24	5,989.24	5.55		5,983.69	
Do	1888		10,000.00	71.38	10,071.38	10,070.56		.82	
Defense in French spoliation claims		1,688.61	5,600.00		7,288.61	5,600.40		1,688.21	
Prosecution and collection of claims	1886	81.69			81.69		81.69		
Do	1887	500.00			500.00			500.00	
Do	1888		500.00		500.00			500.00	
Preventing violations of intercourse acts and frauds	1886	1,689.00			1,689.00		1,689.00		
Carried forward			33,069.98	240,311.56	3,598.94	276,980.48	230,681.26	11,553.11	34,746.11

*And prior years.

† No year.

‡ Balance, \$30,000, transferred to "Industrial Christian Home, Utah," Interior civil ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
JUDICIARY—continued.										
Brought forward				\$33,069.98	\$240,311.56	\$3,598.94	\$276,980.48	\$230,681.26	\$11,553.11	\$34,746.11
Preventing violations of intercourse acts and frauds	1887			994.80						1,205.88
Do	1888				5,000.00		438.25	1,433.05	227.17	1,756.13
Prosecution of crimes	1885*					20.00		20.00	20.00	
Do	1886			8,064.34			8,064.34	385.08	7,679.26	
Do	1887			245.85			768.15	225.75		542.40
Do	1888				30,000.00		522.30	768.15		
Support of convicts	1885*					80.35		30,000.00	30,000.00	
Do	1886			7,098.56			80.35	80.35	80.35	
Do	1887			3,808.70		349.85	7,098.56	580.00	6,518.56	
Do	1888				17,000.00		4,158.55	1,754.88		2,403.67
Digest of opinions of attorneys-general							17,000.00	3,080.25		13,919.75
Payment to special deputy marshals at Congressional elections	1881*			1,000.00			1,000.00			1,000.00
Support of insane convicts	1887				5.00		5.00	5.00		
Expenses of United States courts	1879*				702.00		702.00			702.00
Fees of jurors	1885*				279.70		279.70	279.70		
Do	1886			780.40	15,000.00	8,106.55	8,270.75	164.20	8,106.55	
Do	1887			5,685.80	50,000.00	83,808.90	22,215.01	9,092.70		13,122.31
Do	1888				650,000.00	17,552.40	89,494.70	45,755.87		43,738.83
Fees of witnesses	1881*			3,941.03			667,552.40	614,217.80		53,334.60
Do	1883				5,080.00	5,080.00	3,941.03		3,881.08	59.95
Do	1883*			2,493.69			2,493.69	2,111.89	344.30	37.50
Do	1884				321.50		321.50			321.50
Do	1885			12,685.38	18,968.74	5,713.42	20,654.12	11,038.56	14,175.56	4,440.00
Do	1885*				3,282.63		8,976.05	3,223.23	5,752.82	
Do	1886			1,940.11	52,150.00	10,097.52	64,177.63	48,578.80		15,003.73
Do	1887			104.45	200,000.00	18,742.56	218,847.01	149,297.41		69,540.60
Do	1888				910,000.00	10,257.66	920,257.66	877,176.31		43,081.35
Support of prisoners	1885*			535.45			535.45		528.00	7.45
Do	1886				2,491.27	4,568.35	7,059.62	1,300.72	4,573.15	1,185.75
Do	1887			100.48	11,740.68	1,673.75	13,514.91	13,266.49		248.42
Do	1888			38.30	60,000.00	11,879.87	71,918.17	71,918.17		
Do	1888				340,000.00	2,216.87	342,216.87	326,808.26		15,408.41
Miscellaneous expenses	1881*			825.30			825.30			825.30
Do	1885*				4,395.82	1,549.51	5,945.33	4,240.40	1,627.01	77.92
Do	1886			10,481.47	3,361.53	2,558.69	10,401.69	4,733.64		11,668.05
Do	1887			26,368.62		15,083.06	22,351.60	41,451.68		19,100.08
Do	1888				214,400.00	8,013.34	222,413.34	148,492.95		73,920.39

Fees and expenses of marshals	1891*		2,334.21		2,334.21			2,334.21
Do	1882		1,774.13		1,774.13			1,774.13
Do	1883*		13,568.06		13,568.06	1,616.46	2,667.79	9,288.81
Do	1884		2,870.04		2,870.04	890.70		1,979.34
Do	1885*			21,562.78	5,642.64	27,205.42	18,452.17	5,670.41
Do	1885		317.19		317.19			29.77
Do	1886		209.00	10,000.00	8,712.94	18,981.94	15,470.58	3,511.36
Do	1887		57,114.67		22,639.93	79,754.60	71,794.82	7,959.78
Do	1888			675,000.00	4,197.58	679,197.58	646,396.22	32,801.36
Pay of bailiffs	1888		175,000.00		2,199.25	177,199.25	177,145.50	53.75
Fees of district attorneys	1885*		1,710.40		1,710.40	1,710.40		
Do	1886		25,568.81	120.00	25,688.81	25,648.63		40.18
Do	1887		53,530.17		53,530.17	53,529.37		.80
Do	1888			225,000.00		225,000.00	209,155.24	15,844.76
Pay of assistant attorneys	1888		100,000.00		100,000.00	100,000.00	96,599.11	3,400.89
Fees of clerks	1881*		18.35		18.35			18.35
Do	1885*		751.45		751.45	658.15		93.30
Do	1885		8,608.64	2,709.97	11,308.61	170.10		11,139.51
Do	1886		22.09	8,465.87	8,487.96	8,487.96		
Do	1887		72,513.40		72,513.40	68,545.60		8,967.74
Do	1888			175,000.00		175,000.00	116,298.07	58,701.93
Fees of commissioner	1881*		25.05		25.05			25.05
Do	1885*		1,185.95		1,185.95	1,161.85	.25	23.85
Do	1886		131.13	10,000.00	10,131.13	7,415.64		2,715.49
Do	1885			1,200.00	1,200.00	899.25		300.75
Do	1887		31,464.75		31,464.75	31,464.61		.14
Do	1888			50,000.00		50,000.00		
Rent of court-room	1884		73.00		73.00			73.00
Do	1885*		750.00		750.00	550.00	200.00	
Do	1886		487.20		487.20	487.20		
Do	1886		8,628.03		8,628.03	8,460.52		167.51
Do	1887		6,932.84	13,500.00	20,432.84	18,302.40		2,130.44
Do	1888			60,000.00		60,000.00	49,295.09	10,704.91
Fees of supervisors of elections			971.98	4,625.70	5,597.68	5,597.68		
Uniform system book-keeping					3,914.49	141.08		5,773.41
Funeral expenses of Chief Justice Morrison R. Waite			3,914.49	5,000.00	5,000.00	5,000.00		
Relief of John F. Cadwallader				462.75	462.75	462.75		
Total judiciary			375,743.02	4,405,560.82	217,016.54	4,998,321.28	4,327,003.64	73,878.20
CUSTOMS.								
Collecting revenue from customs	1888			6,783,039.23	9,414.76	6,792,453.99	6,491,014.33	301,439.66
Do	1887		41,801.61	449,037.32	29,418.02	520,256.95	505,215.47	15,041.48
Do	1886		164,365.98	25,233.48	4,594.04	194,193.50	24,375.23	169,818.27
Do	1885*		502.02	181,917.18	2,902.62	185,321.82	181,912.18	3,409.64
Expenses of regulating immigration			206,341.97	291,189.50		497,531.47	159,836.10	337,695.37
Carried forward			413,011.58	7,730,416.71	46,329.44	8,189,757.73	7,362,353.31	827,404.42

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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CUSTOMS—continued.										
Brought forward.....				\$413,011.58	\$7,730,416.71	\$46,329.44	\$8,189,757.73	\$7,362,353.31		\$827,404.42
Expenses of Revenue-Cutter Service.....	1881*			2.93			2.93			2.93
Do.....	1885*				33.69	167.15	200.84	33.69	\$167.15	
Do.....	1886			7,941.20		660.84	8,602.04	113.80	8,488.24	
Do.....	1887			19,157.95		31,852.67	51,010.62	48,419.31		2,591.31
Do.....	1888				915,000.00	2,643.18	917,643.18	871,990.29		45,652.89
Supplies of light-houses.....	1886			3,972.35		160.07	4,132.42	631.87	3,500.55	
Do.....	1887			36,458.42		40,466.83	76,925.25	54,761.52		22,163.73
Do.....	1888				340,000.00	35,225.22	375,225.22	364,760.33		10,474.89
Repairs and incidental expenses of light-houses.....	1886			14.15		63.50	77.65	38.22	39.43	
Do.....	1887			6,148.08		13,496.24	19,644.32	19,638.03		6.29
Do.....	1888				300,000.00	35,115.40	335,115.40	333,865.40		1,250.00
Salaries of keepers of light-houses.....	1885*				435.71		435.71	435.71		
Do.....	1886			12,767.20		20.56	12,787.76	6.86	12,780.90	
Do.....	1887			16,244.56		5,659.39	21,903.95	5.67		21,898.28
Do.....	1888				1575,677.41	12,909.34	588,586.75	588,244.25		342.50
Inspecting lights.....	1886			1,204.50			1,204.50		1,204.50	
Do.....	1887			257.80		397.64	655.44	145.92		509.52
Do.....	1888				1,587.34	912.66	2,500.00	2,500.00		
Expenses of light-vessels.....	1881*			8.13			8.13			8.13
Do.....	1886			28,749.61		5,266.25	34,015.86		34,015.86	
Do.....	1887			35,800.80		6,344.67	42,145.47	12,021.21		30,124.26
Do.....	1888				215,000.00	9,476.84	224,476.84	210,137.32		14,349.52
Expenses of fog-signals.....	1886			10,951.89		437.48	11,389.37	24.97	11,364.40	
Do.....	1887			1,681.77		363.47	2,045.24	1,775.67		269.57
Do.....	1888				559,992.37	3,012.03	63,004.40	63,004.40		
Expenses of buoyage.....	1886			6,380.80		2,385.14	8,765.94	994.21	7,771.73	
Do.....	1887			63,721.37		12,824.03	76,545.40	75,093.36		1,252.04
Do.....	1888				325,000.00	19,040.32	344,040.32	337,903.67		6,136.65
Lighting of rivers.....	1888				1,218,042.88	13,114.87	231,157.75	230,428.15		729.60
Lighting and buoyage of rivers.....	1886			25,526.76		422.55	25,949.31		25,949.31	
Do.....	1887			13,730.39		3,091.91	16,822.30	8,802.30		8,020.00
Lighting and buoyage of the Mississippi, Missouri, and Ohio rivers.....	1885*				30.00		30.00	30.00		
Completing the lighting and buoyage of the Ohio River.....				3,194.07			3,194.07			3,194.07
Maintenance of lighted buoys.....	1886			4,350.00			4,350.00			4,350.00
Survey of light-house sites.....	1886			778.45			778.45		778.45	
Do.....	1887			2,100.00		365.45	2,465.45			2,465.45

Do	1888			500.00		500.00	400.00		100.00
Repairs and preservation of public buildings	1885*			29.90		29.90	29.90		
Do	1886		7,303.99		1,206.11	8,510.10	361.98	8,148.12	
Furniture and repairs of same for public buildings	1885*			41.41	35.58	76.99	41.41		35.58
Do	1886		135,541.73		7,588.82	143,130.55	34,274.60	108,855.95	
Inspecting furniture and other furnishings for public buildings	1886		5,000.00			5,000.00		5,000.00	
Fuel, lights, and water for public buildings	1885*			511.00		511.00	511.00		
Do	1886		68,616.13		11,300.82	79,916.95	39,042.44	40,874.51	
Heating apparatus for public buildings	1883*		8.40			8.40			8.40
Do	1886				3,981.19	3,981.19	525.22	3,455.97	
Pay of assistant custodians and janitors	1885			343.96		343.96	315.89		28.07
Do	1885*				28.53			28.53	
Do	1886				3,000.00	3,000.00	180.00		2,820.00
Marine-Hospital Service		**142,811.53	491,205.74		8,956.77	642,974.04	538,584.20		104,389.84
Repairs and preservation of marine hospitals	1886		273.24			273.24		273.24	
Life-Saving Service	1883			33.33			33.33		
Do	1885*			156.48	173.65	330.13	156.48	173.65	
Do	1886		35,349.83		200.08	35,549.91	1,558.24	33,991.67	
Do	1887		118,575.04		1,589.29	120,164.93	83,371.48		31,793.45
Do	1888			911,800.00	175.97	911,975.97	841,729.43		70,246.54
Establishing life-saving stations			52,459.68	50,000.00		102,459.68	49,112.67		53,347.01
Rebuilding and improving life-saving stations			2,549.44		200.53	2,749.97			2,749.97
Rebuilding revenue-steamer <i>Wm. Pitt Fessenden</i>			2,620.40			2,620.40			2,620.40
Rebuilding revenue-steamer <i>Commodore Perry</i>			39.57			39.57			39.57
Rebuilding revenue-steamer <i>Richard Bush</i>			126.70			126.70	13.12		113.58
Constructing a revenue steamer			745.97			745.97			745.97
Constructing two steam launches			119.90			119.90			119.90
Building or purchase of such vessels as may be required for the revenue service			20,482.35		1,872.26	22,354.61	1,745.00		20,609.61
Compensation in lieu of moieties	1886		16,504.87			16,504.87		16,504.87	
Do	1887		197.88		3,028.19	3,226.07			3,226.07
Do	1888			30,000.00		30,000.00	16,292.55		13,707.45
Salaries and traveling expenses of agents at seal fisheries in Alaska	(1885)		20.76			20.76			20.76
Do	1886		3,283.07			3,283.07	82.65	3,200.42	
Do	1887		4,854.64			4,854.64	3,851.68		1,022.96
Do	1888			13,350.00		13,350.00	6,270.19		7,079.81
Protection of sea-otter hunting grounds and seal fisheries in Alaska			20,000.00			20,000.00	20,000.00		
Carried forward			1,351,640.48	12,179,187.93	345,362.93	13,876,191.34	12,231,602.90	326,567.45	1,318,020.99

* And prior years.

†\$9,322.59 transferred to salaries office of Light-House Board, Treasury ledger.

‡\$1,412.66 transferred to salaries office of Light-House Board, Treasury ledger.

**\$27,990 transferred to Treasury ledger, salaries office Supervising Surgeon-General, Marine-Hospital Service.

§\$7.63 transferred to salaries office of Light-House Board, Treasury ledger.

||\$6,957.12 transferred to salaries office of Light-House Board, Treasury ledger.

¶\$2,000 transferred to salaries office of Light-House Board, Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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CUSTCMS—continued.										
Brought forward				\$1,351,640.48	\$12,179,187.93	\$345,362.93	\$13,876,191.34	\$12,231,602.90	\$326,567.45	\$1,318,020.99
Quarantine stations for neat cattle	1886*			14,012.25			14,012.25		14,012.25	
Do.	1887			22,000.00			22,000.00	2,639.44		19,360.56
Do.	1888				20,000.00		20,000.00	8,000.00		12,000.00
Removal of quarantine station from Ship Island, Miss.					45,000.00		45,000.00	100.00		44,900.00
Expenses of local appraisers at quarterly meetings					2,000.00	342.31	2,342.31	2,342.31		
Draping public buildings				1,300.99			1,300.99			1,300.99
Ram Island light station, Maine.				9,536.60			9,536.60		9,536.60	
Moose Peak light station, Maine				7,000.00			7,000.00	2,000.00		5,000.00
Crabtree's Ledge light station, Maine				25,000.00			25,000.00	2,129.10		22,870.90
Lubec Narrows light station, Maine				39,500.00			39,500.00	2,110.00		37,390.00
Hero Island light, Vermont.						4,928.65	4,928.65	3,952.39		975.26
Revenue-marine storehouse, Wood's Holl, Mass.				10,163.04			10,163.04	10,145.00		18.04
Deer Island light station, Massachusetts				35,000.00			35,000.00	2,100.00		32,900.00
Conanicut light station, Rhode Island.				8,000.00			8,000.00		8,000.00	
Sakonnet Point light station, Rhode Island.				26.52			26.52		26.52	
Wickford Harbor light station, Rhode Island.				2,665.72			2,665.72			2,665.72
Gould Island light station, Rhode Island.				9,500.00		500.00	10,000.00	300.00		9,700.00
Whale Island light station, Rhode Island.				4,040.47			4,040.47		4,040.47	
Castle Hill light station, Rhode Island.				9,500.00	5,000.00	426.40	14,926.40	500.00		14,426.40
Gull Rocks light station, Rhode Island.				5,000.00		1,991.55	6,991.55	1,000.00		5,991.55
Staybrook beacon light, Connecticut.				10,009.69		.82	10,010.51		10,010.51	
Stamford Harbor light station, Connecticut.				1,104.27			1,104.27		1,104.27	
Cold Spring Harbor light station, New York.				18,710.57			18,710.57			18,710.57
Staten Island station-depot, New York				4.43			4.43		4.43	
Hell Gate electric light, New York				2,609.50	1,350.00		8,959.50	1,350.00	2,609.50	
Throg Neck light station, New York				1,648.36			1,648.36			1,648.36
Danskammer Point fog-bell, New York				3,304.97			8,304.97		3,304.97	
Lights on the Hudson River, New York				2,247.38			2,247.38			2,247.38
Romer Shoal light station, New York				10,663.40			10,663.40		10,663.40	
Lighting the Statue of Liberty, New York.				19,000.00		500.00	19,500.00	10,000.00		9,500.00
Whitehall Narrows light station, New York						182.61	182.61	182.13	.48	
Lake Champlain lights, New York				36.90			36.90		36.90	
Elm Tree light station, New York.						1,551.25	1,551.25			1,551.25
Watch Point light station, New York						984.61	984.61	500.00		484.61
Barnegat light station, New Jersey				9,103.09		8,613.68	17,716.77	17,716.77		
Absecon light station, New Jersey				21,728.55			21,728.55			21,728.55

Ludlam's Island light station, New Jersey			2.40	2.40	1.80	.60	
Erie light station, Pennsylvania		677.99		677.99		677.99	
Fourteen-foot Bank light station, Delaware Bay	50,179.01		5,823.60	56,002.61	5,361.55	50,641.06	
Delaware Breakwater light station, Delaware			9.95	9.95		9.95	
Sandy Point Shoal light station, Maryland	190.60			190.60		190.60	
Fog-bell below Sandy Point light-house, Chesapeake Bay	5.13			5.13			5.13
Patuxent River range lights, Maryland	1,155.98			1,155.98		1,155.98	
Kent Point light station, Maryland	42.22			42.22		42.22	
Re-imbursment to keepers of Sharp's Island light stations, Maryland	91.65			91.65		91.65	
Portsmouth depot, Virginia	4,500.00			4,500.00			4,500.00
Bush's Bluff light station, Virginia	17,764.90	1,524.00		19,288.90	1,252.44		18,035.46
Depot, fifth district, Virginia	7,363.01			7,363.01			7,363.01
Winter Quarter Shoal light-ship, Virginia	31,015.95	2,555.14		33,571.09	33,571.09		
Cape Charles light station, Virginia	20,000.00	167.60		20,167.60			20,167.60
Cape Charles light-ship, Virginia	31,025.95	1,523.38		32,549.31	32,549.31		
Dutch Gap light station, Virginia		150.00		150.00	150.00		
Plantation light station, Virginia		4,212.40		4,212.40		4,212.40	
Killick Shoal light station, Virginia		680.85		680.85		680.85	
Croatan light station, North Carolina		4,402.79		4,402.79	4,377.45	25.34	
Harbor Island light station, North Carolina	20,000.00	300.00		20,300.00	20,000.00		300.00
Purchase of a wharf at Wilmington, N. C.	4,881.75			4,881.75			4,881.75
Parish Island light station, South Carolina	118.34			118.34		118.34	
Hunting Island light station, South Carolina		51,000.00		51,000.00	5,000.00		46,000.00
Dog River bar and Choctaw Pass Channel, Alabama	25.54			25.54		25.54	
Sand Island light station, Alabama	369.55			369.55			369.55
Lights on Savannah River, Georgia		643.11		643.11	135.45		507.66
Dry Tortugas light station, Florida	75,000.00			75,000.00			75,000.00
Florida reef beacons, Florida	10,239.42			10,239.42			10,239.42
Sanibal Island light station, Florida	11,734.47			11,734.47	9.19	11,725.28	
Mosquito Inlet light station, Florida	56,229.00	9,554.75		64,783.75	30,334.09	34,449.66	
Anclote Keys light station, Florida	8,000.00	2,562.59		10,562.59	7,700.00		2,862.59
Repairs of iron light-houses, Florida	3,498.04			3,498.04			3,498.04
Cape San Blas light station, Florida	2,024.50			2,024.50		2,024.50	
Northwest Passage range-lights, Florida	180.00			180.00		180.00	
Rebecca Shoal light station, Florida	22.60			22.60		22.60	
Lights for channels leading to Pensacola, Fla.		87.82		17,237.82			5,756.68
St. John's River lights, Florida	17,150.00		185.79	17,335.79	11,481.14		5,854.65
Apalachicola range lights, Florida		3.37		3.37		3.37	
Lake Borgne light station, Mississippi		8,000.00		8,000.00	1,000.00		7,000.00
South Pass pier lights, Mississippi River, Louisiana	5,623.87			5,623.87	1,102.66		4,521.21
Calcasieu range lights, Louisiana	1,500.00			1,500.00			1,500.00
Red River lights, Louisiana	1,305.09			1,305.09			1,305.09
Amite River light stations, Louisiana	1,214.52			1,214.52			1,214.52
Carried forward	2,036,186.26	12,311,537.93	899,774.33	14,747,498.52	12,452,697.21	502,187.23	1,792,614.08

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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CUSTOMS—continued.										
Brought forward				\$2,036,186.26	\$12,311,537.93	\$399,774.33	\$14,747,498.52	\$12,452,697.21	\$502,187.23	\$1,792,614.08
Steam revenue vessel for Mississippi River, Louisiana				4,500.00			4,500.00	4,500.00		
Re-establishment of light-houses, Texas				12,500.00		549.92	13,049.92	6,049.92		7,000.00
Detroit River light station, Michigan				4,814.17			4,814.17		4,814.17	
Port Sanilac light station, Michigan				5,701.25			5,701.25		5,701.25	
Pipe Island light station, Michigan				7,695.26			7,695.26	7,695.26		
Little Traverse light station, Michigan				4,923.84			4,923.84		4,923.84	
Seul Choix Point light station, Michigan				14,000.00			14,000.00	300.00		13,700.00
Grand Island light station, Michigan						4.90	4.90		4.90	
Lights on the Illinois River, Illinois					7,000.00		7,000.00			7,000.00
Milwaukee light station, Wisconsin				14,000.00			14,000.00	14,000.00		
Grand Marias light station, Minnesota				7,052.00			7,052.00			7,052.00
Two Harbors light station, Minnesota				9,000.00			9,000.00	300.00		8,700.00
Oakland Harbor light station, California				5,000.00			5,000.00			5,000.00
Point Firmen light station, California				300.00			300.00		300.00	
Point Pinos light station, California				1,367.85			1,367.85		1,367.85	
San Luis Obispo light station, California				50,000.00			50,000.00	5,000.00		45,000.00
Northwest Seal Rock light station, California				75,000.00	150,000.00	29,778.84	254,778.84	189,778.84		65,000.00
Point Sur light station, California				78,980.00		2,734.62	81,714.62	69,100.69		12,613.93
Angel Island fog signal, California				32			32		32	
Tillamook light station, Oregon				1,729.32			1,729.32		1,729.32	
Cape Orford light station, Oregon				985.00			985.00		985.00	
Cape Meares light station, Oregon				60,000.00			60,000.00	256.00		59,760.00
Gray's Harbor light station, Washington Territory				14,500.00			14,500.00	9,161.40		5,338.60
Destruction Island light station, Washington Territory				84,000.00			84,000.00	10,231.73		73,768.27
Steam tender for the Fourth light-house district				67,101.71		15,493.08	82,594.79	53,181.25		29,413.54
Steam tender for the Pacific coast				628.34			628.34		628.34	
Steam tender for the western rivers				40,000.00			40,000.00	12,000.00		28,000.00
Tender for the gulf coast					27,000.00		27,000.00			27,000.00
Supply steamer for the Atlantic and Gulf coasts				147,500.00			147,500.00	2,273.75		145,226.25
Revenue steamer for the southern coast				60,000.00			60,000.00	1,000.00		59,000.00
Revenue vessel for the South Atlantic coast					75,000.00		75,000.00			75,000.00
Establishment and maintenance of lighted buoys				6,916.38		4,792.05	11,708.43	11,708.43		
Laboratory of the Light-House Board				4,732.46			4,732.46			4,732.46

Repayment to importers excess of deposits (act August 4, 1886)		2.59		376.06	378.65	378.65		
Repayment to importers excess of deposits (deficiency act February 1, 1888)			500,000.00		500,000.00	191,414.88		308,585.12
Repayment to importers excess of deposits, charges, and commission cases		95,647.46			95,647.46			95,647.46
Repayment to importers excess of deposits (no limit)			4,313,987.36	49,730.45	4,363,717.81	4,363,717.81		
Debitures, drawbacks, bounties, or allowances		5,770.10			5,770.10	5,672.15		97.95
Debitures, drawbacks, bounties, or allowances (no limit)			3,336,158.41	77,794.27	3,413,952.68	3,413,952.68		
Debitures and other charges			86.23		86.23	86.23		
Detection and prevention of frauds on the customs revenue	1888		20,133.17		20,133.17	20,133.17		
Refunding penalties or charges erroneously exacted			210.00		210.00	210.00		
Refunding moneys erroneously received and covered into the Treasury			417.47		417.47	417.47		
Extra pay to officers and men who served in the Mexican war (revenue marine)			96.00		96.00	96.00		
Extra pay to certain employes of custom-house, Chicago, Ill.			2,281.77		2,281.77			2,281.77
Unclaimed merchandise			1,086.76		1,086.76	1,086.76		
Services to American vessels (customs)			23,405.51		23,405.51	23,405.51		
Salaries and expenses, shipping service		14,374.02			14,374.02	.32		14,373.70
Salaries, shipping service			54,369.82		54,369.82	54,369.82		
Proceeds of goods seized and sold			122.57		122.57	122.57		
Refund to Antone Salazar		132.94			132.94	132.94		
Refund to Thomas Thomas, owner of boat <i>J. P. Thomas</i>		40.00			40.00	40.00		
Re-imbusement for losses sustained by burning of light-house tender <i>Lilly</i>		2,946.00			2,946.00			2,946.00
Relief of certain employes and others, Twelfth light-house district				325.52	325.52		325.52	
Relief of William J. Smith, late surveyor of customs, Memphis, Tenn			2,004.99		2,004.99	2,004.99		
Relief of heirs of Solomon Spitzger			12,500.00		12,500.00	12,500.00		
Relief of James B. Mitchell			438.00		438.00	438.00		
Refund to J. Hart & Co			455.76		455.76	455.76		
Payment to J. H. Ayers			945.00		945.00	945.00		
Total customs		2,938,027.27	20,839,236.75	581,354.04	24,358,618.06	20,940,809.19	522,967.74	2,894,841.13
INTERIOR CIVIL								
Salaries, office Secretary of the Interior	1886	1,827.77			1,827.77		1,827.77	
Do	1887	5,466.33			5,466.33	96.12		5,370.21
Do	1888		226,390.00	152.95	226,542.95	214,000.00		12,545.95
Carried forward		7,294.10	226,390.00	152.95	233,837.05	214,096.12	1,827.77	17,913.16

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR CIVIL—continued.										
Brought forward				\$7,294.10	\$226,390.00	\$152.95	\$233,837.05	\$214,086.12	\$1,827.77	\$17,913.16
Department of the Interior:										
Contingent expenses.....	1885*				133.10		133.10	133.10		
Do.....	1886			11,207.09			11,207.09	193.50		11,013.59
Do.....	1887			81,283.74		2,739.06	84,022.80	23,113.51		10,909.29
Do.....	1888				125,000.00	1,864.15	126,864.15	90,079.23		36,784.92
Stationery.....	1886			12,537.77			12,537.77		12,537.77	
Do.....	1887			34,943.82		7,749.99	42,693.81	29,616.11		13,077.70
Do.....	1888				72,000.00	9,113.46	81,113.46	55,000.00		26,113.46
Library.....	1887					.25	.25			.25
Do.....	1888				500.00		500.00	500.00		
Publishing the Biennial Register.....				2.78	4,000.00		4,002.78	4,000.00	2.78	
Postage to the postal union countries.....	1885*					48.42	48.42		48.42	
Do.....	1886			1,865.00			1,865.00		1,865.00	
Do.....	1887			2,000.00		453.00	2,453.00			2,453.00
Do.....	1888				5,000.00		5,000.00	3,012.50		1,987.50
Rent of buildings.....	1886			20,275.79			20,275.79		20,275.79	
Do.....	1887			19.25			19.25			19.25
Do.....	1888				24,060.00		24,060.00	24,069.93		.07
Expenses of special land inspectors.....	1887			2,329.50		.18	2,329.68	234.50		2,095.18
Do.....	1888				5,000.00		5,000.00	3,088.20		1,911.80
Interstate Commerce Commission.....	{1887 {1888}			84,818.97	25,000.00		109,818.97	90,500.00		19,318.97
Investigation of the affairs of bonded Pacific Railroad.....				80,948.56		3,942.91	84,891.47	70,874.77		14,016.70
Stable and carpenter-shop, House of Representatives.....				1,000.00		651.89	1,651.89	1,000.00		651.89
General Land Office:										
Salaries.....	1886			8,771.95			8,771.95		8,771.95	
Do.....	1887			7,411.26		265.20	7,676.46			7,676.46
Do.....	1888				487,050.00	74.95	487,124.95	476,000.00		11,124.95
Expenses of inspectors.....	1885*				15.00		15.00	15.00		
Do.....	1886			4,635.19			4,635.19		4,635.19	
Do.....	1887			5,374.19			5,374.19	188.90		5,185.29
Do.....	1888				10,000.00	.25	10,000.25	6,735.03		3,265.22
Library.....	1886			53.21			53.21		53.21	
Do.....	1887				500.00	25.50	525.50			25.50
Do.....	1888						500.00	500.00		
Reproducing plats of surveys.....	1886			9,474.50			9,474.50		9,474.50	

Do	1887		4,455.40			4,455.40	1,520.00	2,935.40
Do	1888			5,000.00		5,000.00	500.00	4,500.00
Maps of the United States	1886		2,596.65			2,596.65		2,596.65
Do	1887		3,000.00		21.65	3,021.65	1,445.00	1,576.65
Do	1888			7,000.00		7,000.00	500.00	6,500.00
Contingent expenses	1882*		19.50			19.50		19.50
Do	1883*		133.90			133.90		133.90
Do	1883		104.55	3.80		108.35	3.80	104.55
Salaries, Indian Office	1886		5,195.08			5,195.08		5,195.08
Do	1887		1,770.68		315.17	2,085.85		2,085.85
Do	1888			95,380.00	101.10	93,481.10	92,500.00	981.10
Pension Office:								
Salaries	1886		164,440.69			164,440.69	164.85	164,275.84
Do	1887		54,120.27		138.50	54,258.77	1,459.50	52,799.27
Do	1888			1,808,750.00		1,808,750.00	1,780,000.00	28,750.00
Salaries, special examiners	1886		43,977.90			43,977.90	11.55	43,986.35
Do	1887		6,000.00		469.85	6,469.85		6,469.85
Do	1888			210,000.00		210,000.00	205,000.00	5,000.00
Investigations of pension cases	1884		1,535.20			1,535.20	141.00	1,394.20
Do	1886		60,086.49			60,086.49	818.49	59,268.00
Do	1887		114,581.38		3,503.75	118,085.13	36,700.05	81,385.08
Do	1888			225,000.00	.15	225,000.00	196,728.08	28,272.07
Investigations, special examiners	1886		40,715.71			40,715.71	198.83	40,516.88
Do	1887		758.71		16.33	775.04	775.04	
Do	1888			190,000.00	2.55	190,002.55	189,437.53	565.02
Furnishing Pension Office Building	1887		23,550.00		3,185.57	26,735.57	23,753.50	2,982.07
Heating apparatus, building Pension Office					33.45	33.45	2.38	31.07
Patent Office:								
Salaries	1886		3,848.20			3,848.20		3,848.20
Do	1887		14,044.41		896.10	14,940.51		14,940.51
Do	1888			640,270.00	189.00	640,459.00	635,000.00	5,459.00
Foreign exchange	1886		1,815.70			1,815.70		1,815.70
Photolithographing	1886		59.81			59.81	59.81	
Do	1887		15,000.00		490.43	15,490.43	5,000.00	10,490.43
Do	1888			90,000.00		90,000.00	75,000.00	15,000.00
Plates for Patent Office Official Gazette	1886		149.10			149.10		149.10
Do	1887				2,131.00	2,131.00		2,131.00
Do	1888			44,000.00		44,000.00	44,000.00	
Scientific Library	1886		3.66			3.66	3.66	
Do	1887				47.97	47.97	8.97	38.00
Do	1888			3,000.00		3,000.00	3,000.00	
Public use of inventions and defending suits	1886		1,000.00			1,000.00		1,000.00
Do	1887		500.75		296.14	796.89		796.89
Do	1888			500.00		500.00	271.85	228.05
Bureau of Education:								
Salaries	1886		1,164.07			1,164.07		1,164.07
Do	1887		1,620.00			1,620.00	296.25	1,323.75
Carried forward			892,494.48	4,301,551.90	38,920.87	5,232,967.25	4,386,678.17	388,851.72
								462,437.36

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR CIVIL—continued.										
Brought forward.....				\$892,494.48	\$4,301,551.90	\$38,920.87	\$5,232,967.25	\$4,386,678.17	\$383,851.72	\$462,437.36
Bureau of Education—continued:										
Salaries.....	1888				45,420.00		45,420.00	45,000.00		420.00
Collecting statistics.....	1886			3.00			3.00		3.00	
Do.....	1887			1,000.00			1,000.00	1,000.00		
Do.....	1888				2,000.00	1.85	2,001.85	1,500.00		501.85
Distributing documents.....	1886			531.34			531.34		531.34	
Do.....	1887			2,000.00			2,000.00	2,000.00		
Do.....	1888				2,500.00		2,500.00	2,500.00		
Library.....	1886			65.83			65.83		65.83	
Do.....	1887					39.54	39.54			39.54
Do.....	1888				1,000.00		1,000.00	1,000.00		
Education of children in Alaska.....	1887					1.55	1.55			1.55
Do.....	1888				25,000.00	5.00	25,005.00	12,000.00		13,005.00
Do.....	(*)			5,070.70			5,070.70	4,720.91		349.79
Bureau of Labor:										
Salaries.....	1886			10.10			10.10		10.10	
Do.....	1887			4,646.83			4,646.83	114.55		4,532.28
Do.....	1888				52,960.00		52,960.00	52,960.00		
Miscellaneous expenses.....	1887			433.59		38.08	471.67	447.50		24.17
Do.....	1888				39,230.00		39,230.00	36,642.19		2,587.81
Library.....	1887					.17	.17			.17
Do.....	1888				500.00		500.00	500.00		
Statistics of marriage and divorce.....					7,500.00		7,500.00	7,000.00		500.00
Do.....					10,000.00	.30	10,000.30	9,998.13		2.17
Railroad office:										
Salaries.....	1886			490.20			490.20		490.20	
Do.....	1887			415.46			415.46			415.46
Do.....	1888				14,420.00		14,420.00	14,420.00		
Traveling expenses.....	1886			1,569.51			1,569.51		1,569.51	
Do.....	1887			1,099.25		244.17	1,343.42			1,343.42
Do.....	1888				3,000.00	.25	3,000.25	1,000.00		2,000.25
Office Architect of the Capitol, salaries.....	1888				18,364.00		18,364.00	18,364.00		
Office of Geological Survey, salaries.....	18-6			530.54			530.54		530.54	
Do.....	1887			559.06			559.06			559.06
Do.....	1888				35,540.00		35,540.00	35,139.57		400.43
Office of surveyor-general of Arizona:										
Salaries.....	1886			1.63			1.63		1.63	
Do.....	1888				4,750.00		4,750.00	4,750.00		
Contingent expenses.....	1886			.49			.49		.49	

Do.....	1887				13.19		13.19		13.19
Do.....	1888			1,500.00			1,500.00		
Office of surveyor-general of California:									
Salaries.....	1886		6,337.58				6,337.58		6,337.58
Do.....	1887				458.90		458.90		458.90
Do.....	1888			9,250.00			9,250.00		
Contingent expenses.....	1886		429.99				429.99		429.99
Do.....	1887				20.25		20.25		20.25
Do.....	1888			2,000.00			2,000.00		
Office of surveyor-general of Colorado:									
Salaries.....	1886		2.11				2.11		2.11
Do.....	1887		854.17		3.05		357.22	111.11	246.11
Do.....	1888			6,250.00			6,250.00	6,250.00	
Contingent expenses.....	1888			1,500.00			1,500.00		
Office of surveyor-general of Dakota:									
Salaries.....	1886		4,991.10				4,991.10		4,991.10
Do.....	1887				1.63		1.63		1.63
Do.....	1888			7,250.00			7,250.00	5,000.09	2,250.00
Contingent expenses.....	1886		140.14				140.14		140.14
Do.....	1887				654.08		654.08		654.08
Do.....	1888			2,500.00			2,500.00	2,500.00	
Office of surveyor-general of Florida:									
Salaries.....	1886		166.37				166.37		166.37
Do.....	1888			3,600.00			3,600.00		
Contingent expenses.....	1886		43.60				43.60		43.60
Do.....	1887				223.22		223.22		223.22
Do.....	1888			1,000.00			1,000.00	1,000.00	
Office of surveyor-general of Idaho:									
Salaries.....	1886		47.22				47.22		47.22
Do.....	1888			4,000.00			4,000.00	4,000.00	
Contingent expenses.....	1886		10.54				10.54		10.54
Do.....	1887				.08		.08		.08
Do.....	1888			1,500.00			1,500.00	1,500.00	
Office of surveyor-general of Louisiana:									
Salaries.....	1886		1.94				1.94		1.94
Do.....	1887		1,088.76		2.55		1,041.31	372.50	668.81
Do.....	1888			5,550.00			5,550.00	4,800.00	750.00
Contingent expenses.....	1887		294.90		83.43		378.33	281.10	97.23
Do.....	1888			3,000.00			3,000.00	3,000.00	
Office of surveyor-general of Minnesota:									
Salaries.....	1886		3,467.76				3,467.76		3,467.76
Do.....	1887		191.20		109.89		301.09		301.09
Do.....	1888			3,800.00			3,600.00	3,800.00	
Contingent expenses.....	1886		225.70				225.70		225.70
Do.....	1887		293.44		68.90		331.34		331.34
Do.....	1888			1,000.00			1,000.00	800.00	200.00
Office of surveyor-general of Montana:									
Salaries.....	1886		2,418.43				2,418.43		2,418.43
Carried forward.....			997,443.96	4,617,435.90	40,890.95	5,589,672.81	4,688,999.75	405,336.84	495,336.24

* No year.

† Act of March 30, 1888.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR CIVIL—continued.										
Brought forward.....				\$931,345.96	\$4,617,435.90	\$40,890.95	\$5,589,672.81	\$4,688,999.73	\$405,336.84	\$495,336.24
Office of surveyor-general of Montana—Cont'd.										
Salaries.....	1887					.20	.20			.20
Do.....	1888				6,625.00		6,625.00	6,625.00		
Contingent expenses.....	1886			600.70			600.70		600.70	
Do.....	1888				2,250.00		2,250.00	2,250.00		
Office of surveyor-general of Nebraska and Iowa:										
Salaries.....	1886			.02			.02		.02	
Contingent expenses.....	1886			252.49			252.49		252.49	
Office of surveyor-general of Nevada:										
Salaries.....	1886			2.72			2.72		2.72	
Do.....	1887			317.17		.07	317.24			317.24
Do.....	1888				4,050.00		4,050.00	3,800.00		750.00
Contingent expenses.....	1886			351.05			351.05		351.05	
Do.....	1887			123.91		85.89	159.80	123.91		35.89
Do.....	1888				1,000.00		1,000.00	1,000.00		
Office of surveyor-general of New Mexico:										
Salaries.....	1886			.40			.40		.40	
Do.....	1888				7,000.00		7,000.00	7,000.00		
Contingent expenses.....	1886			.23			.23		.23	
Do.....	1887			.71			.71			.71
Do.....	1888				1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Oregon:										
Salaries.....	1887					8.12	8.12			8.12
Do.....	1888				4,400.00		4,400.00	4,400.00		
Contingent expenses.....	1886			735.96			735.96		735.96	
Do.....	1887			300.00		79.85	379.85			379.85
Do.....	1888				1,200.00		1,200.00	1,100.00		100.00
Office of surveyor-general of Utah:										
Salaries.....	1887			224.19			224.19			224.19
Do.....	1888				4,625.00		4,625.00	4,625.00		
Contingent expenses.....	1886			1.80			1.80		1.80	
Do.....	1888				1,400.00		1,400.00	1,400.00		
Office of surveyor-general of Washington:										
Salaries.....	1886			732.02			732.02		732.02	
Do.....	1888				7,750.00		7,750.00	7,750.00		
Contingent expenses.....	1886			208.15			208.15		208.15	
Do.....	1888				1,500.00	.60	1,500.60	1,500.00		.60

Office of surveyor-general of Wyoming:

Salaries.....	1886		11.11			11.11		11.11	
Do.....	1887				.49	.49			.49
Do.....	1888			4,750.00		4,750.00	4,336.00		414.00
Contingent expenses.....	1886		367.73			367.73	6.00	361.73	
Do.....	1887		575.00		98.13	673.13			673.13
Do.....	1888			1,500.00		1,500.00	775.00		725.00
Relief of settlers and purchasers of lands in Nebraska and Kansas.....			250,000.00			250,000.00	30,759.42		219,240.58
Salaries and commissions of registers and receivers.....	1882*		21.36			21.36		21.36	
Do.....	1885*			3,191.80	2,684.38	5,886.18	2,959.35	2,926.83	
Do.....	1885†			1,645.78	1,196.63	2,842.41	2,842.41		
Do.....	1886		38,820.91		244.28	39,065.19	3,027.51	35,437.68	
Do.....	1887		4,673.36	38,409.38	4,813.83	47,896.57	43,700.64		4,195.93
Do.....	1888			500,000.00	3,896.21	503,896.21	503,637.93		258.28
Contingent expenses of land offices.....	1883*		5.99			5.99			5.99
Do.....	1885*			85.06	187.17	272.23	85.06	187.17	
Do.....	1886†			8.71		8.71			
Do.....	1886		48,118.36		348.02	48,466.38	1,041.22	47,425.16	
Do.....	1887		5,036.96		1,053.21	6,090.17	2,666.77		3,423.40
Do.....	1888			155,000.00	2,422.90	157,422.90	146,766.14		10,656.76
Expenses of depositing public moneys.....	1883*		60			60			60
Do.....	1885†				34.65	34.65	34.65		
Do.....	1885*			31.10	219.70	250.80	31.10	219.70	
Do.....	1886		5,293.89		284.89	5,578.78	51.85	5,526.93	
Do.....	1887		1,546.44		540.37	2,086.81	1,858.94		227.87
Do.....	1889			10,000.00	554.16	10,554.16	10,044.75		509.41
Re-imbusement to receivers of public moneys for excess of deposits.....				3,784.83		3,784.83	3,784.83		
Depredations on public timber.....	1882*		70.75			70.75			70.75
Do.....	1883*		434.54			434.54			434.54
Do.....	1885*			240.95		240.95	240.95		
Do.....	1886		11,273.64			11,273.64	285.90	11,007.74	
Do.....	1887		13,127.43		473.14	13,600.57	13,215.40		385.17
Do.....	1888			75,000.00	.28	75,000.28	73,110.76		1,889.52
Protecting public lands.....	1884		113.64			113.64			113.64
Do.....	1885*			212.25	542.78	755.03	212.25	542.78	
Do.....	1886		10,231.92			10,231.92	164.00	10,067.92	
Do.....	1887		13,189.35		308.47	13,497.82	12,743.20		754.62
Do.....	1888			100,000.00	1.35	100,001.35	95,218.53		4,782.82
Expenses of hearings in land entries.....	1886		8,957.05		1,787.28	10,744.33	2,722.78	8,021.55	
Do.....	1887		2,136.41		3,511.23	5,647.64	5,015.16		632.48
Do.....	1888			30,000.00	1,288.56	31,288.56	28,183.14		3,105.42
Transcript of records and plats.....	1887				29.00	29.00			29.00
Do.....	1888			10,000.00	.11	10,000.11	10,000.00		.11
Carried forward.....			1,349,203.92	5,594,595.76	67,541.90	7,011,341.58	5,731,683.99	529,980.64	749,676.95

* And prior years.

† And prior, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR CIVIL—continued.										
Brought forward.....				\$1,349,203.92	\$5,594,595.76	\$67,541.90	\$7,011,341.55	\$5,731,683.99	\$529,980.64	\$749,676.95
Settlement of claims for swamp lands and swamp-land indemnity.....	1883*			8.55			8.55			8.55
Do.....	1886			1,253.99			1,253.99		1,253.42	
Do.....	1887			2,828.21		182.46	3,010.67	1,170.57		1,840.12
Do.....	1888				20,000.00	.25	20,000.25	19,736.63		263.62
Geological Survey.....	1885*				110.08		110.08	36.27		73.81
Do.....	1886			2,491.74		15.43	2,507.17	978.16	1,529.01	
Do.....	1887			1,320.20		5,163.24	6,483.44	5,319.73		1,163.71
Do.....	1888				487,700.00	144.01	487,844.01	462,448.11		5,385.90
Survey of the public lands.....	1883*			420.22			420.22			420.22
Do.....	1882*			98.00			98.00			98.00
Do.....	1885*				5,564.28	2.93	5,567.21	5,564.28	2.93	
Do.....	1886			245,846.98		112.60	245,959.58	102,580.58	143,379.00	
Do.....	1887			31,152.20		768.97	31,921.17	6,943.70		24,977.47
Do.....	1888				50,000.00	1.87	50,001.87	16,862.16		33,139.71
Surveying private land claims in California.....	1863*			195.70			195.70			195.70
Do.....	1885*				608.25	608.25	1,216.50	608.25	608.25	
Do.....	1886			1,101.69		63.95	1,165.64		1,165.64	
Do.....	1887					5.49	5.49			5.49
Surveying private land claims in Louisiana.....	1886			5,000.00			5,000.00		5,000.00	
Do.....	1887			4,000.00			4,000.00			4,000.00
Surveying private land claims in New Mexico.....	1886			1,427.92			1,427.92		1,427.92	
Do.....	1887			1,300.00		64.89	1,364.89			1,364.89
Do.....	1888				3,000.00		3,000.00	2,700.00		300.00
Surveying the public lands in Nevada.....	1887			30,000.00			30,000.00			30,000.00
Surveying the Hanson grant, Florida.....	1887			400.00			400.00			400.00
Surveying lands in suit against Montana Improvement Company.....					2,500.00		2,500.00	1,000.00		1,500.00
Resurveying lands in suit against Sierra Lumber Company.....					1,600.00		1,600.00	1,500.00		100.00
Resurveys of the public lands.....	1886			15,000.00			15,000.00	454.48	14,545.52	
Do.....	1887			1,273.97			1,273.97	543.20		730.77
Surveying the boundary line between the public lands occupied by Uncompahgre and White River Utes.....				500.00			500.00			500.00
Examination of public surveys.....	1882*			295.25			295.25			295.25
Do.....	1888				10,000.00		10,000.00			10,000.00
Appraisalment and sale of abandoned military reservations.....				19,055.78			19,055.78	6,414.54		12,641.24

Preservation of abandoned military reservations.....	1887				277.58	277.58	274.83		2.75
Do.....	1888			2,000.00		2,000.00	2,000.00		
Repairs of buildings, Department of Interior.....	1886		3.64			3.64		3.64	
Do.....	1888			5,780.00		5,780.00	5,780.00		
Reconstruction of Indian Department building.....			37.37			37.37		37.37	
Do.....	1888		33.75			33.75		33.75	
Annual repairs of the Capitol.....	1886			35,000.00		35,000.00	35,000.00		
Do.....	1888				91.12	421,924.80	240,000.00		181,924.80
Capitol terraces.....		421,833.68							
Improving Capitol Grounds.....	1886	251.01				251.01		251.01	
Do.....	1888			20,000.00		20,000.00	20,000.00		
Lighting Capitol and grounds.....	1887	1,000.00			2,985.91	3,965.91	63.59		3,902.32
Do.....	1888			24,000.00		24,000.00	22,000.00		2,000.00
Electric-light plant, Senate.....		20,000.00		5,350.00		25,350.00	9,000.00		16,350.00
Boiler-vaults and boiler, Senate.....		7,000.00			.87	7,000.87	7,000.00		.87
Ventilation, House of Representatives.....				800.00		800.00	800.00		
Elevator, Senate.....		10,000.00				10,000.00	3,500.00		6,500.00
Elevator, House of Representatives.....		7,000.00			.66	7,000.66	3,500.00		3,500.66
Fire-proof building for the Pension Office.....		37,405.11		387.00	14.77	37,806.88	32,055.89		5,750.99
Extension of the Government Printing Office.....		25.00				25.00	25.00		
Penitentiary building, Territory of Dakota.....		253.86				253.86			253.86
Penitentiary building, Territory of Montana.....		150.92				150.92			150.92
Penitentiary building, Territory of Utah.....		50,000.00				50,000.00	45,000.00		5,000.00
Industrial Christian Home, Utah.....				40,000.00	1,148.95	41,148.95			41,148.95
Penitentiary building, Territory of Wyoming.....		25,000.00				25,000.00	1,000.00		24,000.00
Building for Library of Congress, construction.....		455,000.00			30.00	455,030.00	112,781.63		342,248.37
Building for Library of Congress, site.....		4,522.73				4,522.73			4,522.73
Storehouse, Government Printing Office.....		12,000.00				12,000.00	11,080.62		919.38
Buildings and grounds, Government Hospital for the Insane.....		58,064.85	34,400.00	.58		87,465.43	71,400.00		16,065.43
Current expenses, Government Hospital for the Insane.....	1886	7,662.96				7,662.96		7,662.96	
Government Hospital for the Insane.....	1887				14.68	14.68			14.68
Do.....	1888			211,581.07	78	211,581.85	199,868.00		11,713.85
Rebuilding wharf, Government Hospital for the Insane.....		3,500.00				3,500.00			3,500.00
Columbia Institution for the Deaf and Dumb.....	1887			2,500.00		2,500.00	2,500.00		
Do.....	1888			55,000.00		55,000.00	55,000.00		
Education of feeble-minded children.....	1887	1,942.43		409.57		2,352.00	1,527.00		824.10
Do.....	1888			2,500.00		2,500.00			2,500.00
Buildings and grounds, Howard University.....		6,000.00				6,000.00	6,000.00		
Howard University.....	1888			18,500.00		18,500.00	18,500.00		
Maryland Institution for the Instruction of the Blind.....				4,032.49		4,032.49	4,032.49		
Support of Freedman's Hospital and Asylum.....	1886	536.76				536.76		536.76	
Freedman's Hospital and Asylum.....	1887				196.84	196.84			196.84
Carried forward.....		2,832,398.39	6,023,918.50		79,418.98	9,535,735.87	7,276,235.15	707,417.82	1,552,082.90

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR CIVIL—continued.										
Brought forward				\$2,832,398.39	\$6,623,918.50	\$79,418.98	\$9,535,735.87	\$7,276,235.15	\$707,417.82	\$1,552,082.90
Freedman's Hospital and Asylum	1888				53,440.00		53,440.00	50,740.00		2,700.00
Preservation of collections, National Museum	1883*			149.16			149.16		149.16	
Do.	1886			36		1.60		1.25	.71	
Do.	1887			2,500.00			2,500.00	2,499.98		.02
Do.	1888				116,000.00	36.82	116,036.82	168,011.74		8,025.08
Furniture and fixtures, National Museum	1886					45.05	45.05		45.05	
Do.	1888				40,000.00		40,000.00	40,000.00		
Heating and lighting, National Museum.	1888				12,000.00		12,000.00	12,000.00		
Preservation of collections, National Museum, Armory building	1886*					7.64	7.64		7.64	
Expenses of the Eighth Census				189.67	271.78		461.45	336.74		124.71
Expenses of the Tenth Census				3,292.57			3,292.57			3,292.57
Publication of reports on relative wages in the United States and Great Britain				500.00			500.00			500.00
Deposits by individuals for surveying public lands				681,388.59	161,890.76	2,908.13	846,187.48	94,044.08		752,143.40
Indemnity for swamp lands purchased by individuals					28,778.37		28,778.37	28,778.37		351.93
Payment to John Sherman, jr.				351.93			351.93			
Payment to Charles F. Hopkins and William C. Soller, Jacksonville, Fla.					1,567.91		1,567.91	1,567.91		
Relief of W. W. Screws					100.37		100.37	100.37		
Relief of Thomas H. Norton and James McLean					3,200.00		3,200.00	3,200.00		
Relief of S. H. Pearce					80.00		80.00	80.00		
Two per cent. fund of the net proceeds sales of public lands in Mississippi					3,739.62		3,739.62	3,739.62		
Three per cent. fund of the net proceeds sales of public lands in Mississippi					5,609.42		5,609.42	5,609.42		
Two per cent. fund of the net proceeds sales of public lands in Missouri					449.03		449.03	449.03		
Three per cent. fund of the net proceeds sales of public lands in Missouri					673.55		673.55	673.55		
Two per cent. fund of the net proceeds sales of public lands in Alabama					6,896.08		6,896.08	6,896.08		
Three per cent. fund of the net proceeds sales of public lands in Alabama					13,344.13		10,344.13	10,344.13		
Five per cent. fund of the net proceeds sales of public lands in Florida					8,868.53		8,868.53	8,868.53		

Five per cent. fund of the net proceeds sales of public lands in Wisconsin.....				23, 200. 63		23, 200. 63	23, 200. 63		
Five per cent. of the net proceeds of sales of public lands in Arkansas.....				15, 525. 23		15, 525. 23	15, 525. 23		
Two per cent. of the net proceeds of sales of public lands in Alabama.....	1885†			3, 179. 26		3, 179. 26	3, 179. 26		
Three per cent. of the net proceeds of sales of public lands in Alabama.....	1885†			4, 768. 89		4, 768. 89	4, 768. 89		
Five per cent. of the net proceeds of sales of public lands in Arkansas.....	1885†			4, 428. 42		4, 428. 42	4, 428. 42		
Five per cent. of the net proceeds of sales of public lands in Nebraska.....	1885†			19, 034. 59		19, 034. 59	19, 034. 59		
Five per cent. of the net proceeds of sales of public lands in Wisconsin.....	1885†			14, 429. 29		14, 429. 29	14, 429. 29		
Five per cent. of the net proceeds of sales of public lands in Oregon.....	1885†			22, 707. 13		22, 707. 13	22, 707. 13		
Five per cent. of the net proceeds of sales of agricultural lands in Colorado.....	1885†			30, 715. 43		30, 715. 43	30, 715. 43		
Five per cent. of the net proceeds of sales of public lands in Nevada.....				171. 75		171. 75	171. 75		
Five per cent. of the net proceeds of sales of public lands in Minnesota.....				33, 213. 54		33, 213. 54	33, 213. 54		
Five per cent. of the net proceeds of sales of public lands in Oregon.....				18, 921. 55		18, 921. 55	18, 921. 55		
Five per cent. of the net proceeds of sales of public lands in Louisiana.....				14, 993. 32		14, 993. 32	14, 993. 32		
Five per cent. of the net proceeds of sales of agricultural lands in Colorado.....				16, 532. 41		16, 532. 41	16, 532. 41		
Repayments for lands erroneously sold.....				58, 368. 69	162. 63	58, 531. 32	58, 531. 32		
Revenue Yellowstone National Park.....			1, 296. 00			1, 296. 00	20. 55		1, 275. 45
Protection and improvement of Yellowstone National Park.....			473. 04	59. 67		532. 71		473. 04	59. 67
Protection and improvement of Hot Springs, Ark.....			2, 755. 01	7, 241. 40		9, 996. 41	7, 500. 00		2, 496. 41
Total interior civil.....			3, 525, 294. 72	7, 365, 319. 25	82, 580. 85	10, 973, 194. 82	7, 942, 049. 26	708, 093. 42	2, 323, 052. 14
INTERNAL REVENUE.									
Expenses of assessing and collecting internal revenue.....	1875*		245. 99	208. 00		453. 99	208. 00		245. 99
Salaries and expenses of agents and subordinate officers.....	1885*		101. 56			101. 56			101. 56
Do.....	1886*			864. 14		864. 14			
Do.....	1896*		254, 198. 38			254, 198. 38		253, 423. 16	
Do.....	1897*		35, 899. 83		18, 779. 04	54, 678. 87	18, 176. 09		36, 502. 78
Do.....	1898*			1, 925, 000. 00	25. 50	1, 925, 025. 50	1, 882, 963. 61		42, 061. 89
Salaries and expenses of collectors.....	1899*			5, 673. 33		5, 673. 33	5, 443. 96		229. 37
Carried forward ...			290, 445. 76	1, 931, 745. 47	18, 804. 54	2, 240, 995. 77	1, 908, 431. 02	253, 423. 16	79, 141. 59

* And prior years.

† Prior to July 1.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERNAL REVENUE—continued.										
Brought forward				\$290,445.76	\$1,931,745.47	\$18,804.54	\$2,240,995.77	\$1,908,431.02	\$253,423.16	\$79,141.59
Salaries and expenses of collectors	1886			81,277.17			81,277.17	804.57	80,472.60	
Do	1887			31,130.12		2,515.76	33,645.88	29,869.48		3,776.40
Do	1888				1,850,000.00	232.05	1,850,232.05	1,708,486.19		141,745.86
Expenses under oleomargarine act	1887			329.33		358.19	687.52	687.52		
Drawbacks on stills exported					920.00		920.00	920.00		
Allowance or drawback					55,698.25		55,698.25	55,698.25		
Redemption of stamps	1885†				218.63		218.63	218.63		
Redemption of stamps	(‡)				25,779.63		25,779.63	25,779.63		
Rebate of tax on tobacco				208,256.29			208,256.29			208,256.29
Refunding moneys erroneously received and covered into the Treasury					104.91		104.91	104.91		
Do	1885†				1,220.15		1,220.15	1,220.15		
Refunding taxes illegally collected	1885†				17,839.22		17,839.22	17,839.22		
Refunding taxes illegally collected	(‡)				5,557.49		5,557.49	5,557.49		
Punishment for violation of internal-revenue laws	1885*					13.00	13.00		13.00	
Do	1886			8,038.78			8,038.78	152.74	7,886.04	
Do	1887			2,650.29			2,650.29	2,648.49		1.80
Do	1888				25,000.00		25,000.00	21,668.73		3,331.27
Stamps, paper, and dies	1885*					62.75	62.75			62.75
Do	1886			754.88			754.88		754.88	
Paper for internal-revenue stamps	1887			3,692.83		542.36	4,235.19	2,474.46		1,760.73
Do	1888				50,000.00	440.66	50,440.66	41,547.23		8,893.43
Relief of certain parties for taxes illegally collected on rope and bagging					620.10		620.10	620.10		
Repayment of judgment to the estate of Edgar Ketchum					1,159.34		1,159.34	1,159.34		
Repayment of judgment to George Denison					550.54		550.54	550.54		
Refund to certain parties taxes on distilled spirits					63.21		63.21	63.21		
Refund of tax to Vicksburg and Meridian Railroad Company					6,025.35		6,025.35	6,025.35		
Total internal revenue				626,575.45	3,972,502.29	22,969.31	4,622,047.05	3,832,527.25	342,612.43	446,907.37

PUBLIC DEBT.

Redemptions:							
Gold certificates, act of March 3, 1863.....	42,120.00			42,120.00	42,120.00	42,120.00	
Gold certificates, act of July 12, 1882.....	64,581,547.00			64,581,547.00	64,581,547.00	64,581,547.00	
Silver certificates.....	21,947,378.00			21,947,378.00	21,947,378.00	21,947,378.00	
Certificates of deposit.....	24,675,000.00			24,675,000.00	24,675,000.00	24,675,000.00	
Refunding certificates.....	37,200.00			37,200.00	37,200.00	37,200.00	
Old demand notes.....	322.50			322.50	322.50	322.50	
Legal-tender notes.....	63,652,000.00			63,652,000.00	63,652,000.00	63,652,000.00	
Fractional currency.....	24,320.55			24,320.55	24,320.55	24,320.55	
Seven-thirties of 1861.....	5,000.00			5,000.00	5,000.00	5,000.00	
One-year notes of 1863.....	1,120.00			1,120.00	1,120.00	1,120.00	
Two-year notes of 1863.....	650.00			650.00	650.00	650.00	
Compound-interest notes.....	3,350.00			3,350.00	3,350.00	3,350.00	
Seven-thirties of 1864 and 1865.....	1,300.00			1,300.00	1,300.00	1,300.00	
Oregon war debt.....	150.00			150.00	150.00	150.00	
Loan of July and August, 1861 (1881s).....	33,450.00			33,450.00	33,450.00	33,450.00	
Loan of July and August, 1861, continued at 3½ per cent.....	900.00			900.00	900.00	900.00	
Five-twentieths of 1862.....	11,300.00	500.00		11,800.00	11,800.00	11,800.00	
Loan of 1863 (1881s).....	1,500.00			1,500.00	1,500.00	1,500.00	
Loan of 1863, continued at 3½ per cent.....	3,000.00			3,000.00	3,000.00	3,000.00	
Ten-forties of 1864.....	7,850.00			7,850.00	7,850.00	7,850.00	
Five-twentieths of 1865.....	1,500.00			1,500.00	1,500.00	1,500.00	
Consols of 1865.....	26,350.00			26,350.00	26,350.00	26,350.00	
Consols of 1867.....	97,550.00			97,550.00	97,550.00	97,550.00	
Consols of 1868.....	1,250.00			1,250.00	1,250.00	1,250.00	
Funded loan of 1881.....	76,900.00			76,900.00	76,900.00	76,900.00	
Funded loan of 1881, continued at 3½ per cent.....	6,200.00			6,200.00	6,200.00	6,200.00	
Funded loan of 1891.....	27,792,950.00			27,792,950.00	27,792,950.00	27,792,950.00	
Funded loan of 1907.....	23,671,350.00			23,671,350.00	23,671,350.00	23,671,350.00	
Loan of July 12, 1882, 3 percents.....	23,056,250.00			23,056,250.00	23,056,250.00	23,056,250.00	
Total redemptions.....	249,759,758.05	500.00		249,760,258.05	249,760,258.05	249,760,258.05	
Interest:							
Refunding certificates.....	12,720.50			12,720.50	12,720.50	12,720.50	
Navy pension fund.....	420,000.00			420,000.00	420,000.00	420,000.00	
Seven-thirties of 1861.....	1,255.00			1,255.00	1,255.00	1,255.00	
One-year notes of 1863.....	56.00			56.00	56.00	56.00	
Two-year notes of 1863.....	86.64			86.64	86.64	86.64	
Compound-interest notes.....	649.93			649.93	649.93	649.93	
Seven-thirties of 1864 and 1865.....	248.19			248.19	248.19	248.19	
Loan of February, 1861 (1881s).....	4,404.00			4,404.00	4,404.00	4,404.00	
Oregon war debt.....		14,739.00		14,739.00	9.00	14,730.00	
Loan of July and August, 1861 (1881s).....	8,699.00			8,699.00	8,699.00	8,699.00	
Carried forward.....	448,119.26	14,739.00		462,858.26	448,128.26	448,130.00	14,730.00

* Prior to July 1, 1885.

† No year.

‡ And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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PUBLIC DEBT—continued.										
Brought forward					\$448,119.26	\$14,739.00	\$462,858.26	\$448,128.26	\$14,730.00	
Interest—continued										
Loan of July and August, 1861, continued at 3½ per cent.					11.47		11.47	11.47		
Five-twentieths of 1862						3,871.01	3,871.01	1,452.14	2,418.87	
Loan of 1863 (1881s)					6,401.00		6,401.00	6,401.00		
Loan of 1863, continued at 4½ per cent.					15.06		15.06	15.06		
Ten-forties of 1864					3,746.91		3,746.91	3,746.91		
Five-twentieths of June, 1864						14,172.50	14,172.50	2.00	14,166.50	
Five-twentieths of 1865					14,145.74	165.00	14,310.74	14,310.74		
Consols of 1865						10,449.00	10,449.00	830.38	9,618.62	
Consols of 1867					15,374.77	30.00	15,404.77	15,404.77		
Consols of 1868						4,951.50	4,951.50	78.60	4,872.90	
Central Pacific stock					1,562,197.20	150.00	1,562,347.20	1,562,347.20		
Kansas Pacific stock (U. P., E. D.)					379,770.00		379,770.00	379,770.00		
Union Pacific stock					1,642,710.72		1,642,710.72	1,642,710.72		
Central Branch Union Pacific stock (A. and P. P.)										
Western Pacific stock					95,940.00		95,940.00	95,940.00		
Sioux City and Pacific stock					118,203.60		118,203.60	118,203.60		
Funded loan of 1861					97,519.20		97,519.20	97,519.20		
Funded loan of 1861, continued at 3½ per cent.					2,837.71		2,837.71	2,837.71		
Funded loan of 1891					157.14		157.14	157.14		
Funded loan of 1907					10,824,943.65	100,915.27	10,925,858.92	10,925,858.92		
Loan of July 12, 1862, 3 percents					29,431,427.85	137,151.53	29,568,579.38	29,568,579.38		
					117,293.08	75.00	117,368.08	117,368.08		
Total interest					44,760,814.36	286,669.81	45,047,484.17	45,001,677.28	45,806.89	
Premium:										
Funded loan of 1891					2,135,214.04		2,135,214.04	2,135,214.04		
Funded loan of 1907					6,135,628.42		6,135,628.42	6,135,628.42		
Total premium					8,270,842.46		8,270,842.46	8,270,842.46		
Total redemption, interest, and premium					302,791,414.87	287,169.81	303,078,584.68	303,032,777.79	45,806.89	

INTERIOR—INDIANS.

Pay of Indian agents	1888		89,300.00	89,300.00	77,429.86		11,870.14
Do	1887	12,844.86		158.06	13,002.92	2,121.04	10,881.88
Do	1886	10,271.23		13.33	10,284.56	2,000.00	8,284.56
Do	1885*			463.30	463.30	463.30	
Do	1885†		186.78	563.18	749.96	186.78	563.18
Do	1883†	4.12			4.12		4.12
Pay of Indian police	1888		90,000.00	7.70	90,007.70	84,092.41	5,915.29
Do	1887	3,534.53		1,089.18	4,623.71	394.40	4,229.31
Do	1886	6,187.22		26.02	6,193.24		6,193.24
Pay of farmers	1888		40,000.00	227.50	40,227.50	37,019.28	3,208.22
Do	1887	1,461.06		641.12	2,102.18	142.00	1,960.18
Do	1886	558.76		5.00	563.76		563.76
Do	1885*			450.00	450.00	450.00	
Pay of interpreters	1888		25,000.00	25.00	25,025.00	23,353.82	1,671.18
Do	1887	130.00		171.26	301.26	64.50	236.76
Do	1886	87.82		4.34	72.16	6.00	66.16
Pay of Indian inspectors	1888		15,000.00		15,000.00	15,000.00	
Do	1887	57.70		48.91	106.61		106.61
Do	1886	154.82			154.82		154.82
Do	1885†			37.57	37.57		37.57
Traveling expenses of Indian inspectors	1888		8,000.00		8,000.00	7,144.41	855.59
Do	1887	222.68		433.10	655.78	307.37	348.41
Do	1886	215.32		45.90	261.22	25.00	236.22
Do	1885*			17.34	17.34		17.34
Do	1883†	112.90			112.90		112.90
Pay of Indian school superintendent	1888		3,000.00		3,000.00	1,500.00	1,500.00
Do	1886	387.36			387.36		387.36
Traveling expenses Indian school superintendent	1888		1,500.00		1,500.00	519.86	980.14
Do	1887			16.76	16.76	16.58	.18
Do	1886	1,379.90			1,379.90		1,379.90
Buildings at agencies and repairs	1888		25,000.00		25,000.00	16,513.94	8,486.06
Do	1887	2,522.62		2,000.15	4,522.77	2,012.20	2,510.57
Do	1886	4,183.51			4,183.51	303.39	3,880.12
Contingencies, Indian Department	1888		40,000.00		40,000.00	37,753.30	2,246.70
Do	1887	331.17		4,537.11	4,868.28	942.18	3,926.10
Do	1886	3,398.10		147.61	3,545.71	183.92	3,361.79
Do	1885*		9.40	196.55	205.95	9.40	196.55
Do	1885†			56.40	56.40		56.40
Do	1883†	292.82			292.82		292.82
Expenses of Indian Commissioners	1888		3,000.00		3,000.00	3,000.00	
Telegraphing and purchase of supplies	1888		33,451.60	101.06	33,552.66	32,203.41	1,349.27
Do	1887	1,523.67		544.36	4,169.43	2,752.51	1,416.92
Do	1886	723.37		60.02	783.39	486.32	297.07
Do	1885†			4.36	4.36		4.36
Do	1885*			1.35	1.35	1.35	
Carried forward		50,545.54	375,549.18	12,093.56	438,188.28	348,454.93	25,326.93
							64,406.42

* And prior years, transfer account.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1887.	Appropri- ations for the fiscal year end- ing June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments dur- ing the fiscal year ending June 30, 1888.	Amounts car- ried to the surplus fund June 30, 1888.	Balances of appropria- tions June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward				\$50,545.54	\$375,549.18	\$12,093.56	\$438,188.28	\$348,454.93	\$25,326.93	\$64,406.42
Telegraphing and purchase of supplies.....	1884			210.22			210.22	210.22		
Transportation of Indian supplies.....	1888				289,700.00		289,881.42	278,759.81		15,401.61
Do	1887			3.94	53,190.43		4,161.42	62,838.35		8,228.45
Do	1886			6,211.13		213.86	6,424.99	272.81	6,152.18	
Do	1885				4,022.47	403.66	4,426.13	4,022.47	403.66	
Do	1883			12.77			12.77			12.77
Do	1881			6.48			6.48			6.48
Vaccination of Indians	1888				1,000.00		1,000.00	325.00		675.00
Do	1887			796.00			796.00	39.00		757.00
Do	1886			704.50			704.50		704.50	
Fulfilling treaties with—										
Apaches, Kiowas, and Comanches.....				47,364.28	30,000.00	2.01	77,366.29			77,366.29
Cheyennes and Arapahoes.....				28,054.21	20,000.00	400.91	48,455.12	3,000.00		45,455.12
Chickasaws.....					3,000.00		3,000.00	3,000.00		
Chippewas, Bois Forte band.....				21,708.62		17.50	21,726.12	6,820.77		14,905.35
Chippewas of the Mississippi.....				468.99	1,000.00	2,002.00	3,470.99	3,002.00		468.99
Chippewas, Pillagers, and Lake Winne- bagoshish bands (annuity in goods)....				12,179.61	8,000.00		20,179.61	5,005.34		15,174.27
Chippewas, Pillagers, and Lake Winne- bagoshish bands (annuity in money)....				60.43	10,666.66	1,166.85	11,893.94	11,833.51		60.43
Chippewas, Pillagers, and Lake Winne- bagoshish bands (purposes of utility)...				1,623.17	4,000.00	85.11	5,708.28	3,010.86		2,697.42
Chippewas of Red Lake and Pembina tribes.....				2,625.32			2,625.32			2,625.32
Chippewas of Saginaw, Swan Creek, etc				313.61			313.61			313.61
Choctaws.....					29,652.72		29,652.72	29,652.72		
Columbias and Colvilles.....				46,362.83	1,100.00	.81	47,463.64	1,420.22		46,043.42
Creeks.....					72,834.17		72,834.17	72,834.17		
D'Wamish and other allied tribes in D'Washington.....				247.07			247.07			247.07
Crows.....				45,038.99	30,000.00	84.26	75,128.25	53,015.51		22,107.74
Flatheads and other confederated tribes				2,300.60			2,300.00	200.00		2,100.00
Iowas.....				626.22	2,875.00	215.73	3,716.95	3,716.34		.61
Kansas.....				11,365.74	1,524.03	442.29	13,332.05	6,162.58		7,229.47
Kickapoos.....				1,242.62	4,408.78	293.46	5,945.16	5,334.45		610.71
Makahs.....				579.72			579.72			579.72
Menomones.....				207.72			207.72	207.72		
Miamies of Eel River.....					1,100.00	189.68	1,289.68	1,289.65		.03
Miamies of Indiana.....				6,539.63			6,539.63			6,539.63

Miamies of Kansas, interest.....	1,545.60	1,094.24	751.69	3,391.53	588.85	2,802.68
Miamies of Kansas, employés.....	3,033.75	674.05		3,707.80	8.36	3,699.44
Nez Percés.....	24.91			24.91	24.91	24.91
Nesqually, Puyallup, and other bands.....	397.08			397.08		397.08
Omahas.....	1,483.58	80,000.00	847.99	82,331.57	10,752.44	71,579.13
Osages.....	33.52	3,456.00	232.93	3,722.45	3,507.87	214.58
Otoes and Missourias.....		5,000.00	.01	5,000.01	4,290.28	709.73
Pawnees.....	5,637.82	30,000.00	351.31	35,989.13	15,360.13	20,629.00
Poncas.....	6,553.62	8,000.00	97.88	14,651.50	12,598.27	2,053.23
Pottawatomies, employés.....	137.00	1,008.99	115.60	1,261.59	386.46	875.13
Pottawatomies, annuity.....	28,541.94	7,978.91	2,688.84	39,209.69	32,706.39	6,503.30
Pottawatomies, salt.....		156.54		156.54	78.27	78.27
Pottawatomies, interest.....		11,503.21	.21	11,503.42	5,751.60	5,751.82
Pottawatomies of Huron.....	15.44	400.00	5.27	420.71	400.00	20.71
Quapaws.....	497.89			497.89	470.00	27.89
Rogue Rivers.....		2,220.02		2,220.02		2,220.02
Sacs and Foxes of the Mississippi, interest.....	7,890.54	50,000.00	711.22	58,601.76	48,136.06	10,465.70
Sacs and Foxes of the Mississippi, annuity.....	1,521.09	1,000.00		2,521.09	2,521.09	
Sacs and Foxes of the Missouri.....	13.33	7,870.00	209.00	8,092.33	3,935.00	4,157.33
Seminoles.....		29,804.10		29,804.10	29,804.10	
Senecas, employés.....	167.70	530.00	28.39	726.09	627.36	98.73
Senecas, annuity.....	95.71	3,160.00	66.02	3,321.73	3,160.00	161.73
Senecas of New York.....	770.28	11,002.50		12,672.78	12,005.84	666.94
Shawnees.....	10,863.82	5,000.00		15,863.82	5,000.00	10,863.82
Eastern Shawnees, annuity.....	64.06	500.00	80.13	644.19	573.33	70.86
Eastern Shawnees, employés.....	2,289.05	530.00	15.00	2,834.05	517.32	2,316.73
Shoshones.....	3,028.93			3,028.93	1,735.58	1,293.35
Sioux of Dakota.....	112.83			112.83		112.83
Sioux of Yankton.....	35,355.53	25,000.00	2,132.58	62,488.11	43,585.72	18,902.39
Sioux of Mississippi.....	57,008.50			57,008.50		57,008.50
Sisseton, Wahpeton, and Santee Sioux of Devil's Lake.....	69.61			69.61	61.32	8.29
Six Nations of New York.....	381.95	4,500.00	29.51	4,911.46	4,721.07	190.39
S'Kiallams.....	584.75			584.75		584.75
Snakes, Wal-pah-pe Tribe.....	282.89			282.89	282.89	
Winnebagoes.....	7,445.72	44,162.47	1,515.07	53,123.26	50,538.98	2,584.28
Wyandottes.....	192.54			192.54		192.54
Yakamas.....	7,322.34		470.44	7,792.78	81.08	7,711.70
Kansas, proceeds of lands.....	4,132.61	3,953.11		8,085.72		8,085.72
Miamis of Kansas, proceeds of lands.....	10,971.20		593.44	11,564.64	2,069.53	9,495.11
Pottawatomies, proceeds of lands.....	32,584.94			32,584.94		32,584.94
Sacs and Foxes of the Missouri, proceeds of lands.....	10,684.90		480.98	11,165.88	2,299.57	8,866.31
Shawnees, proceeds of lands.....	1,270.56			1,270.56		1,270.56
Winnebagoes, proceeds of lands.....	20,621.61			20,621.61		20,621.61
Carried forward.....	541,028.80	1,282,027.57	42,840.60	1,866,896.97	1,194,719.65	32,587.27
						649,590.05

*And prior years

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward.....				\$541,028.80	\$1,282,027.57	\$42,840.60	\$1,868,896.97	\$1,194,719.65	\$32,587.27	\$649,590.05
Claims of settlers on Round Valley Indian Reservation in California.....				594.37			594.37			594.37
Proceeds of New York Indian lands in Kansas				1,775.31			1,775.31			1,775.31
Proceeds of Sioux Indian Reservation in Minnesota and Dakota.....				87,412.66		640.72	88,053.38	32,873.94		55,179.44
Civilization fund.....				21,966.48	202.45		22,168.93	9,820.00		12,348.93
Interest due Cherokees on lands sold to Osages					36,206.88		36,206.88	36,206.88		
Cherokee asylum fund.....				64,147.17			64,147.17			64,147.17
Interest on Cherokee asylum fund.....					3,207.36		3,207.36	3,207.36		
Cherokee national fund.....				789,310.90			789,310.90			789,310.90
Interest on Cherokee national fund.....					56,820.42		56,820.42	56,820.42		
Cherokee orphan fund.....				337,456.05			337,456.05			337,456.05
Interest on Cherokee orphan fund.....					12,775.18		12,775.18	12,775.18		
Cherokee school fund.....				712,212.15			712,212.15			712,212.15
Interest on Cherokee school fund.....					28,459.46		28,459.46	28,459.46		
Chickasaw national fund.....				959,678.82			959,678.82			959,678.82
Interest on Chickasaw national fund.....					68,289.28		68,289.28	68,289.28		
Chickasaw incompetent fund.....				2,000.00			2,000.00			2,000.00
Interest on Chickasaw incompetent fund.....				2,497.81	100.00		2,597.81			2,597.81
Chippewa and Christian Indian fund.....				42,560.36			42,560.36			42,560.36
Interest on Chippewa and Christian Indian fund.....				31.53	2,128.02	59.43	2,218.98	1,064.00		1,154.98
Choctaw general fund.....				47,514.00		2,200.00	49,714.00	2,200.00		47,514.00
Interest on Choctaw general fund.....				44.34	29,375.70		29,420.04	29,420.04		
Choctaw orphan fund.....				1,608.04			1,608.04			1,608.04
Interest on Choctaw orphan fund.....					80.40		80.40	80.40		
Choctaw school fund.....				49,472.70			49,472.70			49,472.70
Interest on Choctaw school fund.....					2,473.64		2,473.64	2,473.64		
Creek orphan fund.....				83.65			83.65			83.65
Interest on Creek orphan fund.....				385.84			385.84			385.84
Delaware general fund.....				673,894.64			673,894.64			673,894.64
Interest on Delaware general fund.....					45,581.76	1,051.29	46,633.05	44,753.25		1,879.80
Delaware school fund.....				11,000.00			11,000.00			11,000.00
Interest on Delaware school fund.....				12,633.89	550.00		13,183.89			13,183.89
Iowa fund.....				116,543.37			116,543.37			116,543.37
Interest on Iowa fund.....				159.90	9,347.16	54.80	9,561.86	5,440.83		4,121.03
Kansas school fund.....				27,174.41			27,174.41			27,174.41
Interest on Kansas school fund.....				4.03	1,358.72	325.77	1,688.52	1,688.48		.04
Interest on Kaskaskias, Peorias, Weas, and Piankoshaws fund.....				971.84	4,801.00	615.49	6,388.33	5,118.71		1,269.62

Kaskaskias, Peorias, Weas, and Piankeshaws school fund	10,662.25		1,301.39	11,963.64	10,602.83	1,360.81
Interest on Kaskaskias, Peorias, Weas, and Piankeshaws school fund	1,818.13	1,821.22	529.70	4,169.05	517.35	3,651.70
Kickapoo general fund	121,144.76			121,144.76		121,144.76
Interest on Kickapoo general fund	1,427.41	6,057.24	4.07	7,488.72	3,028.00	4,460.72
L'Anse and Vieux de Sert Chippewa fund	20,000.00			20,000.00		20,000.00
Interest on L'Anse and Vieux de Sert Chippewa fund	365.29	1,000.60		1,365.29	399.00	966.29
Menomonee fund	134,039.38			134,039.38		134,039.38
Interest on Menomonee fund	2,351.05	7,651.96	587.87	10,590.68	5,016.89	5,573.79
Omaha fund	120,582.56	35,327.03		156,109.39		156,109.39
Interest on Omaha fund	1,684.09	6,422.75		11,106.84	7,182.81	3,924.03
Osage fund	7,038,002.18	720,692.47		7,758,694.65		7,758,694.65
Interest on Osage fund	507,567.47	357,455.22	3,408.78	868,431.47	403,778.96	464,652.51
Osage school fund	119,911.53			119,911.53		119,911.53
Interest on Osage school fund	4,149.57	5,995.58	17.31	10,162.46	9,000.99	1,161.47
Otoe and Missouri fund	412,091.39		25.00	412,116.39		412,116.39
Interest on Otoe and Missouri fund	26,645.76	20,604.67	240.82	47,491.25	31,880.70	15,630.55
Ponca fund	70,000.00			70,000.00		70,000.00
Interest on Ponca fund	53.75	3,500.00	20.03	3,573.78	3,500.00	73.78
Pawnee fund	249,988.70	16,053.44		266,042.14		266,042.14
Interest on Pawnee fund	28,064.52	12,515.76	499.08	41,079.36	20,000.00	21,079.36
Pottawatomie fund	76,993.93			76,993.93		76,993.93
Interest on Pottawatomie fund	810.88	3,849.70	265.58	4,426.16	2,424.12	2,002.04
Pottawatomie general fund	89,618.57			89,618.57		89,618.57
Interest on Pottawatomie general fund	20,582.22	4,480.92	77.87	25,141.01	6,471.87	18,669.14
Pottawatomie mills fund	17,482.07			17,482.07		17,482.07
Interest on Pottawatomie mills fund	299.96	874.10	2.50	1,176.56	13.52	1,163.04
Sacs and Foxes of the Mississippi fund	55,058.21			55,058.21		55,058.21
Interest on Sacs and Foxes of the Mississippi fund	1,132.87	2,752.92		3,885.79		3,885.79
Sacs and Foxes of the Missouri fund	21,659.12			21,659.12		21,659.12
Interest on Sacs and Foxes of the Missouri fund	7,419.16	1,082.96		8,502.12		8,502.12
Seneca fund	40,979.60			40,979.60		40,979.60
Interest on Seneca fund	24.77	2,048.98	78.25	2,152.00	2,104.88	47.12
Seneca fund (Tonawanda band)	86,950.00			86,950.00		86,950.00
Interest on Seneca fund (Tonawanda band)	4,633.03	4,347.50		8,980.53	4,347.50	4,633.03
Seneca and Shawnee fund	15,140.42			15,140.42		15,140.42
Interest on Seneca and Shawnee fund	31.18	757.02		788.20	776.88	11.32
Shawnee fund	1,985.65			1,985.65		1,985.65
Interest on Shawnee fund	653.39	99.28		752.67		752.67
Eastern Shawnee fund	9,079.12			9,079.12		9,079.12
Interest on Eastern Shawnee fund	58.91	453.96	82.88	595.75	512.87	82.88
Shoshone and Bannock fund	6,000.00			6,000.00		6,000.00
Interest on Shoshone and Bannock fund	1,348.36	300.00		1,648.36		1,648.36
Stockbridge Consolidated fund	75,886.04			75,886.04		75,886.04
Interest on Stockbridge Consolidated fund	426.63	3,794.30	102.34	4,323.27	3,872.21	451.06
Umatilla school fund	63,451.94	3.50	2,076.85	65,532.29	5,452.25	60,080.04
Carried forward	13,984,918.68	2,804,927.48	57,108.22	16,846,954.38	2,056,275.15	32,587.27
						14,758,091.96

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—Continued.										
Brought forward.....				\$13,984,918.68	\$2,804,927.48	\$57,108.22	\$16,846,954.88	\$2,056,275.15	\$32,587.27	\$14,758,091.96
Interest on Umatilla school fund.....					7,113.72	152.45	7,266.17	5,137.44		2,128.73
Ute 5 per cent. fund.....				500,000.00			500,000.00			500,000.00
Interest on.....				27,802.20	25,000.00	191.57	52,993.77	15,555.99		37,437.78
Ute 4 per cent. fund.....				1,250,000.00			1,250,000.00			1,250,000.00
Interest on.....				40,495.09	50,000.00	5,957.06	102,452.15	75,607.35		26,844.80
Kickapoo 4 per cent. fund.....				15,802.87			15,802.87			15,802.87
Interest on.....				1,264.23	632.12		1,896.35			1,896.35
Payment to North Carolina Cherokees.....				31,483.37	1,551.46		33,034.83	2,053.85		30,980.98
Incidentals in—										
Arizona, support and civilization.....	1888				12,000.00	66.59	12,066.59	9,996.15		2,070.44
Do.....	1887			119.49		25.22	144.71	15.11		129.60
Arizona, employés.....	1888				8,000.00		8,000.00	7,315.00		685.00
Do.....	1887			1,918.74			1,918.74	105.49		1,813.25
Do.....	1887			1,178.21		199.90	1,378.11	160.45		1,217.66
Do.....	1886			755.44		9.15	764.59	2.67	761.92	
Do.....	1885*					275.71	275.71		275.71	
Do.....	1885†					463.60	463.60	463.60		
Do.....	1883*			57.00			57.00			57.00
California, support and civilization.....	1888				18,000.00	5.67	18,005.67	16,880.91		1,624.76
Do.....	1887			2,327.97		75.12	2,403.09			2,403.09
California, employés.....	1888				8,000.00		8,000.00	7,595.60		404.40
Do.....	1887			331.76		107.70	439.46			439.46
Do.....	1886					283.88	283.88	2.42	281.46	
Do.....	1883*			7.60			7.60			7.60
Colorado.....	1888				1,500.00		1,500.00	555.33		944.67
Do.....	1887			661.82		42.47	704.29	181.70		522.59
Do.....	1886			685.99		60.16	746.15	45.00	701.15	
Dakota.....	1888				5,000.00		5,000.00	4,923.42		76.58
Do.....	1887			1,991.01		576.27	2,567.28	17.40		2,549.88
Do.....	1886			4,269.53		2.37	4,271.90	9.00	4,262.90	
Do.....	1885*					129.57	129.57		129.57	
Do.....	1885†					60.00	60.00	60.00		
Idaho.....	1888				1,000.00		1,000.00	991.15		8.85
Do.....	1887			9.35		279.55	288.90	2.15		286.75
Do.....	1886			266.01			266.01		266.01	
Montana.....	1888				4,000.00		4,000.00	3,991.53		8.47
Do.....	1887			1,167.06		1,062.87	2,229.93	120.00		2,109.93
Do.....	1886			546.45			546.45		546.45	
Nevada.....	1888				1,500.00		1,500.00	1,013.50		486.50

Do	1887		157.82		359.57	517.39	60.00		457.39
Nevada, support and civilization	1888			15,000.00	310.75	15,310.75	13,350.03		1,960.72
Do	1887		5,546.86			5,546.86			5,546.86
Nevada, employes	1888			6,000.00		6,000.00	5,904.91		95.09
Do	1887		.09		39.18	39.27			39.27
Do	1886		6,275.17			6,275.17	2.40	6,272.77	
New Mexico, support and civilization	1888			5,000.00		5,000.00	3,781.38		1,218.62
Do	1887		33.19		107.41	140.60			140.60
Do	1886		266.08			266.08	4.50	261.58	
Do	1885*				188.20	188.20		188.20	
Do	1885†				78.72	78.72	78.72		
Oregon, support and civilization	1888			10,000.00	849.10	10,849.10	10,524.59		324.51
Do	1887		493.04		747.60	1,240.64	113.09		1,127.55
Oregon, employes	1888			6,000.00		6,000.00	6,000.00		
Do	1887		199.39		141.50	340.87			340.89
Do	1886		1,812.64		1.11	1,813.75	60.00	1,753.75	
Do	1885*			516.00	375.00	891.00	516.00	375.00	
Do	1883*		54.00			54.00			54.00
Utah, support and civilization	1888			10,000.00		10,000.00	9,800.90		199.10
Do	1887		422.54		358.36	780.90	119.90		661.00
Do	1886		775.42			775.32	181.83	593.49	
Washington, support and civilization	1888			16,000.00	84.68	16,084.68	15,151.89		932.79
Do	1887		1,976.61		680.33	2,656.94	84.55		2,552.39
Do	1886		1,658.45		36.71	1,695.16	118.40	1,576.76	
Wyoming	1888			1,000.00		1,000.00	906.75		93.25
Do	1887		2.25		14.47	16.72			16.72
Do	1886		421.11		.77	421.88		421.88	
Support of—									
Apaches, Kiowas, and Comanches, clothing	1888			12,000.00		12,000.00	12,000.00		
Do	1887		236.63			236.63			236.63
Apaches, Kiowas, and Comanches, employes	1888			7,200.00		7,200.00	5,370.00		1,830.00
Do	1887		.62			.62			.62
Do	1886		2,285.63			2,285.63		2,285.65	
Apaches of Arizona and New Mexico	1885*			619.70		619.70	619.70		
Do	1882*		2,500.00		89.94	2,589.94			2,589.94
Do	1881*		2,500.00			2,500.00			2,500.00
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1888			300,000.00	2,173.82	302,173.82	283,274.77		18,899.05
Do	1887		40,209.30		1,064.16	41,273.46	24,620.80		16,652.66
Do	1886		1,367.23		65.61	1,432.84		1,432.84	
Arikarees, Gros Ventres, and Mandans	1888			30,000.00	907.76	30,907.76	27,887.33		3,020.43
Do	1887		5,522.91		748.54	6,266.45	4,307.54		1,958.91
Do	1886		4,769.06			4,769.06	112.00	4,657.06	
Assinaboines in Montana	1888			30,000.00	102.11	30,102.11	29,625.70		476.41
Do	1887		422.11		384.21	806.32	447.11		359.21
Do	1887		2,473.71			2,473.71		2,473.71	
Carried forward			15,956,441.63	3,397,560.48	77,019.71	19,431,021.82	2,663,582.15	62,105.11	16,705,334.56

* And prior years.

† And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward.....				\$15,956,441.63	\$3,397,560.48	\$77,019.71	\$19,431,021.82	\$2,663,582.15	\$62,105.11	\$16,705,334.56
Support of—										
Blackfeet, Bloods, and Piegans.....	1888				75,000.00	329.76	75,329.76	74,006.12		1,323.64
Do.....	1887			21,647.11		1,361.45	23,008.56	23,008.56		
Do.....	1886			16,700.55			16,700.55		16,700.55	
Bannocks, clothing.....	1888				5,000.00	75.00	5,075.00	4,301.14		773.86
Do.....	1887			611.85			611.85			611.85
Bannocks, employés.....	1888				5,000.00		5,000.00	4,730.10		269.90
Do.....	1887			574.62			617.88			617.88
Cheyennes and Arapahoes, clothing.....	1888				12,000.00	99.00	12,099.00	9,989.82		2,109.18
Cheyennes and Arapahoes, employés.....	1888				6,500.00		6,500.00	6,491.09		8.91
Do.....	1887			202.52			202.54			202.54
Do.....	1886			276.95			276.95		276.95	
Chippewas of Lake Superior.....	1888				5,000.00	6.69	5,006.69	4,813.39		193.30
Do.....	1887			643.72			643.72			643.72
Do.....	1886			1,248.73			1,248.73		1,248.73	
Chippewas of the Mississippi.....	1888				4,000.00		4,000.00	3,990.00		10.00
Do.....	1887			2.70		160.41	163.11			163.11
Do.....	1886			408.59			408.59		408.59	
Chippewas of Red Lake and Pembina tribe.....	1888				10,000.00	132.17	10,132.17	5,777.28		4,354.89
Do.....	1887			2,931.09		1,001.42	3,932.51			3,932.51
Do.....	1886			1,615.07			1,615.07		1,615.07	
Do.....	1885					.33	.33	.33		
Do.....	1881			158.62			158.62			158.62
Chippewas, Turtle Mountain band.....	1888				7,000.00		7,000.00	7,000.00		
Do.....	1887			1,037.24		32.10	1,069.34			1,069.34
Do.....	1886			381.65			381.65		381.65	
Chippewas on White Earth Reservation.....	1888				10,000.00		10,000.00	7,920.39		2,079.61
Do.....	1887			942.88		1,903.19	2,846.07			2,846.07
Do.....	1886			1,608.86			1,608.86		1,608.86	
Columbias and Colvilles.....	1888				6,000.00		6,000.00	4,325.00		1,675.00
Do.....	1887			2,185.00		4.95	2,189.95	8.60		2,181.35
Do.....	1886			2,850.82			2,850.82		2,850.82	
Confederated tribes and bands in Middle Oregon.....	1888				6,000.00	261.48	6,261.48	4,895.36		1,366.12
Do.....	1887			70.97		35.00	105.97			105.97
Do.....	1886			10.87			10.87		10.87	
Confederated bands of Utes, beneficial objects.....	1888				30,220.00	833.21	31,053.21	24,098.40		6,954.81
Do.....	1887			7,915.91		201.70	8,117.61	3,625.13		4,492.48

Confederated bands of Utes, employes.....	1888			13,520.00		13,520.00	13,476.05		43.95
Do.....	1887		447.78		746.03	1,193.81			1,393.81
Confederated bands of Utes, subsistence.....	1888			30,000.00	506.04	30,506.04	30,234.65		271.39
Do.....	1887		883.70		274.65	1,158.35	883.70		274.65
Do.....	1886		711.07		168.47	879.54		879.54	
Crows, clothing.....	1888			15,000.00	725.71	15,725.71	15,725.71		
Do.....	1887		1,147.15			1,147.15			1,147.15
Crows, employes.....	1888			7,500.00		7,500.00	7,082.67		417.33
Do.....	1887		39.80		113.89	153.69			153.69
Crows, subsistence.....	1888			60,000.00	851.60	60,851.60	60,751.60		100.00
Do.....	1887		889.22		481.13	1,370.35	889.22		481.13
Do.....	1886		2,746.84			2,746.84		2,746.84	
Do.....	1885†			1,155.00		1,155.00	1,155.00		
D'Wamish and other allied tribes in Washington Territory.....	1888			7,000.00		7,000.00	6,146.02		853.98
Do.....	1887		8.85		.47	9.32			9.32
Do.....	1886		994.56			994.56		994.56	
Flatheads and other confederated tribes.....	1888			10,000.00		10,000.00	10,000.00		
Do.....	1887		1,504.17			1,504.17	7.50		1,496.67
Do.....	1886		955.64			955.64	1.98	953.66	
Do.....	1885†			125.40		125.40	125.40		
Flatheads, Carlos band.....	1888			12,000.00		12,000.00	11,913.73		86.27
Do.....	1887		4,170.32		61.00	4,231.32	500.00		3,731.32
Do.....	1886		8,565.16			8,565.16		8,565.16	
Gros Ventres in Montana.....	1888			30,000.00	101.58	30,101.58	30,101.58		
Do.....	1886		3,898.56			3,898.56		3,898.56	
Hualpais in Arizona.....	1888			7,500.00		7,500.00	5,637.26		1,862.74
Do.....	1887		1,344.96			1,344.96	1,342.95		2.01
Do.....	1886		5,715.09			5,715.09		5,715.09	
Indians in Arizona and New Mexico.....	1888			175,000.00	437.77	175,437.77	167,304.79		8,132.98
Do.....	1887		76,257.19		1,046.22	77,303.41	36,031.08		41,272.33
Do.....	1886		23,098.15			23,098.15	5,243.62	17,854.53	
Do.....	1885†				9,289.20	9,289.20	9,289.20		
Indians of central superintendency.....	1885*				12.84	12.84		12.84	
Indians of Fort Hall Reservation.....	1888			17,000.00	1,871.22	18,871.22	18,400.71		470.51
Do.....	1887		2,008.44		93.95	2,102.39	281.39		1,821.00
Do.....	1886		541.96			541.96		541.96	
Indians of Fort Peck Agency.....	1888			100,000.00	537.45	100,537.45	82,366.38		18,171.07
Do.....	1887		6,666.44		353.54	7,019.98	3,171.84		3,848.14
Do.....	1886		14,585.60		5.32	14,590.92		14,590.92	
Fulfilling treaties with Indians of Fort Peck Agency.....	1888			165,000.00		165,000.00			165,000.00
Fulfilling treaties with Indians of Fort Belknap Agency.....	1888			115,000.00		115,000.00			115,000.00
Support of—									
Indians of Klamath Agency.....	1888			5,000.00		5,000.00	4,960.44		39.56
Do.....	1887		341.27			341.27	15.12		326.15
Do.....	1886		611.45			611.45		611.45	
Carried forward.....			16,178,601.32	4,350,080.88	101,178.93	20,629,861.13	3,375,602.45	144,572.31	17,109,686.37

* And prior years, transfer account.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward				\$16, 178, 601.32	\$4, 350, 080.88	\$101, 178.93	\$20, 629, 861.13	\$3, 375, 602.45	\$144, 572.31	\$17, 109, 686.37
Support of—										
Indians of Lemhi Agency.....	1888				15, 000.00	57.00	15, 057.00	13, 459.92		1, 597.08
Do.....	1887			1, 889.25		695.16	2, 584.41			2, 584.41
Do.....	1886			1, 556.58			1, 556.58		1, 556.58	
Indians of San Carlos Reservation.....	1883					4, 691.50	4, 691.50	4, 691.50		
Kansas Indians.....	1888				2, 500.00	122.52	2, 622.52	2, 086.21		536.31
Do.....	1887			49.90		228.21	278.11	105.79		172.32
Do.....	1886			53.26		572.07	625.33		572.07	
Kickapoos.....	1888				5, 000.00		5, 000.00	1, 497.07		3, 502.93
Do.....	1887			3, 470.16		39.70	3, 509.86	482.70		3, 027.16
Do.....	1886			857.31			857.31		857.31	
Klamaths and Modocs.....	1887			97.37		79.60	176.97			176.97
Do.....	1886			410.41			410.41		410.41	
Do.....	1885				269.00		269.00	269.00		
Makahs.....	1888				4, 000.00	47.52	4, 047.52	3, 261.55		785.97
Do.....	1887			500.76		315.75	816.51			816.51
Do.....	1886			1, 259.54			1, 259.54	1.85	1, 257.69	
Memomonoes.....	1888				4, 000.00		4, 000.00	4, 000.00		
Do.....	1887					9.78	9.78			9.78
Do.....	1886			35.25			35.25		35.25	
Modocs of Indian Territory.....	1888				4, 000.00		4, 000.00	3, 978.69		21.31
Do.....	1887			337.64		1.51	339.15			339.15
Do.....	1886			1, 082.41		59.10	1, 141.51		1, 141.51	
Molels.....	1888				3, 000.00		3, 000.00	2, 995.06		4.94
Do.....	1887			30.60			30.60			30.60
Do.....	1886			256.13			256.13		256.13	
Navajoes.....	1888				7, 500.00		7, 500.00	6, 571.00		929.00
Do.....	1887			625.28		23.87	649.15			649.15
Do.....	1886			2, 107.71		4.27	2, 111.98		2, 111.98	
Nez Percés.....	1888				6, 000.00		6, 000.00	5, 946.41		53.59
Do.....	1887			57.84		149.79	207.63			207.63
Do.....	1886			60.00		10.00	70.00	10.00	60.00	
Nez Percés in Idaho.....	1888				6, 500.00		6, 500.00	6, 285.40		214.60
Do.....	1887			249.75		727.49	977.24	200.96		776.28
Do.....	1886			63.92			63.92		63.92	
Nez Percés of Joseph's band.....	1888				15, 000.00		15, 000.00	10, 494.60		4, 505.40
Do.....	1887			9, 414.25			9, 414.25	3, 297.67		6, 116.68
Northern Cheyennes and Arapahoos, beneficial objects.....	1888				35, 000.00	83.73	35, 083.73	34, 469.00		614.73

Do.....	1887		2,566.21		455.61	3,021.82	2,663.38		358.44
Northern Cheyennes and Arapahoes, clothing.....	1888			12,000.00	75.00	12,075.00	10,527.19		1,547.81
Northern Cheyennes and Arapahoes, employés.....	1888			9,000.00		9,000.00	8,680.69		319.31
Do.....	1887				227.81	227.81			227.81
Northern Cheyennes and Arapahoes.....	1886		399.53			399.53		399.53	110.00
Do.....	1881		110.00			110.00			60.00
Do.....	1879		60.00			60.00			60.00
Pawnees, schools.....	1888			10,000.00	963.35	10,963.35	6,377.25		4,586.10
Do.....	1887		1,395.79		570.61	1,966.40	98.03		1,868.37
Pawnees, employés.....	1888			6,600.00		6,600.00	4,890.93		1,709.07
Do.....	1887				83.26	83.26			83.26
Pawnees, iron, steel, etc.....	1888			500.00		500.00	277.45		222.55
Do.....	1887				95.14	95.14			95.14
Pawnees.....	1886		1,862.21		6.61	1,868.82		1,868.82	
Poncas, civilization.....	1888			5,000.00		5,000.00	4,988.37		11.63
Do.....	1887				73.93	73.93			73.93
Poncas, subsistence.....	1888			13,000.00	200.30	13,200.30	9,523.73		3,676.57
Do.....	1887		13,903.83		281.89	14,185.72	6,418.85		7,766.87
Poncas.....	1886		111.09		7.11	118.20	6.61	111.59	
Quapaws, education.....	1888			1,000.00		1,000.00	999.37		.63
Do.....	1887		20.69			20.69			20.69
Quapaws, employés.....	1888			500.00		500.00	321.71		178.29
Do.....	1887		125.00		6.00	131.00			131.00
Quapaws.....	1886		130.38			130.38		130.38	
Qui-nai-elts and Quil-leh-utes.....	1888			4,000.00		4,000.00	2,609.30		1,390.70
Do.....	1887		29.64		108.43	138.07			138.07
Do.....	1886		615.64			615.64		615.64	
Sacs and Foxes of the Missouri.....	1888			200.00		200.00			200.00
Do.....	1886		80.00			80.00		80.00	
Shoshones, clothing.....	1888			10,000.00	131.00	10,131.00	5,247.99		1,883.01
Shoshones, employés.....	1888			6,000.00		6,000.00	4,888.64		1,111.36
Do.....	1887		530.13		194.79	724.92			724.92
Shoshones.....	1886		7,582.47			7,582.47		7,582.47	
Shoshones in Nevada.....	1888			10,000.00	114.31	10,114.31	10,112.50		1.81
Do.....	1887		5.98		92.47	98.45	85.98		12.47
Shoshones in Wyoming.....	1888			15,000.00	143.65	15,143.65	15,061.39		82.26
Do.....	1887		2,832.86		196.40	3,029.26	1,254.41		1,774.85
Do.....	1886		173.69			173.69		173.69	
Sioux of Devil's Lake.....	1888			6,000.00		6,000.00	5,975.90		24.10
Do.....	1887		221.94			221.94			221.94
Do.....	1886		202.87			202.87		202.87	
Sioux of different tribes, beneficial ob- jects.....	1888			150,000.00	303.51	150,303.51	142,384.95		7,918.56
Do.....	1887		11,082.86		995.30	12,078.16	10,959.56		1,118.60
Sioux of different tribes, clothing.....	1888			130,000.00		130,000.00	130,000.00		
Sioux of different tribes, employés.....	1888			32,500.00		32,500.00	32,190.65		309.35
Carried forward.....			16,247,109.45	4,879,149.88	114,423.98	21,240,683.31	3,899,304.82	164,060.15	17,177,318.24

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward.	\$16,247,109.45	\$4,879,149.88	\$114,423.98	\$21,240,683.31	\$3,899,304.82	\$164,060.15	\$17,177,318.34
Support of—										
Sioux of different tribes, employés.	1887	.....	.....	30.71		390.52	421.23			421.23
Sioux of different tribes, subsistence and civilization.	1888	.....	.....		1,000,000.00	36,771.73	1,036,771.73	1,025,250.77		11,520.96
Do.	1887	.....	.....	173,519.56		9,441.57	182,961.13	155,600.50		27,360.63
Sioux of different tribes.	1886	.....	.....	54,142.41		466.16	54,608.57	157.08	54,451.49	
Do.	1885*	.....	.....			150.00	150.00		150.00	
Do.	1883*	.....	.....	175.37			175.37			175.37
Sioux of different tribes, schools at Santee										
Sioux and Crow Creek Agencies.	1888	.....	.....		6,000.00		6,000.00	5,993.58		6.42
Do.	1887	.....	.....	7.39		5.72	13.11			13.11
Sioux, Medawakanton band.	1887	.....	.....	1,219.00		190.22	1,319.22			1,319.22
Sioux of Lake Traverse.	1888	.....	.....		6,000.00		6,000.00	5,983.57		16.43
Do.	1887	.....	.....	9.18		51.25	60.43			60.43
Do.	1886	.....	.....	208.91			208.91		208.91	
Sioux, Yankton tribe.	1888	.....	.....		35,000.00	674.11	35,674.11	35,673.29		.82
Do.	1887	.....	.....	419.89		226.58	646.47			646.47
Do.	1886	.....	.....	455.14		.45	455.59		455.59	
S'Klallams.	1888	.....	.....		4,000.00	20.12	4,020.12	1,112.80		2,907.32
Do.	1887	.....	.....	2,399.76			2,399.76			2,399.76
Do.	1886	.....	.....	2,219.95			2,219.95		2,219.95	
Tonkawas.	1888	.....	.....		5,000.00		5,000.00	3,177.68		1,822.32
Do.	1887	.....	.....	364.90		262.64	627.54			627.54
Do.	1886	.....	.....	750.78			750.78		750.78	
Walla Walla, Cayuse, and Umatilla tribes.	1888	.....	.....		6,500.00		6,500.00	6,416.28		83.72
Do.	1887	.....	.....	430.83			430.83			430.83
Do.	1886	.....	.....	824.73			824.73		824.73	
Do.	1883	.....	.....	207.35			207.35	207.35		
Do.	1881*	.....	.....		163.20		163.20	163.20		
Yakamas and other Indians.	1888	.....	.....		14,000.00	484.50	14,484.50	14,195.98		288.52
Do.	1887	.....	.....			1,621.12	1,621.12	565.25		1,055.87
Do.	1886	.....	.....	2,067.00		56.20	2,123.20	227.97	1,895.23	
Fulfilling treaties with Indians at Blackfoot Agency.	1888	.....	.....		150,000.00		150,000.00			150,000.00
Indian schools, support.	1888	.....	.....		650,000.00	4,346.13	654,346.13	553,200.43		101,145.70
Do.	1887	.....	.....	73,755.67		10,497.89	84,253.56	81,029.65		3,223.91
Do.	1886	.....	.....	19,698.41		144.84	19,843.25	252.58	19,590.67	
Do.	1885*	.....	.....		4.00		13.90	4.00		13.90
Do.	1885†	.....	.....			150.92	150.92	150.92		

Indian schools in States, support	1888			50,100.00		50,100.00	45,256.53		4,843.47
Do	1887		15,094.60			15,094.60	15,094.60		
Do	1886		12,596.49			12,596.49		12,596.49	
Indian schools, stock cattle	1888			10,000.00		10,000.00	5,155.00		4,845.00
Do	1887		125.00		1,664.50	1,789.50	50.00		1,739.50
Indian schools, transportation	1888			28,000.00		28,000.00	16,933.52		11,066.48
Do	1887		4,529.59		3,998.98	8,528.57	4,110.94		4,417.63
Do	1886		13,779.45			13,779.45	32.66	13,746.79	
Indian schools, buildings			26,953.36	55,000.00	6,776.53	88,729.89	36,208.72		52,521.17
Indian school buildings, Genoa, Nebr			7,882.29	6,000.00		13,882.29	7,722.47		6,159.82
Buildings and grounds, Lawrence, Kans			58,000.00			58,000.00	22,000.00		36,000.00
Indian school in Alaska, support	1888			20,000.00		20,000.00	9,348.57		10,651.43
Do	1887		10,625.00			10,625.00	7,284.23		3,340.77
Do	1886		10,756.25			10,756.25		10,756.25	
Support of Indian school near Arkansas City	1886		4,422.98		4.13	4,427.11	159.90	4,267.21	
Indian school, Carlisle, Pa., support	1888			81,000.00	4,487.88	85,487.88	80,695.29		4,792.59
Do	1887		3,940.50		830.88	4,771.38	4,738.69		32.69
Do	1886		107.46		39.44	146.90		146.90	
Do	1885*			24.14	14.85	38.99	9.66	14.85	14.48
Do	1885†				2.00	2.00	2.00		
Indian school Chilocco, Ind. T., support	1888			32,125.00		32,125.00	24,908.30		7,216.70
Do	1887		6,810.22		69.52	6,879.74	1,523.42		5,356.32
Support of Indian school, Forest Grove, Oregon	1886		234.59		1,649.70	1,884.29		1,884.29	
Indian school, Genoa, Nebr., support	1888			29,750.00	31.00	29,781.00	29,535.22		245.78
Do	1887		1,043.43		43.95	1,087.38	440.49		646.89
Do	1886		543.77			543.77		543.77	
Indian school, Hampton, Va., support	1888			20,040.00		20,040.00	14,797.65		5,242.35
Do	1887		5,609.40			5,609.40	4,952.19		657.21
Do	1886		304.61			304.61		304.61	
Indian school, Lawrence, Kans., support	1888			80,750.00	113.77	80,863.77	62,216.64		18,647.13
Do	1887		13,186.61		1,430.21	14,568.82	7,229.61		7,339.21
Indian school, Lawrence, Kans., buildings and repairs	1888			4,750.00		4,750.00	1,253.09		3,496.91
Do	1887		3,324.80		169.44	3,494.24	2,779.06		715.18
Do	1886		9,374.61		17.18	9,391.79		9,391.79	
Indian school, Lincoln Institute, Philadelphia, Pa., support	1888			33,400.00		33,400.00	25,008.25		8,391.75
Do	1887		8,519.40			8,519.40	8,483.50		35.90
Do	1886		758.48			758.48		758.48	
Support of Indian children at schools in private families			4,903.90		755.82	5,659.72	5,659.27	.45	
Indian school, Salem, Oregon, support	1888			36,500.00	213.58	36,713.58	33,872.83		2,840.75
Do	1887		2,861.95		492.50	3,354.45	2,380.52		973.93
Indian school, Salem, Oregon, buildings and repairs	1887		3,380.66			3,380.66	3,380.66		
Indian school, Saint Ignatius Mission, Montana, support	1888			22,500.00		22,500.00	16,875.00		5,625.00
Carried forward			16,809,637.79	7,265,756.22	203,106.41	24,278,500.42	6,288,766.18	299,033.28	17,690,700.96

*And prior years.

†And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—INDIANS—continued.										
Brought forward.....				\$16,809,637.79	\$7,265,756.22	\$203,106.41	\$24,278,500.42	\$6,288,766.18	\$299,033.28	\$17,690,700.96
Indian school, Saint Ignatius Mission, Montana, support.....	1887			5,625.00			5,625.00	5,625.00		
Bridges, Santee Sioux and Ponca Reservation.....				1,083.71			1,083.71			1,083.71
Civilization of Winnebagoes.....				149.10			149.10	149.10		
Commission to negotiate with certain Utes of southern Colorado.....					10,000.00		10,000.00			10,000.00
Ditches and reservoirs for Navajoes.....	1888				7,500.00		7,500.00	7,500.00		
Do.....	1887			434.43		120.00	554.43	434.00		120.43
Expenses of the Ute Commission.....				1,659.06			1,659.06			1,659.06
Farm and school, Umatilla Reservation, reimbursable.....				10,000.00			10,000.00			10,000.00
Gratuity to certain Ute Indians.....				4,167.52	4,000.00	15.00	8,182.52	4,062.51		4,120.01
Homesteads for Indians.....				10,259.50		188.00	10,447.50	135.00		10,312.50
Homesteads for Seminoles in Florida.....				4,976.79			4,976.79	1,000.00		3,976.79
Indian moneys, proceeds of labor.....				66,424.50	64,035.24	256.46	130,716.20	25,812.33		104,903.87
Investigation, Indian depredation claims.....				5,324.38	20,000.00	1,012.09	26,336.47	24,250.59		2,085.88
Irrigating ditches, Indian reservation.....				24,572.37		150.00	24,722.37	7,356.78		17,365.59
Maintenance and education of Adelaide and Julia German.....				5,125.00	216.31		5,341.31	2,778.81		2,562.50
Negotiating with certain Indian tribes.....				1,631.95		803.50	2,435.45	1,456.55		978.90
Negotiating with Creeks, Seminoles, and Cherokees for modification of treaties.....				5,000.00			5,000.00			5,000.00
Negotiating with Sioux Indians in Dakota.....					18,000.00		18,000.00			18,000.00
Payments to Pottawatomes, citizens.....				5,289.45			5,289.45			5,289.45
Payments to Miamies of Kansas, citizens.....				751.69			751.69	751.69		
Payment of indemnity to Poncas.....				4,426.87			4,426.87	600.00		3,826.87
Payment of Ute Indians for individual improvements.....				9,100.00			9,100.00			9,100.00
Payment to B. A. Shepherd for lost check of R. S. Neighbors.....						600.34	600.34		600.34	
Preventing liquor traffic, Indian reservations.....				994.75		627.30	1,622.05	120.00		1,502.05
Relief of destitute Indians.....				24,232.36		159.78	24,392.14	8,698.67		15,693.47
Relief of Indians of Crow, Fort Belknap, Fort Peck, and Blackfeet agencies.....				8,664.58		185.64	8,850.22	8,850.22		
Re-imbursement to Creek orphan fund.....				391.10			391.10			391.10
Re-imbursement to estate of W. Grayson for stolen money.....					32,000.00		32,000.00	32,000.00		

Removal and support of confederated bands of Utes			20,788.00		68.35	20,856.35	1,500.00		19,356.35
Removal and support of Otoes and Missourias			25.00			25.00	25.00		
Reservoir at headwaters of the Mississippi, awards to Chippewas, Pillagers, and Southwestern bands			15,663.17			15,663.17			15,663.17
School building, Forest Grove, Oregon			2,277.40			2,277.40	2,277.40		
School building and support of schools, Santa Fé, N. Mex.			25,000.00			25,000.00	60.00		24,940.00
Sale and allotment of Umatilla reservations (re-imbursable)			13,017.60			13,017.60	4,329.25		8,688.35
Stock cattle for Indian industrial school	1886		21,779.08		600.00	22,379.08		22,379.08	
Surveying and allotting Indian reservations			23,431.25		691.50	24,122.75	487.00		23,635.75
Survey of Indian reservations	1885*			767.00		767.00	767.00		
Surveying allotments, Puyallup Reservation			3,000.00			3,000.00		3,000.00	
Survey and appraisalment of Umatilla lands (re-imbursable)			124.60			124.60	124.60		
Surveying and allotting Indian reservations	1888			35,000.00	94.30	35,094.30	21,935.87		13,158.43
Surveying and allotting Indian reservations (re-imbursable)			100,000.00			100,000.00	4,452.50		95,547.50
Twenty per cent. additional compensation				272.83		272.83	272.83		
Indian school, Chilocco, Ind. T., buildings and repairs	1888			2,000.00		2,000.00	1,358.86		641.14
Do	1887			140.32	11.20	151.52			151.52
Total Interior, Indians			17,235,168.32	7,459,547.60	208,089.87	24,903,405.79	6,457,937.74	325,012.70	18,120,455.35
INTERIOR—PENSIONS.									
Army pensions	1888			77,288,000.00	1,618,084.34	78,906,084.34	78,340,853.84		565,230.50
Do	1887		60,677.07		1,368,988.16	1,429,665.23	3,042.02		1,426,623.21
Do	1886		1,296,885.53		2,068.01	1,298,953.54	325.08	1,298,628.46	
Do	1885*			535.43	18,615.23	19,150.66	535.43	18,615.23	
Do	1882*			62.36		62.36	62.36		
Pay and allowances, Army pensions	1886		33,999.22			33,999.22		33,999.22	
Do	1885*			11.01	11.01	11.01		11.01	
Fees of examining surgeons, Army pensions	1888			990,000.00	41,429.72	1,031,429.72	788,000.00		245,429.72
Do	1887		163,831.57	35,000.00	74,778.44	273,610.01	268,353.78		5,256.23
Do	1885*			58.00		58.00	58.00		
Salaries, pension agents	1888			72,000.00	1,666.68	73,666.68	73,666.68		
Do	1887		233.33			233.33			233.33
Clerk-hire, pension agents	1888			162,000.00	1,890.93	163,890.93	163,890.84		1.09
Do	1887		2.36		2,268.65	2,271.01	44.00		2,227.01
Rents, pension agents	1888			20,000.00	1,150.04	21,150.04	18,351.00		2,799.04
Do	1887		348.75		1,153.86	1,502.61			1,502.61
Fuel, pension agents	1888			750.00		750.00	450.00		300.00
Do	1887		275.00		341.88	616.88			616.88
Carried forward			1,556,252.83	78,568,405.79	3,132,446.95	83,257,105.57	79,655,633.03	1,351,253.92	2,250,218.62

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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INTERIOR—PENSIONS—continued.										
Brought forward				\$1,556,252.83	\$78,568,405.79	\$3,132,446.95	\$83,257,105.57	\$79,655,633.03	\$1,351,253.92	\$2,259,218.62
Lights, pension agents	1888			750.00	750.00	33.55	783.55	440.00		343.55
Do	1887			1,161.40		412.20	1,573.60			1,573.60
Contingent expenses, pension agents	1888				12,000.00	153.43	12,153.43	12,122.75		30.68
Do	1887			.43	29.58	40.69	70.70	67.10		3.60
Arrears of Army pensions				360,490.72		43,066.34	403,557.06	48,673.95		354,883.11
Fees for vouchers, Army pensions				1,408.10		7.30	1,415.40	50.00		1,365.40
Arrears of Navy pensions				73,250.86			73,250.86	256.80		72,994.06
Fees for vouchers, arrears of Navy pensions				161.70			161.70			161.70
Navy pensions	1888				*1,212,000.00	31,721.58	1,243,721.58	1,237,712.40		6,006.18
Do	1887			25,340.43		57,439.77	82,780.20	734.30		82,045.90
Do	1886			44,638.66			44,638.66		44,638.66	
Do	1885				6.19		6.19	6.19		
Pay and allowances, Navy pensions	1886			915.11			915.11		915.11	
Fees of examining surgeons, Navy pensions	1888				10,000.00	179.00	10,179.00	8,701.00		1,478.00
Do	1887			1,318.00		3,249.76	4,567.76	4,359.00		208.76
Do	1886			5,988.55			5,988.55		5,988.55	
Mexican war pensions	1888			1,985,000.00	4,600,000.00	496,527.18	7,081,527.18	3,085,030.00		3,996,497.18
Navy pension fund				32,988.75			32,988.75			32,988.75
Total Interior, pensions				4,088,915.54	84,403,191.56	3,765,277.75	92,257,384.85	84,053,786.52	1,402,796.24	6,800,802.09
MILITARY ESTABLISHMENT.										
Pay of the Army	1883			294.18			294.18		202.98	91.20
Do	1885				24,687.92	16,972.37	41,660.29	22,293.20	16,972.37	2,394.72
Do	1885				85.31	2,354.89	2,440.20	2,440.20		
Do	1886			119,724.26		6,528.68	126,252.94	690.10	125,562.84	
Do	1887			188,355.12	2,975.17	149,216.83	340,547.12	33,713.03		306,834.09
Do	1888				12,702,234.45	124,657.84	12,826,892.29	12,404,792.48		422,099.81
Pay of the Military Academy	1886			16,103.00		2,474.89	18,577.89		18,577.89	
Do	1887			17,042.38		.50	17,042.88	2,500.00		14,542.88
Do	1888				220,091.93	201.88	220,293.81	204,000.00		16,293.81
Pay of volunteers (Mexican war)	1871				182.50		182.50	139.00		43.50
Do	1871					146.78	146.78	146.78		
Pay of two and three years' volunteers	1871				1,667.19	7,842.36	9,509.55	9,509.55		
Do	1871			68.28	602,919.87	2,947.13	605,935.28	515,139.66	2,947.13	87,795.62
Three months' pay proper					5,033.00		5,033.00	5,033.00		
Extra pay to officers and men who served in the Mexican war										
					9,544.49		9,544.49	9,544.49		

Collection and payment of bounty, prize-money, etc., to colored soldiers and sailors.	1886		1,404.27			1,404.27		1,404.27	
Do	1887				408.27	408.27			408.27
Do	1888			2,000.00		2,000.00	700.00		1,300.00
Bounty under act of July 28, 1866	1880†		50.00	140,846.59		140,896.59	106,518.56		34,378.03
Do	(§)				260.00	260.00		260.00	
Bounty to volunteers, their widows and legal heirs.	1871†		100.00	723,933.65	1,020.31	725,053.96	565,456.66	1,020.31	158,576.99
Do	1871‡				310.75	310.75	310.75		
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers				2,000.00		2,000.00	2,000.00		
Subsistence of the Army	1885†			4,408.88	4,756.33	9,165.21	4,608.88	4,556.33	
Do	1885‡				513.68	513.68	513.68		
Do	1886		352,246.34		5,197.36	357,443.70	3,792.13	353,651.57	
Do	1887		18,712.75		198,434.17	217,146.92	93.12		217,053.80
Do	1888			1,745,000.00	10,178.19	1,755,178.19	1,734,012.50		21,165.69
Regular supplies, Quartermaster's Department.	1879†		267.75			267.75			267.75
Do	1882†		200.00			200.00			200.00
Do	1885‡				14.40	14.40	14.40		
Do	1885†			6,907.74	5,042.04	11,949.78	6,707.74	5,242.04	
Do	1886		45,532.24		69.92	45,602.16	285.39	45,316.77	
Do	1887		11,208.75		126,075.39	137,284.14	34,287.95		102,996.19
Do	1888			2,678,000.00	121,280.91	2,799,280.91	2,798,794.89		486.02
Incidental expenses, Quartermaster's Department	1881†		37.10			37.10			37.10
Do	1885†			3,968.29	936.50	4,904.79	3,714.29	1,190.50	
Do	1885‡				849.10	849.10	849.10		
Do	1886		4,729.77		768.88	5,498.65	5,099.05	399.60	
Do	1887		1,472.50		28,546.99	30,019.49	7,393.07		22,026.42
Do	1888			675,000.00	4,107.13	679,107.13	665,164.33		13,942.80
Barracks and quarters.	1882		300.00			300.00			300.00
Do	1885†			18,606.46	11,540.28	30,146.74	18,606.46	11,540.28	
Do	1886		1,131.03		5,156.85	6,287.88	14.15	6,273.73	
Do	1887		529.57		3,486.22	4,015.79	851.01		3,164.78
Do	1888			620,000.00	1,185.11	621,185.11	618,245.13		2,939.98
Transportation of the Army and its supplies.	1883†		3.79			3.79			3.79
Do	1885†			47,430.72	3,933.11	51,363.83	38,519.20	11,788.10	1,055.93
Do	1885‡		300.30			300.30	117.47		182.83
Do	1886		6.40	150,000.00	1,079.88	151,086.28	111,634.71		39,451.57
Do	1887		8,784.03		103,356.77	112,140.80	111,859.87		280.93
Do	1888			2,800,000.00	4,298.91	2,804,298.91	2,508,742.40		295,556.51
Transportation of the Army and supplies, Pacific railroads	1885†			192.47		192.47	192.47		
Do	1886			51,868.61		51,868.61	51,868.61		
Do	1887			194,974.16		195,072.39	195,072.39		
Do	1888			44,744.88		44,831.47	44,831.47		
Carried forward			788,603.81	23,479,304.28	956,336.42	25,224,244.51	22,851,413.92	606,906.71	1,765,923.88

*\$356,833 transferred from Navy pension fund, Navy ledger.

†And prior years.

‡And prior years; transfer account.

§No year.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward.....				\$788,603.81	\$23,479,304.28	\$956,336.42	\$25,224,244.51	\$22,661,413.92	\$606,906.71	\$1,765,923.88
Fifty per centum of Army transportation due certain land-grant railroads.....	1885*				15,673.81		15,673.81	15,673.81		
Do.....	1886			36,488.86			36,488.86	39.74	36,449.12	
Do.....	1887			56,150.14		12.57	56,162.71	30,208.12		25,954.59
Do.....	1888				50,000.00	19.86	50,019.86	20,099.33		23,920.53
Transportation of officers and their baggage.....	1871*				142.00	81.88	223.88		81.88	
Horses for cavalry and artillery.....	1885*				6,674.43	2,371.51	9,045.94	6,310.93	2,735.01	
Do.....	1886			407.20		2,060.63	2,467.23	39.13	2,428.10	
Do.....	1887			464.33		244.00	708.33	48.30		660.03
Do.....	1888				130,000.00	3,046.38	133,046.38	132,312.79		733.59
Clothing, camp and garrison equipage.....	1885*				1,466.27	229.26	1,695.53	1,466.27	229.26	
Do.....	1885			13,334.54			13,334.54			13,334.54
Do.....	1886			67,729.73		724.47	68,454.20		68,454.20	
Do.....	1887			48,760.06		100,526.99	149,287.05	91,304.32		57,982.73
Do.....	1888				1,150,000.00	216,580.26	1,366,580.26	1,362,787.68		3,792.58
National cemeteries.....	1886			1,990.46		65.97	2,056.43	1.43	2,055.00	
Do.....	1887			78.87		1,281.04	1,359.91	25.23		1,334.68
Do.....	1888				100,000.00		100,000.00	97,782.61		2,217.39
Pay of superintendents of national cemeteries.....	1886			258.01		70.31	328.32		328.32	
Do.....	1887			30.18			30.18			30.18
Do.....	1888				60,000.00	450.00	60,450.00	60,408.34		41.66
Headstones for graves of soldiers.....				1,179.39	35,000.00		36,179.39	22,843.06		13,336.33
Carson City Cemetery, Nevada.....				512.50			512.50			512.50
Fort Gratiot Cemetery, Michigan.....				110.75			110.75			110.75
Confederate cemeteries near Columbus, Ohio.....					2,000.00		2,000.00	1,746.54		253.46
Cemetery fence, Fort Winnebago, Wis.....					2,500.00		2,500.00	2,500.00		
Monuments or tablets at Gettysburgh.....					15,000.00	100.00	15,100.00	200.00		14,900.00
Repairing roads to national cemeteries.....					3,000.00		3,000.00	2,990.00		10.00
Approaches to national cemetery near Danville, Va.....				10,000.00			10,000.00	10,000.00		
Road to the national cemetery near Richmond, Va.....				25,000.00			25,000.00	25,000.00		
Road to the national cemetery near Pineville, La.....					11,000.00		11,000.00			11,000.00
Road from Baton Rouge to the national cemetery, Louisiana.....				6,000.00			6,000.00			6,000.00
Road to the national cemetery at Chalmette, La.....						95.60	95.60			95.60

Road from Marietta to the national cemetery, Georgia.....		5,000.00			5,000.00			5,000.00
Road from Chattanooga to the national cemetery, Tennessee.....		54.14			54.14			54.14
Road to the national cemetery at Knoxville, Tenn.....				29.33	29.33			29.33
Road from Fort Scott to the national cemetery, Kansas.....		873.70		68.27	941.97			941.97
Road from Springfield to the national cemetery, Missouri.....		.09			.09			.09
Road from Vicksburg to the national cemetery, Mississippi.....		10,000.00			10,000.00	10,000.00		
Road from Natchez to the national cemetery, Mississippi.....			6,000.00	106.29	6,106.29			6,106.29
Road from Corinth to the national cemetery, Mississippi.....			10,000.00		10,000.00			10,000.00
Army and Navy Hospital, Hot Springs, Ark			7,500.00	6.85	7,506.85	7,506.85		
Maintenance of Army and Navy Hospital at Hot Springs, Ark.....	1886	19,000.00			19,000.00		19,000.00	
Do.....	1887	8,898.67		6.65	8,905.32			8,905.32
Do.....	1888		10,000.00		10,000.00	10,000.00		
Construction and repair of hospitals.....	1885*		5,399.11	5,400.11	10,799.22	5,399.11	5,400.11	
Do.....	1886	1,881.64		7.00	1,888.64		1,888.64	
Do.....	1887	13.55		2,058.88	2,072.43		198.11	1,874.32
Do.....	1888		100,000.00	5,525.38	105,525.38	105,210.88		315.00
Construction of quarters for hospital stewards.....	1887	1.50		1,104.28	1,105.78			1,105.78
Do.....	1888		9,600.00	804.84	10,404.84	10,394.02		10.82
Medical and hospital department.....	1882	452.00			452.00		452.00	
Do.....	1885†			133.63	133.63	133.63		
Do.....	1885*		188.66	3,317.09	3,505.75	188.66	3,317.09	
Do.....	1886	24,415.82			24,415.82	10,000.00	14,415.82	
Do.....	1887	55,831.28		5,601.16	61,432.44	23,000.00		38,432.44
Do.....	1888		200,000.00	4,899.91	204,899.91	129,195.45		75,644.46
Library Surgeon-General's Office.....	1888		10,000.00		10,000.00	10,000.00		
Army Medical Museum.....	1887			3.00	3.00	3.00		
Do.....	1888		5,000.00	441.85	5,441.85	5,037.81		404.04
Artificial limbs.....	1884*	1,443.20			1,443.20		1,443.20	
Do.....	1885*		52.00	840.98	892.98	52.00		840.98
Do.....	1885†			10.00	10.00	10.00		
Do.....	1886	80,385.48			80,385.48	43.35	80,342.13	
Do.....	1887	99,693.67			99,693.67	184.83		99,508.84
Do.....	1888		130,000.00		130,000.00	100,291.02		29,708.98
Medical and Surgical History.....		226.34			226.34			226.34
Appliances for disabled soldiers.....	1885*		2.00		2.00	2.00		
Do.....	1886	1,000.00		648.50	1,648.50		1,648.50	
Do.....	1887	1,435.00			1,435.00			1,435.00
Do.....	1888		2,000.00		2,000.00	500.00		1,500.00
Carried forward.....		1,367,704.91	25,557,502.56	1,315,250.55	28,240,458.02	25,168,693.77	848,416.07	2,223,348.18

* And prior.

† And prior, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriation.	Year.	Statutes.		Balances of appropriations, July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations, June 30, 1888.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—continued.										
Brought forward				\$1,367,704.91	\$25,557,502.56	\$1,315,250.55	\$28,240,458.02	\$25,168,693.77	\$848,416.07	\$2,223,348.18
Trusses for disabled soldiers					5,009.00		5,009.00	5,009.00		
Ordnance service	1885*				24.80			24.80		
Do	1886			224.27					224.27	
Do	1887					24.47	24.47			24.47
Do	1888				80,000.00	156.65	80,156.65	80,156.65		
Ordnance materials, proceeds of sales				469,378.08	20,033.97	398.12	469,776.20	74,994.72		394,781.48
Powder and projectiles				11,536.84			11,536.84	6,276.89		5,259.95
Ordnance stores and supplies	1886			169.60	78.00	165.33	412.93	127.25	285.68	
Do	1885*				90.70		90.70	90.70		
Ordnance stores:										
Ammunition	1887					41.24	41.24			41.24
Do	1888				100,000.00	206.75	100,206.75	100,187.55		19.20
Mounting guns	1887				25.50	343.92	369.42	25.50		343.92
Manufacture	1887					82.90	82.90			82.90
Repairs	1888				5,000.00		5,000.00	5,000.00		
Manufacture, etc	1888				75,000.00	392.13	75,392.13	75,331.83		60.30
Equipments	1887					1,525.16	1,525.16	1,358.20		166.96
Do	1888				75,000.00	1,432.68	76,432.68	76,351.19		81.49
Arming and equipping the militia, permanent					400,000.00		400,000.00	288,939.55		131,060.45
Arming and equipping the militia	1887†			54,334.70		6,331.36	60,666.06	55,758.51		4,907.55
Sea-coast batteries for instruction of militia						2,008.43	2,008.43	468.50		1,539.93
Armament of fortifications	1884				50,000.00		50,000.00	37,758.93		12,241.07
Do	1886			84,747.64			84,747.64	84,747.64		
Do	1887			35,388.56		9.50	35,398.06			35,398.06
Manufacture of arms at national armories	1886			5.10			5.10		5.10	
Do	1887					51.00	51.00			51.00
Do	1888				400,000.00	173.75	400,173.75	400,060.87		112.88
Manufacture and purchase of magazine guns				1,255.00			1,255.00			1,255.00
Powder depot, Dover, N. J.					35,000.00		35,000.00	35,000.00		
Board on fortifications or other defenses				28,470.77			28,470.77			28,470.77
Testing machines	1886			43.20			43.20		43.20	
Do	1887					487.76	487.76			487.76
Do	1888				10,000.00		10,000.00	10,000.00		
Proving-ground, Sandy Hook, N. J.	1888				3,000.00		3,000.00	3,000.00		
Machine guns	1886			555.12			555.12		555.12	
Do	1887			4,246.57			4,246.57			4,246.57
Shooting galleries and ranges	1887					375.85	375.85	112.12		263.73
Do	1888				10,000.00	250.30	10,250.30	10,189.34		60.96
Repairs of arsenals	1886			101.90			101.90		101.90	

Do.	1887			5.39	5.39			5.39
Do.	1888							
Benicia Arsenal, Benicia, Cal.	1888		50,000.00		50,000.00	50,000.00	50,000.00	
Frankford Arsenal, Philadelphia, Pa.	1887		3,000.00		3,000.00	3,000.00	3,000.00	
Do.	1888			438.83	438.83			438.83
Do.	1888		1,000.00		1,000.00	1,000.00	1,000.00	
Rock Island Arsenal, Rock Island, Ill.	1888		109,500.00		109,500.00	109,500.00	109,500.00	
Rock Island Bridge, Rock Island, Ill.	1888		17,250.00		17,250.00	17,250.00	17,250.00	
Springfield Arsenal, Springfield, Mass.			30,000.00		110,439.88	140,439.88	65,439.88	75,000.00
San Antonio Arsenal, San Antonio, Tex.	1886		4,075.20		4,075.20	4,075.20	4,075.20	
Columbia Arsenal, Columbia, Tenn.					200,000.00	200,000.00		200,000.00
Current and ordinary expenses, Military Academy.	1886				.24	.24	.24	
Do.	1888		50,055.00		50,055.00	50,055.00	50,055.00	
Miscellaneous items and incidental expenses, Military Academy.	1888		16,620.00		16,620.00	16,620.00	16,620.00	
Buildings and grounds, Military Academy.	1888			2,670.00	2,670.00	2,670.00	2,670.00	
Academic Building, Military Academy.			65,000.00		65,000.00	3,000.00		62,000.00
Gymnasium, Military Academy.			34,000.00		34,000.00			34,000.00
Quarters for enlisted men, Military Academy.			14,000.00		14,000.00	14,000.00	14,000.00	
Work-shops, Military Academy.			11,500.00		11,500.00	11,500.00	11,500.00	
Contingencies of fortifications.				7,360.57	45.50	7,406.07	7,406.07	
Preservation and repairs of fortifications.	1885†				1,504.61	1,504.61	1,504.61	
Do.	1886		6,333.09		6,333.09	1,505.98	4,827.11	
Do.	1887		6,768.17		6,768.17	130.00		6,638.17
Fort Taylor, Key West, Fla.	1885†			150.00	150.00		150.00	
Fort Brown, Tex.			25,000.00		25,000.00			25,000.00
Torpedoes for harbor defenses.	1885†			163.39	163.39		163.39	
Do.	1886		35,355.90		35,357.40	164.89	35,192.51	
Do.	1887		8,320.07		8,320.07			8,320.07
Engineer depot at Willets Point, N. Y.	1886		1,931.30		1,931.30	22.50	1,908.80	
Engineer depot at Willets Point, N. Y. (incidental).	1887			36.00	36.00			36.00
Do.	1888		3,000.00		3,000.00	3,000.00	3,000.00	
Engineer depot at Willets Point, N. Y. (materials).	1888		1,000.00		1,000.00	1,000.00	1,000.00	
Engineer depot at Willets Point, N. Y. (instruments).	1887			60.56	60.56			60.56
Do.	1888		2,000.00		2,000.00	2,000.00	2,000.00	
Engineer depot at Willets Point, N. Y. (library).	1888			500.00	500.00	500.00	500.00	
Surveys and reconnaissances in military divisions and departments.	1886		4,089.45		4,089.45		4,089.45	
Do.	1887		424.66		424.66			424.66
Survey of certain historic grounds, locations, and military works.				150.00	150.00	150.00	150.00	
Surveys for military defenses.	1884*		6.26		6.26		6.26	
Do.	1885*			36.20	36.20	36.20	36.20	
Examinations and surveys on Pacific coast.			3.68		3.68			3.68
Carried forward			2,304,970.04	27,400,346.18	1,332,113.87	31,037,430.09	26,859,614.03	901,548.91
								3,276,267.15

* And prior years.

† Prior to July 1.

‡ And prior.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$2,304,970.04	\$27,400,346.18	\$1,332,113.87	\$31,037,430.09	\$26,859,614.03	\$901,548.91	\$3,276,267.15
Surveys of northern and northwestern lakes.	1886			455.96			455.96		455.96	28.50
Do.	1887					26.50	26.50			28.50
Do.	1888				2,000.00		2,000.00	1,275.00		725.00
Survey of boundary lines between Indian Territory and Texas.				7,000.00			7,000.00			7,000.00
Surveys for Hennepin Canal						633.66	633.66			633.66
Steam launch or tug at Harbor of Refuge, Lake Huron, Michigan.				4,116.06			4,116.06	17.20		4,098.86
Mississippi River Commission.				3,503.95			3,503.95			3,503.95
Surveys to connect Delaware and Chesapeake Bays.				2,803.98			2,803.98			2,803.98
Testing flume invented by M. J. Adams.				58.74			58.74	58.74		
Improvement of Yellowstone National Park.					20,000.00		20,000.00	20,000.00		
Improvement of National Park, Island of Mackinaw, Michigan.					1,973.98		1,973.98			1,973.98
Contingencies of the Army	1885*				258.73	351.75	610.48	258.73	351.75	
Do.	1885†					124.75	124.75			
Do.	1886			10,906.23		1,667.67	12,663.90	235.00	12,428.90	
Do.	1887			3,019.97			3,019.97	882.52		2,137.45
Do.	1888				15,000.00	227.66	15,227.66	12,503.02		2,724.64
Expenses of recruiting	1885†				7.75	181.80	181.80	181.80		
Do.	1885*					7.75	7.75	7.75		
Do.	1886			41,891.38			41,891.38		41,891.38	
Do.	1887			28,408.42		290.51	28,698.93	7,488.12		21,210.81
Do.	1888				100,000.00	37.86	100,037.86	94,000.00		6,037.86
Expenses of Commanding General's office					1,200.00		1,200.00	1,200.00		
Contingencies of the Adjutant-General's Department	1886			90.29			90.29		90.29	
Do.	1887					38.43	38.43			38.43
Do.	1888				2,000.00		2,000.00	2,000.00		
Signal Service.	1885*					87.02	87.02		87.02	
Do.	1886			50.46		199.12	249.58	20.00	229.58	
Do.	1887			20.34		48.99	69.33	63.32		6.01
Do.	1888				8,000.00	.54	8,000.54	7,968.17		32.37
Pay	1886			22,301.51		2,000.00	24,301.51		24,301.51	
Do.	1887			10,393.90		13,058.18	23,452.08			23,452.08
Do.	1888				223,680.00		223,680.00	205,000.00		18,680.00
Do.	1885*					214.43	214.43		214.43	
Subsistence	1885*				354.00		354.00	354.00		

Do.....	1886	16,893.54			16,893.54		16,893.54	
Do.....	1887	269.38		3,616.85	3,886.23	44.50		3,841.73
Do.....	1888		148,000.00		148,000.00	144,932.00		3,068.00
Regular supplies.....	1885*		25.14			25.14		
Do.....	1886	5,651.15			5,651.15	76.33	2,428.82	3,146.00
Do.....	1887	304.67	1,977.30	549.53	2,831.50	2,182.65		648.85
Do.....	1888		87,151.85	287.75	57,439.60	55,344.82		2,094.78
Incidental expenses.....	1885*		1,055.95		1,055.95	1,055.95		
Do.....	1886	1,152.65			1,152.65			1,152.65
Do.....	1887	117.00		444.94	561.94	95.60		466.34
Do.....	1888		772.00		772.00	350.00		422.00
Transportation.....	1885*		60.84		60.84	60.84		
Do.....	1885†			1.06				
Do.....	1886	9,579.36			9,579.36	317.15	9,262.21	
Do.....	1887	161.94	2,300.00	1,157.63	3,619.57	3,475.10		144.47
Do.....	1888		23,300.00		23,300.00	23,110.94		189.06
Barracks and quarters.....	1886	2,188.31			2,188.31	40.00	2,148.31	
Do.....	1885*		243.60		243.60	243.60		
Do.....	1887	9.17	3,696.00	5.16	3,710.33	3,696.00		14.33
Do.....	1888		85,440.00		85,440.00	85,315.33		124.67
Medical department.....	1885*			268.41	268.41		268.41	
Do.....	1886	2,915.32		503.50	3,418.82		3,418.82	
Do.....	1887		1,275.00	324.47	1,599.47	1,275.00		324.47
Do.....	1888		3,200.00	351.62	3,551.62	3,124.19		427.43
Clothing, camp, and garrison equipage.....	1886	72.79			72.79		72.79	
Ordnance stores.....	1886	.02			.02		.02	
Observation and report on storms.....	1885*		376.27	641.80	1,018.07	376.27	641.80	
Do.....	1886	22,592.55		1,409.06	24,001.61	315.50	23,686.11	
Do.....	1887	6,726.08		20,263.73	26,989.81	256.44		26,733.37
Do.....	1888		288,518.75	302.24	288,820.99	257,636.09		31,184.90
Observation and explorations in the Arctic seas.....	1886	404.06			404.06	100.00		304.06
Expenses of military convicts.....	1886	3,839.02			3,839.02		3,839.02	
Do.....	1887	6,437.86			6,437.86	1,859.50		4,578.36
Do.....	1888		10,000.00		10,000.00	3,518.52		6,481.48
Support of military prison at Fort Leavenworth, Kans.....	1886	11,085.80			11,085.80		11,085.80	
Do.....	1887	13,540.00		22.51	13,562.51			13,562.51
Do.....	1888		88,838.12		88,838.12	85,800.00		3,038.12
Construction and operation of a telegraph line on the frontier settlements of Texas.....			.15		.15	.15		
Maintenance and repairs of military telegraph lines.....	1884*	417.37			417.37			417.37
Do.....	1885*		15.60		15.60	15.60		
Do.....	1885†			54.80	54.80	54.80		
Do.....	1886	3.03		184.60	187.63	11.54	176.09	
Do.....	1887	152.75		135.54	288.29	198.21		90.08
Carried forward.....		2,544,596.05	28,491,067.21	1,381,827.94	32,417,491.20	27,888,160.97	1,055,522.47	3,473,807.76

* And prior years.

† And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNT CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—continued.										
Brought forward				\$2,544,596.05	\$28,491,067.21	\$1,381,827.94	\$32,417,491.20	\$27,888,160.97	\$1,055,522.47	\$3,473,807.76
Establishing signal stations on island of Nantucket						6.00	6.00			6.00
Establishing signal stations at Point Jupiter, Florida						112.50	112.50	40.04		72.46
Support of National Home for Disabled Volunteer Soldiers	1888				1,819,056.00		1,819,056.00	1,819,056.00		
Signal Service cable, Columbia River					5,000.00		5,000.00	5,000.00		
Support of National Homes for Disabled Volunteer Soldiers, branch west of Rocky Mountains				150,000.00			150,000.00	150,000.00		
Publication of Official Records of the War of the Rebellion	1887			16,000.00			16,000.00	16,000.00		
Do	1888				36,000.00		36,000.00	32,287.19		3,712.81
Artillery school at Fortress Monroe	1888				5,000.00		5,000.00	5,000.00		
Wharf at Fortress Monroe				99,000.00			99,000.00	8,000.00		91,000.00
Buildings for cavalry and artillery schools, Fort Riley, Kans				197,500.00			197,500.00	197,500.00		
Army depot building, Saint Paul, Minn .....						.16	.16			.16
Military quarters at Fort Apache, Ariz. ....						.70	.70			.70
Military posts				48,578.87	200,000.00	1,239.17	249,818.04	215,092.53		34,725.51
Military post near Newport, Ky., salaries				80,000.00		7.00	80,007.00	43,475.45		16,531.55
Military post near Newport, Ky., buildings				100,000.00			100,000.00	1,070.17		98,929.83
Military post for the protection of the Rio Grande frontier .....				.67			.67			.67
Military post at Fort McKimney, Wyoming				206.00			206.00			206.00
Military post at Fort D. A. Russell, Wyoming				30,000.00			30,000.00	30,000.00		
Military post near the northern boundary of Montana .....				.25			.25			.25
Fort Brady military post, Michigan				120,000.00		12,000.00	132,000.00	12,000.00		120,000.00
Military post at Fort Robinson, Nebr.				55,000.00			55,000.00	55,000.00		
Extension of military reservation at Fort Robinson, Nebr.					2,500.00		2,500.00	2,500.00		
Military post near Denver, Colo.				100,000.00			100,000.00	3,000.00		97,000.00
Claims of loyal citizens for supplies furnished during the rebellion				6,939.00			6,939.00			6,939.00
Claims for quartermaster's stores and commissary supplies				4,289.84			4,289.84	1,642.11	280.00	2,367.73
Miscellaneous claims audited by the Third Auditor				2,269.75			2,269.75			2,269.75

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Awards for quartermaster's stores taken by the Army in Tennessee.....			130.00			130.00			130.00
Capture of Jefferson Davis.....			2,089.38			2,089.38			2,089.38
Claims of officers and men of the Army for destruction of private property.....				34,947.33		34,947.33	34,947.33		
Reimbursing the State of Kansas for expenses in suppressing the rebellion.....				237.01		237.01		237.01	
Refunding to States expenses incurred in raising volunteers.....				188,191.03		188,191.03	188,191.03		
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.....			298.51			298.51			298.51
Reimbursing to States and Territories for expenses incurred in repelling invasion, etc.....				950,358.32		950,358.32	950,358.32		
Raising four additional regiments.....	1871*		4.00			4.00		4.00	
Services and supplies of Montana volunteers.....			807.00			807.00			807.00
Pay, transportation, services, and supplies of Oregon and Washington volunteers.....	1855* 1856* 1871* }		7,745.09			7,745.09	7,745.09		
Military contributions in Mexico.....					97.00	97.00		97.00	
Collecting, drilling, and organizing volunteers.....	1871*		39.50		295.10	334.60	39.50	295.10	
Expenses of minute men and volunteers in Pennsylvania, Maryland, and Ohio.....				54.75		54.75	54.75		
Rogue River Indian war.....	1883† 1885†		100.00			100.00		100.00	
Do.....	1885†			1,886.22		1,886.22	1,886.22		
Twenty per cent. additional compensation.....	1885†			457.05		457.05	457.05		
Traveling expenses, First Michigan Cavalry.....	1885†			1,413.63		1,413.63	1,210.73		202.90
Traveling expenses, California and Nevada volunteers.....	1885†			727.91		727.91	727.91		
Purchase of Fort Brown Reservation, Texas.....			160,000.00			160,000.00			160,000.00
Purchase of sites for sea-coast defenses.....			100.28			100.28			100.28
Purchase of drill grounds near San Antonio, Tex.....			345.00			345.00			345.00
Providing for the comfort of sick and discharged soldiers.....	1871*		1.92			1.92			1.92
Draft and substitute fund.....				.93		.93	.93		
Remodeling old Produce Exchange Building, New York City.....			92,823.00			92,823.00	92,823.00		
Examination of claims of States and Territories.....			7,000.00			7,000.00	2,000.00		5,000.00
Payment to Salt Lake Rock Company for lands and water rights in Utah.....			20,000.00			20,000.00	20,000.00		
Payment to E. R. Seward, for removing rock in New Rochelle Harbor, New York.....				8,174.79		8,174.79	8,174.79		
Horses and other property lost in the military service.....	1881		278.00			278.00			278.00
Horses and other property lost in the military service (indefinite).....				995.00		995.00	995.00		
Carried forward.....			3,818,357.52	31,753,851.77	1,395,585.57	36,967,794.86	31,794,673.12	1,056,298.57	4,116,823.17

* And prior years.

† Prior to July 1.

REGISTER.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—continued.										
Brought forward				\$3,818,357.52	\$31,753,851.77	\$1,395,585.57	\$36,967,794.86	\$31,794,673.12	\$1,056,298.57	\$4,116,823.17
Horses and other property lost in the military service	1883*			50.00			50.00	50.00		
Commutation of rations to prisoners of war in rebel States	1881*			27.50			27.50			27.50
Do	1883*			18.25			18.25	18.25		
Removing sunken vessels or craft obstructing or endangering navigation					29,877.37	9,750.07	39,627.44	39,627.44		
Operating and care of canals and other works of navigation					488,200.38	.75	488,201.13	488,201.13		
Constructing jetties and other works at South Pass, Mississippi River					150,000.00		150,000.00	150,000.00		
Gunboats on western rivers	1885*				42.48		42.48	42.48		
Support of Soldiers' Home (indefinite)					374,014.54	173.75	374,188.29	374,188.29		
Soldiers' Home, permanent fund				1,592,377.42	433,189.29		2,025,566.71	273,550.00		1,752,016.71
Soldiers' Home, interest account				11,818.09	49,346.47		61,164.56	48,254.84		12,909.72
Damages by improvement of the Fox and Wisconsin Rivers					111,746.12		111,746.12	111,746.12		
Commutation of rations to prisoners of war and soldiers on furlough	1885*				46,295.84		46,295.84	45,783.40		512.44
Horses and other property lost in the military service	1885*				255,786.82	200.00	255,986.82	255,976.82		10.00
Relief of R. G. Huston & Co					7,572.48		7,572.48	7,572.48		
Relief of Peter Marek and others					2,796.24		2,796.24	2,796.24		
Relief of Captain John Burkhardt					692.47		692.47	692.47		
Relief of John C. Adams					4,435.00		4,435.00	4,435.00		
Relief of William P. Gorsuch					300.00		300.00	300.00		
Relief of heirs of F. Livermore					766.50		766.50	766.50		
Relief of Thomas J. Taylor					861.00		861.00	861.00		
Examinations, surveys, and contingencies of rivers and harbors				37,979.78		476.24	38,456.02	29,398.47		9,057.55
Improving harbor at Bangor and Providence River, Maine				49.32			49.32	49.32		
Improving harbor at Belfast, Me				2,806.80			2,806.80	50.00		2,756.80
Improving harbor at Portland, Me				24,000.00			24,000.00	24,000.00		
Improving channel in Back Cove, Portland, Me				24,900.00			24,900.00	12,107.50		12,792.50
Improving harbor at Rockland, Me				17,671.99			17,671.99	16,607.50		1,064.49
Breakwater at mouth of Saco River, Maine				7,826.36			7,826.36	7,826.06		.30
Improving harbor at York, Me				13,050.00			13,050.00	12,064.50		985.50

Harbor of refuge at Little Harbor, N. H.	9,850.00			9,850.00	9,593.00		57.00
Improving harbor at Portsmouth, N. H.	12,300.00			12,300.00	11,914.50		385.50
Improving harbor at Burlington, Vt.	20,600.00			20,600.00	8,590.30		12,009.70
Improving harbor at Swanton, Vt.	326.93			326.93			326.93
Breakwater at Gordon's Landing, Vt.	18,200.00			18,200.00	9,077.40		9,122.60
Improving harbor at—							
Boston, Mass.	40,792.12			40,792.12	34,935.51		5,856.61
Gloucester, Mass.	3,000.00			3,000.00	3,000.00		
Hyannis, Mass.	7,043.00			7,043.00	2,043.00		5,000.00
Lynn, Mass.	34.40			34.40	34.40		
Nantucket, Mass.	10,060.20			10,060.20	5,060.20		5,000.00
Newburyport, Mass.	21,500.00			21,500.00	21,500.00		
Plymouth, Mass.	2,000.00			2,000.00	2,000.00		
Provinceton, Mass.	1,500.00			1,500.00	1,500.00		
Scituate, Mass.	12.90			12.90	12.90		
Wareham, Mass.	10,055.90			10,055.90	3,055.90		7,000.00
Improving harbor of refuge, Sandy Bay, Cape Ann, Mass.	74,000.00			74,000.00	70,430.00		3,570.00
Improving harbor of refuge, Wood's Holl, Mass.	25.80			25.80	25.80		
Improving harbor at—							
Block Island, Rhode Island	20,000.00			20,000.00	12,086.00		7,914.00
Little Narragansett Bay, Rhode Island	143.04			143.04			143.04
Newport, R. I.	25.80			25.80	25.80		
Black Rock, Conn.	2,000.00			2,000.00	2,000.00		
Bridgeport, Conn.	1,038.70			1,038.70	38.70		1,000.00
Clinton, Conn.	1,252.73			1,252.73			252.73
Milford, Conn.	241.02			241.02			241.02
New Haven, Conn.	7,000.00			7,000.00	7,000.00		
Breakwater at New Haven, Conn.	45,279.50			45,279.50	39,279.50		6,000.00
Improving harbor at—							
Norwalk, Conn.	500.00			500.00	46.90		453.10
Southport, Conn.	79.60			79.60	79.60		79.60
Stamford, Conn.	5,043.00			5,043.00	5,043.00		
Stonington, Conn.	4,551.60			4,551.60	4,151.60		400.00
Buffalo, N. Y.	78,292.12			78,292.12	77,485.90		806.22
Buttermilk Channel, New York	28,197.80			28,197.80	28,197.80		
Canarsie Bay, New York	8,000.00			8,000.00			8,000.00
Charlotte, N. Y.	20,757.88			20,757.88	16,190.30		4,567.58
Dunkirk, N. Y.	1,602.21			1,602.21	98.60		1,503.61
Flushing Bay, New York	3,043.00			3,043.00	2,293.00		750.00
Greenport, N. Y.	1,021.50			1,021.50	1,021.50		
Great Sodus Bay, New York	14,312.09			14,312.09	10,964.60		3,347.49
Little Sodus Bay, New York	14,255.28			14,255.28	9,447.20		4,808.08
Mamaroneck, N. Y.	220.55			220.55			220.55
New Rochelle, N. Y.	16,073.10			16,073.10	7,073.10		9,000.00
Echo Harbor at New Rochelle, N. Y.	3,056.87			3,056.87	12.90		3,043.97
Improving New York Harbor, New York	742,212.10			742,212.10	152,212.10		590,000.00
Carried forward	6,799,233.77	33,709,774.77	1,406,186.38	41,915,194.92	34,259,050.44	1,056,298.57	6,599,845.91

* Prior to July 1.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—continued.										
Brought forward.....				\$6,799,233.77	\$33,709,774.77	\$1,406,186.38	\$41,215,194.92	\$34,259,050.44	\$1,056,298.57	\$6,599,845.91
Improving harbor at—										
Oak Orchard, N. Y.....				594.81			594.81	47.30		547.51
Ogdensburgh, N. Y.....				3,773.90			3,773.90	3,773.90		
Olcott, N. Y.....				1,700.00			1,700.00	38.70		1,661.30
Oswego, N. Y.....				62,969.16		12.00	62,981.16	36,880.90		26,600.26
Plattsburgh, N. Y.....				4,838.06			4,838.06	4,838.06		
Port Jefferson, N. Y.....				374.78			374.78	50.00		324.78
Pultneyville, N. Y.....				2.90			2.90			2.90
Rondout, N. Y.....				2,560.36			2,560.36	2,560.36		
Breakwater at Rouse's Point, Lake Champlain, New York.....				23,150.00			23,150.00	17,098.90		6,051.10
Improving harbor at—										
Sackett's Harbor, New York.....				72.11			72.11	72.11		
Saugerties, N. Y.....				19,000.00			19,000.00	19,000.00		
Sheepshead Bay, New York.....				5,283.73			5,283.73	283.73		5,000.00
Wilson, New York.....				7,232.29			7,232.29	6,838.70		393.59
Survey of harbor at Atlantic City, N. J.....				2,500.00			2,500.00	1,008.60		1,491.40
Improving harbor at Keyport, N. J.....				451.99			451.99	451.99		
Improving Raritan Bay, New Jersey.....				37,500.00			37,500.00	37,500.00		
Improving harbor at Erie, Pa.....				75,416.72			75,416.72	3,374.10		72,042.62
Improving ice harbor at Marcus Hook, Pa.....				55.90			55.90	55.90		
Improving harbor at Delaware Breakwater, Delaware.....				500.00			500.00	500.00		
Improving ice harbor at Reedy Island, Delaware.....				17,000.00			17,000.00	1,073.10		15,926.90
Improving harbor at—										
Wilmington, Del.....				3,100.00			3,100.00	3,100.00		
Annapolis, Md.....				1,524.58			1,524.58			1,524.58
Baltimore, Md.....				408.50			408.50	408.50		
Entrance to Saint Jerome's Creek, Maryland.....				1,770.00			1,770.00	758.60		1,011.40
Breton Bay, Leonardtown, Md.....				100.00			100.00			100.00
Norfolk, Va.....				110,000.00			110,000.00	948.00		109,052.00
Beaufort, N. C.....				1,000.00			1,000.00	1,000.00		
Edenton Bay, North Carolina.....				2,447.41			2,447.41			2,447.41
Charleston, S. C.....				81,500.00		1,145.45	82,645.45	65,334.80		17,310.65
Winyaw Bay, South Carolina.....				15,250.00			15,250.00	1,250.00		14,000.00
Brunswick, Ga.....						86.60	86.60	50.00		36.60
Savannah, Ga.....				2,850.00		1,099.92	3,949.92	3,700.00		249.92
Apalachicola Bay, Florida.....				4,000.00			4,000.00	4,000.00		

Cedar Keys, Fla.....	3,800.00			3,800.00	3,800.00		
Pensacola, Fla.....	7,000.00			7,000.00	7,000.00		
Tampa Bay, Florida.....	6,000.00			6,000.00	6,000.00		
Mobile, Al.....	64.50			64.50	64.50		
Biloxi Bay, Mississippi.....	16,038.55			16,038.55	16,038.55		
Brazos Santiago, Tex.....	35,500.00			35,500.00	5,650.50		29,849.50
Galveston, Tex.....	250,000.00			250,000.00	250,000.00		
Ship channel in Galveston Bay, Texas.....	153,001.00			153,001.00	73,001.00		80,000.00
Improving Harbor at—							
Ashtabula, Ohio.....	17,000.00			17,000.00	17,000.00		
Black River, Ohio.....	3,000.00			3,000.00	3,000.00		
Cleveland, Ohio.....	143,997.00			143,997.00	133,731.00		10,266.00
Fairport, Ohio.....	8,000.00			8,000.00	8,000.00		
Muskingum River, Ohio.....	26,000.00			26,000.00	26,000.00		
Sandusky City, Ohio.....	11,000.00			11,000.00	9,055.90		1,944.10
Toledo, Ohio.....	105,500.00			105,500.00	70,477.30		35,022.70
Michigan City, Ind.....	32,975.00			32,975.00	12,193.50		20,781.50
Chicago, Ill.....	20,077.76			20,077.76	18,172.00		1,905.76
Waukegan, Ill.....	5,500.00			5,500.00	5,500.00		
Dubuque, Iowa.....	4,000.00			4,000.00			4,000.00
An Sable, Mich.....	4,861.53			4,861.53	100.00		4,761.53
Improving ice harbor of Refuge at Belle River, Michigan.....	47.10			47.10			47.10
Improving harbor at Black Lake, Michigan.....	3,500.00			3,500.00	2,025.80		1,474.20
Improving mouth and harbor of Cedar River, Michigan.....	2,670.02			2,670.02	335.00		2,335.02
Improving harbor at—							
Charlevoix, Mich.....	10,000.00			10,000.00	10,000.00		
Cheboygan, Mich.....	16,490.66			16,490.66	10,077.40		6,413.26
Eagle Harbor, Mich.....	2,886.33			2,886.33	400.00		2,486.33
Frankfort, Mich.....	3,000.00			3,000.00			3,000.00
Grand Haven, Mich.....	27,100.00			27,100.00	17,163.40		9,936.60
Improving harbor of refuge, Grand Marais, Michigan.....	22,793.62		4,500.00	27,293.62	15,120.40		12,173.22
Improving harbor of refuge, Lake Huron, Michigan.....	24,000.00			24,000.00	15,232.20		8,767.80
Improving harbor at—							
Ludington, Mich.....	56,750.00			56,750.00	3,245.10		53,504.90
Manistee, Mich.....	12,500.00			12,500.00	6,055.90		6,444.10
Manistique, Mich.....	3,501.79			3,501.79	400.00		3,101.79
Marquette, Mich.....	10,000.00			10,000.00	1,143.00		8,857.00
Muskegon, Mich.....	8,000.00			8,000.00	7,064.50		935.50
Ontonagon, Mich.....	9,725.30		850.00	10,575.30	9,164.50		1,410.80
Pentwater, Mich.....	5,000.00			5,000.00	51.60		4,948.40
Improving harbor of refuge, Portage Lake, Michigan.....	5,000.00			5,000.00	5,000.00		
Improving harbor at—							
Saint Joseph, Mich.....	3,000.00			3,000.00	3,000.00		
Saugatuck, Mich.....	5,000.00			5,000.00	5,000.00		
South Haven, Mich.....	9,000.00			9,000.00	9,000.00		
Carried forward.....	8,381,441.11	33,709,774.77	1,413,880.35	43,505,096.23	35,258,809.74	1,056,298.57	7,189,987.92

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations, June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
* Brought forward				\$8,381,441.11	\$33,709,774.77	\$1,413,880.35	\$43,505,096.23	\$35,258,809.74	\$1,056,298.57	\$7,189,987.92
Improving harbor at—										
Thunder Bay, Michigan				\$4,525.07			\$4,525.07	\$100.00		\$4,425.07
White River, Michigan				4,000.00			4,000.00	4,000.00		
Ahnapee, Wis				15,401.39			15,401.39	164.50		15,236.89
Ashland, Wis				21,000.00			21,000.00	94.60		20,905.40
Green Bay, Wisconsin				5,000.00			5,000.00	5,000.00		
Kenosha, Wis				2,762.20			2,762.20	2,025.80		736.40
Keewaunee, Wis				4,900.00			4,900.00	4,734.40		165.60
Improving harbor of refuge on Lake Pepin, Wisconsin				5,000.00			5,000.00	1,038.70		3,961.30
Improving harbor of refuge at Manitowoc, Wis				5,101.93			5,101.93	4,764.50		337.43
Improving harbor at Menomonee, Wis				3,000.00			3,000.00	662.90		2,337.10
Improving harbor of refuge, Milwaukee Bay, Wisconsin				28,500.00			28,500.00	26,227.90		2,272.10
Improving harbor at—										
Milwaukee, Wis				3,500.00			3,500.00	3,500.00		
Oconto, Wis				852.51			852.51	671.50		181.01
Pensaukee, Wis				4,446.92			4,446.92	387.00		4,059.92
Port Washington, Wis				1,300.00			1,300.00	348.60		951.40
Racine, Wis				1,000.00			1,000.00	521.50		478.50
Sheboygan, Wis				7,052.22			7,052.22	6,860.20		192.02
Entrance of Sturgeon Bay, Wisconsin				3,000.00		\$700.00	3,700.00	71.50		3,628.50
Dredging Superior Bay, Wisconsin				4.30			4.30	4.30		
Improving harbor at Superior Bay and Saint Louis Bay, Wisconsin				13,445.70			13,445.70	4,400.00		9,045.70
Examination of Sturgeon Bay and Lake Michigan ship-canal				3,104.77			3,104.77	12.90		3,091.87
Improving harbor at—										
Agate Bay, Minnesota				13,500.00			13,500.00	12,044.60		1,455.40
Duluth, Minn				25,147.50			25,147.50	21,877.90		3,269.60
Grand Marais, Minn				2,237.50			2,237.50	300.00		1,937.50
Lake City, Minn				10,000.00			10,000.00	10,000.00		
Improving Humboldt Harbor and Bay, California				136,863.64			136,863.64	584.80		136,278.84
Improving harbor at—										
Oakland, Cal				5,000.00			5,000.00	2,172.00		2,828.00
Redwood, Cal				2,500.00			2,500.00	2,500.00		
San Francisco, Cal				3,828.57			3,828.57			3,828.57
Breakwater and harbor of refuge between Straits of Fuca and San Francisco, Cal				141,373.08			141,373.08			141,373.08

Survey of San Francisco Harbor, and San Pablo and Suisun Bays, etc., California	10,000.00		10,000.00	8,543.00	1,457.00
Improving harbor at Wilmington, Cal.	63,000.00		63,000.00	30,313.90	32,686.10
Improving entrance to Coos Bay and Harbor, Oregon	31,000.00		31,000.00	2,286.70	28,713.30
Improving Yaquina Bay, Oregon	47,000.00	1.70	47,001.70	47,001.70	
Improving Mooseabce Bar at Jonesport, Me.	9,403.66		9,403.66	3,043.00	6,360.66
Improving Kennebunk River, Maine	336.34		336.34	336.34	
Improving Lubec Channel, Maine	9,550.00		9,550.00	9,550.00	
Improving Narragangas River, Maine	9,700.00		9,700.00	9,700.00	
Improving Penobscot River, Maine	14,600.00		14,600.00	5,064.50	9,535.50
Improving Saco River, Maine	11,950.00		11,950.00	11,950.00	
Improving Cochecho River, New Hampshire	6,158.75		6,158.75	5,943.00	215.75
Improving Lamprey River, New Hampshire	19.42		19.42		19.42
Improving Otter Creek, Vermont	648.34		648.34		648.34
Improving Ipswich River, Massachusetts	8.60		8.60	8.60	
Improving Taunton River, Massachusetts	2,934.40		2,934.40	2,934.40	
Improving Pawcatuck River, Rhode Island	7,051.60		7,051.60	5,051.60	2,000.00
Improving Pawtucket River, Rhode Island	23,129.00		23,129.00	23,129.00	
Improving Providence River and Narragansett Bay, Rhode Island	19,637.60		19,637.60	18,937.60	700.00
Removing Green Jacket Shoal, Providence River, Rhode Island	25,507.50		25,507.50	24,757.50	750.00
Improving Warren River, Rhode Island	4,921.50		4,921.50	4,921.50	
Improving Connecticut River, Connecticut	21,500.00		21,500.00	9,133.30	12,366.70
Improving Connecticut River between Hartford and Holyoke, Connecticut	9,000.00		9,000.00	38.70	8,961.30
Improving Housatonic River, Connecticut	2,000.00		2,000.00	530.10	1,469.90
Improving Thames River, Connecticut	20,098.90		20,098.90	13,098.90	7,000.00
Improving East Chester Creek, New York	9,600.00		9,600.00	3,543.00	6,057.00
Removing obstructions in East River and Hell Gate, New York	68,335.00		68,335.00	53,335.00	15,000.00
Improving Grass River, New York	2,948.60		2,948.60		2,948.60
Improving Harlem River, New York	397,000.00		397,000.00	47,000.00	350,000.00
Improving Hudson River, New York	37,250.00		37,250.00	20,159.10	17,090.90
Improving Newtown Creek, New York	32,151.05		32,151.05	32,080.60	70.45
Improving Niagara River, New York	587.52		587.52		587.52
Improving Niagara River, New York	81.88		81.88	10.00	71.88
Improving Sumpawamus Inlet, New York	8.60		8.60	8.60	
Improving Ticonderoga River, New York					
Narrows at Lake Champlain, New York and Vermont	16,000.00		16,000.00	12,086.00	3,914.00
Channel between Staten Island and New Jersey, New York and New Jersey	4,060.20		4,060.20	4,060.20	
Improving Elizabeth River, New Jersey	280.84		280.84	280.84	
Improving Manasquan River, New Jersey	1,000.00		1,000.00		1,000.00
Improving Mantua Creek, New Jersey	3,000.00		3,000.00		3,000.00
Improving Maurice River, New Jersey	4,721.50		4,721.50	4,721.50	
Improving Passaic River, New Jersey	20,487.96		20,487.96	15,500.00	4,987.96
Improving Raccoon River, New Jersey	2,242.77		2,242.77		2,242.77
Improving Rahway River, New Jersey	79.60		79.60	79.60	
Carried forward	9,807,779.54	33,709,774.77	1,414,582.05	44,932,136.36	35,803,014.62
				1,056,298.57	8,072,823.17

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific object of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$9,807,779.54	\$33,709,774.77	\$1,414,582.05	\$44,932,136.36	\$35,803,014.62	\$1,056,298.57	\$8,072,823.17
Improving Rancocas River, New Jersey				100.09			100.09			100.09
Improving Raritan River, New Jersey				23,750.00			23,750.00	10,103.20		13,646.80
Improving Salem River, New Jersey				1,490.66			1,490.66			1,490.66
Improving Shrewsbury River, New Jersey				7,221.70			7,221.70	4,038.70		3,183.00
Improving South River, New Jersey				4,861.27			4,861.27	4,861.27		
Improving Woodbury Creek, New Jersey				4,549.69			4,549.69			4,549.69
Survey of Delaware River between Philadelphia, Pa., and Camden, N. J.					5,000.00		5,000.00	1,000.00		4,000.00
Improving Delaware River, Pennsylvania and New Jersey				125,000.00			125,000.00	72,645.00		52,355.00
Improving Allegheny River, Pennsylvania				6,134.29			6,134.29	6,134.29		
Improving Frankford Creek, Pennsylvania				264.50			264.50			264.50
Dam at Herr's Island, Allegheny River, near Pittsburgh, Pa.				37,000.00			37,000.00	659.10		36,340.90
Improving Nanticoke River, Delaware				5,450.00			5,450.00	5,450.00		
Improving Saint Jones River, Delaware				43.00			43.00	43.00		
Improving Chester River, Maryland				2,958.54			2,958.54			2,958.54
Improving Choptank River, Maryland				8,000.00			8,000.00	8,000.00		
Improving Corsica Creek, Maryland				30.10			30.10	30.10		
Improving Pocomoke River, Maryland				8,000.00			8,000.00	8,000.00		
Improving water passage between Deal's Island and the main-land, Maryland				4,669.91			4,669.91			4,669.91
Improving water passages from Chincoteague Bay to Indian River Bay, Virginia, Maryland, and Delaware				18,000.00			18,000.00	77.40		17,922.60
Improving Wicomico River, Maryland				1,372.80			1,372.80			1,372.80
Improving Potomac River				251,260.41			251,260.41	238,260.41		13,000.00
Improving Appomattox River, Virginia				875.00			875.00	875.00		
Improving Archer's Hope River, Virginia				20.63			20.63	20.63		
Improving James River, Virginia				77,500.00			77,500.00	77,500.00		
Improving Mattaponi River, Virginia				2,000.00			2,000.00	2,000.00		
Improving Nottaway River, Virginia				246.16			246.16	246.16		
Improving Pamunkey River, Virginia				2,000.00			2,000.00	2,000.00		
Improving Rappahannock River, Virginia				5,300.00			5,300.00	5,068.80		231.20
Improving Staunton River, Virginia				2,455.62			2,455.62	1,890.02		565.60
Improving Totusky River, Virginia				400.82			400.82	400.82		
Improving York River, Virginia				3,656.28			3,656.28	642.20		3,014.08
Improving Dan River, Virginia and North Carolina				8,800.00			8,800.00	8,800.00		

Improving North Landing River, Virginia and North Carolina	3,629.69			3,629.69		3,629.69
Improving New River, Virginia and West Virginia	10,000.00		147.29	10,147.29		10,147.29
Improving Monongahela River, West Virginia and Pennsylvania	87,787.10			87,787.10	41,500.00	46,287.10
Improving Monongahela River, West Virginia	12.90			12.90	12.90	
Improving Big Sandy River, West Virginia and Kentucky	9,500.00			9,500.00	7,038.70	2,461.30
Improving Elk River, West Virginia	1,500.00			1,500.00		1,500.00
Improving Great Kanawha River, West Virginia	117,500.00		1.29	117,501.29	117,501.29	
Improving Great Kanawha River, West Virginia. Payment to D. M. & C. P. Dull		34,379.30		34,379.30	34,379.30	
Improving Great Kanawha River, West Virginia. Payment to Charles McCafferty		30,370.15		30,370.15		30,370.15
Improving Little Kanawha River, West Virginia	5,500.00			5,500.00	5,500.00	
Improving Shenandoah River, West Virginia	16,083.40			16,083.40		16,083.40
Improving Black River, North Carolina	1,000.00			1,000.00	1,000.00	
Water-way between Beaufort Harbor and New River, North Carolina	8,500.00			8,500.00	7,000.00	1,500.00
Improving Cape Fear River, North Carolina	74,050.00			74,050.00	70,350.00	3,700.00
Improving Contentina Creek, North Carolina	5,100.00			5,100.00	5,100.00	
Improving Currituck Sound and North River Bar, North Carolina	6,500.00			6,500.00	6,500.00	
Improving Meherin River, North Carolina	415.47			415.47		415.47
Improving Neuse River, North Carolina	8,203.00			8,203.00	3,760.20	4,442.80
Water-way between New Berne and Beaufort, N. C.	7,800.00			7,800.00	2,600.00	5,200.00
Improving New River, North Carolina	8,500.00			8,500.00	8,500.00	
Improving Roanoke River, North Carolina	13,100.00			13,100.00	11,690.30	1,409.70
Improving Trent River, North Carolina	213.50			213.50		213.50
Improving Yadkin River, North Carolina	8,300.00			8,300.00	7,300.00	1,000.00
Improving Ashley River, South Carolina	1,000.00		16.54	1,016.54	11.17	1,005.37
Improving Congaree River, South Carolina	12.90			12.90	12.90	
Improving Edisto River, South Carolina			163.15	163.15		
Improving Great Pee Pee River, South Carolina	8,600.00			8,600.00	8,600.00	
Improving Salkahatchie River, South Carolina			355.34	355.34	355.34	
Improving Santee River, South Carolina	3,450.00			3,450.00	17.20	3,432.80
Improving Waccamaw River, South Carolina	3,900.00			3,900.00	3,900.00	
Improving Wappoo Cut, South Carolina	5,000.00		319.53	5,319.53	5,319.53	
Improving Wateree River, South Carolina	1,700.00			1,700.00		700.00
Improving Altamaha River, Georgia	16,551.87		953.03	17,504.90	14,537.40	2,967.50
Improving Flint River, Georgia	11,000.00			11,000.00	9,060.20	1,939.80
Improving Ocmulgee River, Georgia	7,000.00			7,000.00	7,000.00	
Improving Oconee River, Georgia	7,000.78			7,000.78	7,000.78	
Carried forward	10,879,601.62	33,779,524.22	1,416,538.22	46,075,684.06	36,648,471.08	1,056,298.57
						8,370,894.41

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$10,879,601.62	\$33,779,524.22	\$1,416,538.22	\$46,075,664.06	\$36,648,471.08	\$1,056,298.57	\$8,370,894.41
Improving Oostenaula and Coosawattee Rivers, Georgia				1,121.86			1,121.86	1,121.86		
Improving Romley Marsh, Georgia				395.07		42.13	437.20	225.00		212.20
Improving Saint Augustine River, Georgia				3,417.66			3,417.66			3,417.66
Improving Savannah River, Georgia				822.71		173.23	995.94	248.50		749.44
Improving Chattahoochee River, Georgia and Alabama				16,000.00			16,000.00	14,077.40		1,922.60
Improving Coosa River, Georgia and Alabama				22,000.00			22,000.00	20,107.50		1,892.50
Improving Cumberland Sound, Georgia and Florida				70,165.00		443.07	70,608.07	70,165.00		443.07
Improving Chloosahatchee River, Florida				8.60			8.60	8.60		
Improving inside passage between Fernandina and Saint John's, Florida				4,434.45			4,434.45			4,434.45
Improving La Grange Bayou, Florida				1,000.00			1,000.00			1,000.00
Improving Manatee and Pease Rivers, Florida				9,000.00			9,000.00	9,000.00		
Improving Saint John's River, Florida				105,484.80			105,484.80	99,584.80		5,900.00
Improving Suwanee River, Florida				1,008.60			1,008.60	1,008.60		
Improving Choctawhatchee River, Florida and Alabama				4,000.00			4,000.00	3,025.80		974.20
Improving Escambia and Conecuh Rivers, Florida and Alabama				9,000.00			9,000.00	6,043.00		2,957.00
Improving Alabama River, Alabama				7,500.00			7,500.00	6,043.00		1,457.00
Improving Black Warrior River, Alabama				100,750.00			100,750.00	25,938.60		74,811.40
Improving Cahawba River, Alabama				7,000.00			7,000.00			7,000.00
Improving Tallapoosa River, Alabama				5,000.00			5,000.00	4,021.50		978.50
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi				30,500.00			30,500.00	30,500.00		
Improving Big Black River, Mississippi				5,000.00			5,000.00			5,000.00
Improving Big Sunflower River, Mississippi				2,500.00			2,500.00	2,500.00		
Improving Noxubee River, Mississippi				3,000.00			3,000.00	3,000.00		
Improving Pascagoula River, Mississippi				23,100.00			23,100.00	23,100.00		
Improving Pearl River, Mississippi				4,025.80			4,025.80	4,025.80		
Improving Steele's Bayou, Mississippi				500.00			500.00	200.00		300.00
Improving Yazoo River, Mississippi				3,001.47			3,001.47	2,012.90		988.57
Improving Amite River, Louisiana				1.99		331.34	333.33			333.33
Improving Bayou Bartholomew, Louisiana				1,800.00			1,800.00	1,800.00		
Improving Bayou Black, Louisiana				319.31			319.31			319.31

Improving Bayou Bneuf, Louisiana	4,904.32			4,904.32	4,904.32		
Improving Bayou Courtableau, Louisiana	2,500.00			2,500.00	2,500.00		
Improving Bayou d'Arbonne, Louisiana	600.00			600.00	600.00		
Improving Bayou La Fourche, Louisiana	79.61			79.61			79.61
Improving Bayou Teche, Louisiana			582.08	582.08			582.08
Improving Bayou Terrebonne, Louisiana	2,000.00			2,000.00	2,000.00		
Improving Calcasieu River and Pass, Louisiana	14,180.71			14,180.71	11,060.20		3,120.51
Connecting Bayou Teche with Grand Lake, Louisiana	22,100.05			22,100.05			22,100.05
Improving Tensas River, Louisiana	400.00			400.00	400.00		
Improving Red River, Louisiana and Arkansas	17,000.00			17,000.00	15,594.60		1,405.40
Improving Aransas Pass and Bay, Texas	95,003.61			95,003.61	95,003.61		
Improving mouth of Brazos River, Texas	12,250.00			12,250.00	2,323.10		9,926.90
Improving Buffalo Bayou, Texas	10,000.00			10,000.00	10,000.00		
Improving Cypress Bayou, Texas and Louisiana	8,000.00			8,000.00	8,000.00		
Improving Neches River, Texas	11,667.84			11,667.84			11,667.84
Improving Pass Cavallo, Texas	27,500.00			27,500.00			27,500.00
Protection of river bank at Fort Brown, Tex.	1,000.00			1,000.00			1,000.00
Improving Sabine Pass, Texas	33,750.00			33,750.00	33,750.00		
Improving Sabine River, Texas	4,546.56			4,546.56			4,546.56
Improving Arkansas River, Arkansas	42,374.80			42,374.80	35,227.90		7,146.90
Removing obstructions in the Arkansas River, Arkansas and Kansas	2,200.00			2,200.00	2,012.90		187.10
Improving Fourche Le Fevre River, Arkansas	500.00			500.00	500.00		
Improving Black River, Arkansas and Missouri	500.00			500.00	500.00		
Improving Little Red River, Arkansas	2,600.00			2,600.00	212.90		2,387.10
Improving Red River above Fulton, Ark.	3,300.00			3,300.00	3,300.00		
Improving St. Francis River, Arkansas and Missouri	1,000.00			1,000.00	1,000.00		
Improving Sabine River, Arkansas	.55			.55			.55
Improving White River, Arkansas	6,430.10			6,430.10	4,780.10		1,700.00
Improving White River above Buffalo Shoals, Arkansas	.60			.60			.60
Improving Big Hatchee River, Tennessee	21.50			21.50	21.50		
Improving Caney Fork River, Tennessee	2,000.00			2,000.00	2,000.00		
Improving Clinch River, Tennessee	3,500.00			3,500.00	3,500.00		
Improving Cumberland River above the mouth of the Jellico, Kentucky	5,000.00			5,000.00			5,000.00
Improving Cumberland River above Nashville, Tenn.	77,000.00			77,000.00	7,000.00		70,000.00
Improving Cumberland River below Nashville, Tenn.	11,500.00			11,500.00	11,500.00		
Improving French Broad River, Tennessee	4,000.00			4,000.00	4,000.00		
Improving South Forked Deer River, Tennessee			4.30		4.30		
Carried forward	11,750,869.19	33,779,524.22	1,418,114.37	46,948,507.78	37,237,872.37	1,056,298.57	8,654,336.84

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward				\$11,750,869.19	\$33,779,524.22	\$1,418,114.37	\$46,948,507.78	\$37,237,872.37	\$1,056,298.57	\$8,654,336.84
Improving Tennessee River above Chattanooga, Tenn				4,000.00			4,000.00	4,000.00		
Improving Tennessee River below Chattanooga, Tenn				97,500.00			97,500.00	97,500.00		
Improving South Fork of Cumberland River, Kentucky				1,000.00			1,000.00	1,000.00		
Improving Kentucky River, Kentucky				156,500.00			156,500.00	56,875.10		99,624.90
Improving Ohio River, Ohio				228,840.98			228,840.98	165,182.14		63,658.84
Improving Falls of Ohio River at Louisville, Ky				284,500.00			284,500.00	131,307.20		153,192.80
Improving Muskingum River, Ohio				10,000.00			10,000.00	10,000.00		
Improving Rocky River, Ohio				119.31			119.31			119.31
Improving Sandusky River, Ohio				628.47			628.47			628.47
Improving Calumet River, Illinois				50,000.00			50,000.00			50,000.00
Improving Calumet River, Illinois and Indiana				29,300.00			29,300.00	11,124.70		18,175.30
Improving Illinois River, Illinois				42,500.00			42,500.00	35,292.40		7,207.60
Examination of Illinois and Michigan and Hennepin Canals				14,557.64			14,557.64	60.20		14,497.44
Improving Wabash River, Indiana and Illinois				43,500.00			43,500.00	24,253.70		19,246.30
Improving White River, Indiana				3,800.00			3,800.00	2,521.50		1,278.50
Survey of Mississippi River				8,393.50			8,393.50	7,947.30		446.20
Improving Mississippi River				1,276,833.18		21.00	1,276,854.18	957,896.46		318,957.72
Removing obstructions in the Mississippi River				20,039.39			20,039.39	16,598.90		2,440.49
Reservoirs at headwaters of the Mississippi River				37,364.75			37,364.75	12,508.60		24,856.15
Improving Upper Mississippi River				4,000.00			4,000.00	4,000.00		
Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin				255,200.00			255,000.00	203,354.50		51,645.50
Improving Des Moines Rapids, Mississippi River				28,250.00			28,250.00	3,250.00		25,000.00
Dry-dock at Des Moines Rapids Canal, Mississippi River				25,750.00			25,750.00	25,750.00		
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River, Illinois and Missouri				75,000.00			75,000.00	75,000.00		

Improving Mississippi River between the mouths of Ohio and Illinois Rivers, Illinois and Missouri	221,440.13		221,440.13	150,319.91	71,120.22
Gauging the waters of the Lower Mississippi and its tributaries	1,400.00		1,400.00	1,400.00	
Examinations and surveys at South Pass, Mississippi River	3,048.44	8,800.00	8,800.00	8,800.00	
Improving Gasconade River, Missouri			3,048.44	3,048.44	
Improving Missouri River from its mouth to Sioux City, Iowa	145,000.00		145,000.00	138,792.70	6,207.30
Survey of Missouri River above Missouri River Falls, Fort Benton, Mont	15,000.00		15,000.00		15,000.00
Improving Missouri River from Sioux City to Fort Benton, Mont.	26,000.00		26,000.00	26,000.00	
Removing obstructions in the Missouri River	4,500.00		4,500.00	2,017.20	2,482.80
Improving Osage River, Missouri and Kansas	5,500.00		5,500.00	1,525.80	3,974.20
Improving Clinton River, Michigan	6,000.00		6,000.00	2,600.00	3,400.00
Improving Detroit River, Michigan	4,500.00		4,500.00	4,500.00	
Improving Saginaw River, Michigan	14,750.00		14,750.00	14,750.00	
Hay Lake Channel, Sault Ste. Marie River, Michigan	127,000.00		127,000.00	70,653.60	56,346.40
Improving St. Mary's River, Michigan	203,000.00		203,000.00	121,066.40	81,933.60
Improving St. Mary's River and St. Mary's Falls Canal, Michigan	182.31		182.31		182.31
Improving St. Clair Flats Canal, Michigan	11,250.00		11,250.00	11,250.00	
Examination of Portage Lake and Lake Superior Ship-Canals	5,100.00	50.20	5,150.20	21.50	5,128.70
Improving Chippewa River, Wisconsin	4,021.50		4,021.50	3,621.50	400.00
Improving Fox River, Wisconsin	29,000.00		29,000.00	21,227.90	7,772.10
Improving Fox and Wisconsin Rivers, Wisconsin	10,000.00		10,000.00	43.00	9,957.00
Improving Minnesota River, Minnesota	42.00		42.00		42.00
Improving Red River of the North, Minnesota and Dakota	20,141.90		20,141.90	12,141.90	8,000.00
Improving Yellowstone River, Montana and Idaho	16,000.00		16,000.00	3,000.00	13,000.00
Improving Sacramento and Feather Rivers, California	120,000.00		120,000.00	10,258.00	109,742.00
Improving San Joaquin River, California	8,750.00		8,750.00	8,750.00	
Gauging the waters of the Columbia River, Oregon	135.00		135.00	135.00	
Improving mouth of Columbia River, Oregon and Washington	152,500.00		152,500.00	130,226.58	22,273.42
Improving Columbia River at Cascades, Oregon	78,497.87		78,497.00	77,394.38	1,103.49
Improving Upper Columbia and Snake Rivers, Oregon and Washington		5.48	5.48	5.48	
Improving Columbia and Lower Willamette Rivers, below Portland, Oregon	23,993.67		23,993.67	23,993.67	
Improving Coquille River, Oregon	2,750.00	2.32	3,752.32	3,752.32	
Carried forward	15,708,749.23	33,788,324.22	1,418,193.37	50,915,266.82	39,934,590.35
				1,056,208.57	9,924,377.90

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ended June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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MILITARY ESTABLISHMENT—continued.										
Brought forward.....				\$15,708,749.23	\$33,788,324.22	\$1,418,193.37	\$50,915,266.82	\$39,934,590.35	\$1,056,298.57	\$9,924,377.90
Improving Umpqua River, Oregon.....						.86	.86	.86		
Improving Willamette Rivers above Portland, Oregon.....				1,499.13			1,499.13	1,499.13		
Improving Chehalis River, Washington.....				1,900.00		.20	1,900.20	1,900.20		
Improving Skagit, Steilacquamish, Nootsack, Snohomish, and Snoqualmie Rivers, Washington.....				2,700.00			2,700.00	2,700.00		
Total military establishment.....				15,714,848.36	33,788,324.22	1,418,194.43	50,921,367.01	39,940,690.54	1,056,298.57	9,924,377.90
NAVAL ESTABLISHMENT.										
Pay of the Navy prior to July 1.....	1878			369.66			369.66			369.66
Do.....	1879			5.43			5.43			5.43
Do.....	1882			149.76		179.11	328.87			328.87
Do.....	1883			811.97			811.97	800.00		11.97
Do.....	1885				68,613.03		68,613.03	68,228.96	233.41	150.66
Pay of the Navy, act of March 3.....	1885			174,090.65		37,915.11	212,005.76	211,993.18		12.58
Do.....	1887			1,338,925.12		263,410.14	1,602,335.26	1,572,793.49		29,541.77
Do.....	1888				7,000,000.00	893,439.29	7,893,439.29	6,467,158.11		1,426,281.18
Pay, miscellaneous.....	1882*			36.48			36.48			36.48
Do.....	1883					10.00	10.00		10.00	
Do.....	1883*			2.56			2.56			2.56
Do.....	1885				966.15		966.15	966.15		
Do.....	1885*				842.86	66.37	909.23	842.86	66.37	
Do.....	1886			2,572.97	502.66	2,798.63	5,874.26	5,868.14		6.12
Do.....	1887			7,726.91		7,518.56	15,245.47	11,586.68		3,658.79
Do.....	1888				205,000.00	3,834.86	208,834.86	203,799.61		5,035.25
Contingent Navy.....	1884			141.25			141.25	141.25		
Do.....	1885*			8.59			8.59	8.59		
Do.....	1886			14,498.24			14,498.24		14,498.24	
Do.....	1887			6,234.50		2,120.24	8,354.74	2,776.55		5,578.19
Do.....	1888				7,000.00	27.99	7,027.99	1,900.58		5,126.51
Pay of civilian members Naval Advisory Board.....	1887			489.60			489.60	161.40		328.20
Pay of the Marine Corps prior to July 1.....	1879			23.20			23.20			23.20
Do.....	1885				276.99		276.99	276.99		
Pay of the Marine Corps, act of March 3.....	1885			186,482.83		4,119.25	190,602.08	2,255.12		188,346.96
Do.....	1887			110,091.19		7,681.35	117,772.54	102,633.73		15,138.81
Do.....	1888				651,662.88	60,523.07	712,185.95	618,270.63		93,915.32

Marine Corps:									
Provisions.....	1886		804.57	1,257.79		2,062.36	1,257.79	804.57	
Do.....	1887		3,306.17		4,197.58	7,503.75	2,332.38		5,171.37
Do.....	1888			62,155.60	355.52	62,511.12	59,560.33		2,950.79
Clothing.....	1886		5,942.62			5,942.62		5,942.62	
Do.....	1887		.32	5,384.03	1,905.17	7,289.52	5,384.03		1,905.49
Do.....	1888			75,200.00	4,040.18	79,240.18	78,700.00		540.18
Fuel.....	1886		3,802.47			3,802.47		3,802.47	
Do.....	1887		2,074.92		1,983.58	4,058.50	703.55		3,354.95
Do.....	1888			18,000.00	327.75	18,327.75	18,327.75		
Military stores.....	1886		26.90		.50	27.40		27.40	
Do.....	1887		3.68		45.98	49.66			49.66
Do.....	1888			9,797.00	377.10	10,174.10	10,171.70		2.40
Transportation and recruiting.....	1882*		5.00			5.00			5.00
Do.....	1885		11.00	121.00		132.00	20.00		112.00
Do.....	1886		2,640.34			2,640.34	88.00	2,552.34	
Do.....	1887		683.66		306.52	990.18	881.75		108.43
Do.....	1888			9,000.00	185.62	9,185.62	9,131.55		54.07
Repairs of barracks.....	1886		294.51			294.51		294.51	
Do.....	1887		34.21	1,963.60	163.03	2,160.84	2,072.81		88.03
Do.....	1888			14,530.00	664.00	15,194.00	15,194.00		
Forage for horses.....	1886		2,167.32			2,167.32		2,167.32	
Do.....	1887		601.24		770.21	1,371.45			1,371.45
Do.....	1888			4,000.00	30.20	4,030.20	3,500.00		530.20
Quarters for officers.....	1887		1.60		394.08	395.68	48.00		347.68
Hire of quarters.....	1888			6,624.00	48.00	6,672.00	6,624.00		48.00
Contingent.....	1881*		177.04			177.04		177.04	
Do.....	1882*		1.60		1.60				1.60
Do.....	1883*		11.33		11.33				11.33
Do.....	1884		20.58		20.58				20.58
Do.....	1885			.72	.72				.72
Do.....	1886		76.80	399.77		476.57	99.75	76.17	300.65
Do.....	1887		64.52		400.49	465.01	314.29		150.72
Do.....	1888			26,322.02	117.84	26,439.86	26,384.44		55.42
Naval Academy:									
Pay of professors and others.....	1886		3,799.41			3,799.41		3,799.41	
Pay of watchmen and others.....	1886		284.19			284.19		284.19	
Pay of mechanics and others.....	1886		92.40			92.40		92.40	
Pay of steam employes.....	1886		14.54			14.54		14.54	
Pay.....	1887		303.72		709.63	1,013.35	120.91		892.44
Do.....	1888			104,030.45	175.61	104,206.06	102,453.38		1,752.68
Special course.....	1887				2,140.17	2,140.17			2,140.17
Do.....	1888			5,000.00		5,000.00			5,000.00
Repairs.....	1886				1.17	1.17		1.17	
Do.....	1887				24.77	24.77	24.41		.36
Do.....	1888			36,000.00	1,452.27	37,452.27	30,828.58		6,623.69
Heating and lighting.....	1886				.10	.10		.10	
Do.....	1888			17,000.00	8,051.92	25,051.92	24,324.72		727.20
Carried forward.....			1,869,757.73	8,381,800.39	1,312,512.06	11,514,070.18	9,666,010.14	34,844.27	1,813,215.77

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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NAVAL ESTABLISHMENT—continued.										
Brought forward.....				\$1,869,757.73	\$8,331,800.39	\$1,312,512.06	\$11,514,070.18	\$9,666,010.14	\$34,844.27	\$1,813,215.77
Naval Academy—Continued.										
Library.....	1886					.15	.15		.15	
Do.....	1887					471.08	471.08	471.08		
Do.....	1888				2,000.00	1,000.00	3,000.00	2,291.42		708.58
Stationery.....	1886					8.11	8.11		8.11	
Do.....	1887			14.00		226.44	226.44			14.00
Do.....	1888				2,000.00	701.19	2,701.19	1,989.47		711.72
Chemistry.....	1887					50.94	50.94	50.90		.04
Do.....	1888				2,500.00	499.30	2,999.30	2,203.72		795.58
Stores.....	1887					.01	.01			.01
Do.....	1888				800.00	15.51	815.51	801.68		13.83
Materials.....	1888				1,000.00	500.00	1,500.00	1,465.06		34.94
Miscellaneous.....	1883*			.18						.18
Do.....	1883			.25						.25
Do.....	1887					74.95	74.95	74.95		
Do.....	1888				32,000.00	2,720.96	34,720.96	31,126.84		3,594.12
Board of Visitors.....	1886				117.83	356.11	473.94		356.11	117.83
Do.....	1887					122.76	122.76			122.76
Do.....	1888				1,500.00		1,500.00	1,500.00		
Navigation and navigation supplies.....	1886					46.02	46.02	46.02		
Do.....	1887			29,615.65		2,263.16	31,878.81	31,827.06		51.75
Do.....	1888				83,500.00	1,021.56	84,521.56	74,416.74		10,104.82
Bureau of Navigation:										
Civil establishment.....	1886			11.92			11.92		11.92	
Do.....	1887			.03		194.58	194.61	.94		193.67
Do.....	1888				9,000.00	82.19	9,082.19	9,082.00		.19
Contingent.....	1883*			.80			.80			.80
Do.....	1884			7.75			7.75			7.75
Do.....	1885			27.65			27.65			27.65
Do.....	1886			159.58	299.97	.35	459.90	77.04	82.89	299.97
Do.....	1887			1,630.93		554.88	2,185.81	933.71		1,252.10
Do.....	1888				5,000.00	336.20	5,336.20	3,172.45		2,163.75
Ocean surveys.....	1886			2,542.51			2,542.51		2,542.51	
Do.....	(†)			2,787.93	5,000.00		7,787.93	1,123.48		6,664.45
Publications of surveys of the Mexican coast.....				312.88	5,000.00	269.50	5,582.38	5,441.41		140.97
Observation of transit of Venus.....				3,510.84		235.98	3,746.82	2,855.59		891.23
Survey of the west coast of Mexico.....				4.65			4.65			4.65
New Naval Observatory.....				110,000.00			110,000.00	8,158.10		101,841.90

Ordnance and ordnance stores	1885*				.27	.27	.27		
Do.....	1886	264.83				264.83	144.96	119.87	
Do.....	1887	4,066.28			448.20	4,514.48	2,524.04		1,990.44
Do.....	1888		126,400.00		1,213.26	127,613.26	102,976.94		24,636.32
Bureau of Ordnance:									
Civil establishment	1886	3.17				3.17		3.17	
Do.....	1887	352.61			.94	353.55			353.55
Do.....	1888		24,525.00			24,525.00	24,200.66		324.44
Contingent	1883*	1.14				1.14			1.14
Do.....	1884	57.66				57.66			57.66
Do.....	1885*		5.00			5.00	5.00		
Do.....	1885	56.77	17.90			74.67			74.67
Do.....	1886	62.28	1,922.70			1,984.98	1,170.85		814.13
Do.....	1887	11.48	1,195.05		.50	1,207.03	781.27		425.76
Do.....	1888		5,000.00		1,735.18	6,735.18	6,734.22		.96
Repairs	1886	121.67				121.67		121.67	
Do.....	1887	2,454.58			17.92	2,472.50	330.07		2,142.43
Do.....	1888		15,000.00			15,000.00	13,859.66		1,140.34
Torpedo Corps.....	1885*		1.00		1.25	2.25	1.00	1.25	
Do.....	1886	3,447.38				3,447.38	89.37	3,358.01	
Do.....	1887	11,811.62			147.03	11,958.65	11,755.04		203.61
Do.....	1888		57,800.00		79.85	57,879.85	49,089.63		8,790.22
Torpedoes		50,000.00				50,000.00			50,000.00
Naval proving grounds.....		40,000.00				40,000.00			40,000.00
Ordnance materials, proceeds of sales.....		25,496.51	67,639.49			93,136.00	33,275.30		59,860.70
Breech-loading rifle cannon		19,709.57			2,182.28	21,891.85	8,763.57		13,128.28
Wire-wound guns		4,000.00				4,000.00			4,000.00
Testing American armor.....		24,917.03				24,917.03			24,917.03
Sale of small arms		215.31	2,432.50			2,647.81	904.59		1,743.22
Testing Clark's defective turrets.....		5,870.74			20.70	5,891.44	2,314.94		3,576.50
Purchase of steamer <i>Stiletto</i>		25,000.00				25,000.00			
Steel cruisers:									
Construction and repair.....		72.27	47,291.83		27.37	47,391.47	30,197.79		17,193.68
Machinery .....		.25	5,382.73		2.61	5,385.59	5,382.73		2.86
Equipment and recruiting		4,221.60				4,221.60	2,500.00		1,721.60
Navigation		8,971.93	2,500.00		440.46	11,912.39	419.23		11,493.11
Ordnance		25,088.32	175,000.00		296.15	200,384.47	48,444.06		151,940.41
Ordnance, gun carriages for the <i>Chicago</i>		9,884.85				9,884.85	2,858.40		7,026.45
Ordnance, powder for the <i>Boston</i>		1,200.01				1,200.01	1,136.63		63.38
Ordnance, freight and material.....		8,129.53			124.04	8,253.57	8,115.89		167.68
Ordnance, foreign and domestic bills.....		5.60				5.60			5.60
Ordnance, existing contracts.....		4,701.63				4,701.63	4,628.86		72.77
Care of monitors.....		151.50			48.50	200.00	151.50		48.50
Increase of the Navy, act March 3.....	1885	1,810,741.37			119,318.76	1,930,060.13	1,239,812.56		690,247.57
Vessels and monitors, act August 3.....	1886	2,453,240.95			1,773.13	2,455,014.08	1,166,374.80		1,289,639.28
Equipment of vessels.....	1885*		463.30			463.30	463.30		
Do.....	1886	89,346.39			76.25	89,422.64		89,422.64	
Do.....	1887	181,635.80			1,894.30	183,530.10	118,087.86		65,442.24
Carried forward		6,835,697.91	9,014,094.69		1,454,112.94	17,303,905.54	12,756,840.91	130,872.84	4,416,191.79

* And prior years.

† No year.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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NAVAL ESTABLISHMENT—continued.										
Brought forward				\$6,835,697.91	\$9,014,094.69	\$1,454,112.94	\$17,308,905.54	\$12,756,840.91	\$130,872.84	\$4,416,191.79
Equipment of vessels	1888				625,000.00	24,977.14	649,977.14	516,077.33		133,899.81
Equipment and Recruiting:										
Transportation and recruiting	1885*					746.50	746.50		746.50	
Do	1885			87.00	25.00		112.00			112.00
Do	1886			10,019.41			10,019.41	75.25	9,944.16	
Do	1887			834.01		2,937.50	3,771.51	2,914.23		857.28
Do	1888				25,000.00	3,267.07	28,267.07	27,666.94		600.13
Civil establishment	1886			61.17			61.17		61.17	
Do	1887			959.45		40.51	999.96			999.96
Do	1888				11,525.00	122.98	11,647.98	11,594.34		53.64
Contingent	1879*			2.64			2.64			2.64
Do	1883*			6.22			6.22			6.22
Do	1884			131.96			131.96			131.96
Do	1885*				661.53		661.53	661.53		
Do	1885			44.09	51.86		95.95	51.86		44.09
Do	1886			20.09	719.15	74.23	813.47	94.32		719.15
Do	1887			10,421.07		46.64	10,467.71	2,809.97		7,657.74
Do	1888				15,000.00	310.53	15,310.53	10,926.84		4,383.69
Maintenance of yards and docks	1883*			107.72			107.72			107.72
Do	1886			2,413.41			2,413.41		2,413.41	
Do	1887			10,627.31		293.53	10,920.84	10,894.55		26.29
Do	1888				170,000.00	1,974.79	171,974.79	156,944.21		15,030.58
Civil establishment, Yards and Docks	1886			26.85			26.85		26.85	
Do	1887			5,332.58		140.57	5,473.15			5,473.15
Do	1888				45,893.09		45,893.09	44,398.80		1,494.29
Contingent, Yards and Docks	1886			4,698.80			4,698.80		4,698.80	
Do	1887			199.13		205.79	404.92			404.92
Do	1888				20,000.00		20,000.00	8,861.15		11,138.85
Naval stations and coaling depots:										
Port Royal, S. C.				1,932.62			1,932.62	1,740.12		92.50
Isthmus of Panama				200,000.00			200,000.00			200,000.00
Naval training station:										
Coaster's Harbor Island, Rhode Island	1886			23.10			23.10		23.10	
Do	1887			2,381.45		92.56	2,474.01	2,227.81		196.20
Do	1888				14,000.00		14,000.00	10,871.28		3,128.72
Naval War College	1886			8.78			8.78		8.78	
Do	1887			490.99			494.90	494.14		76
Do	1888				25,000.00	558.50	25,558.50	25,481.23		77.27
Navy-yard, Boston										
Navy-yard, Boston, Mass., dry-dock				31,000.00		500.00	31,500.00	16,354.33		19,145.67

Navy-yard, Brooklyn, N. Y.	1886			.01				.01		
Do	1887			68,376.53		2,826.27	71,202.80	58,632.16		12,570.64
Navy-yard, Mare Island, Cal	1886			39,705.31			39,705.31	17,486.01		22,219.31
Do	1887			123,931.60		1,839.92	125,771.52	79,112.46		46,659.06
Do	1888				46,364.00		46,364.00	39,847.69		6,516.31
Officers' quarters, navy-yard, Mare Island, Cal				15,000.00	5,000.00		20,000.00	7,243.10		12,756.90
Navy-yard, Norfolk, Va.					20,000.00		20,000.00	3,330.23		16,669.77
Timber dry-docks.				1,100,000.00			1,100,000.00	302,468.75		797,531.25
Naval Asylum, Philadelphia, Pa.	1886			961.75			961.75		961.75	
Do	1887			16,000.60		71.50	16,162.10	12,450.93		3,711.17
Do	1888				63,167.00		63,167.00	43,813.78		19,353.22
Repairs and preservation navy-yards.	1886			3,330.27			3,330.27		3,330.27	
Do	1887			1,619.14		317.99	1,937.13	1,934.45		2.68
Do	1888				450,000.00	1,355.85	451,355.85	410,049.49		41,306.36
Enlistment bounties to seamen.	1877†			33.35			33.35			33.35
Do	1878			66.66			66.66			66.66
Do	1879			8.33			8.33			8.33
Do	1885				5,134.67		5,134.67	5,134.66	.01	
Medical Department.	1885*				206.00	.36	206.36	206.00	.36	
Do	1886			11,042.74			11,042.74	5.00	11,037.74	
Do	1887			17,296.28		114.48	17,410.76	6,480.21		10,930.55
Do	1888				57,500.00	63.61	57,563.61	50,502.79		7,060.82
Naval-hospital fund.	1886			3.96			3.96		3.96	
Do	1887†			.40			.40			.40
Do	1888				30,000.00	12.54	30,012.54	30,012.33		.21
Do	(†)			195,480.44	25,564.45	29,473.74	250,518.63	41,074.99		209,443.64
Bureau of Medicine and Surgery:										
Repairs	1885*					1.00	1.00		1.00	
Do	1886			177.90			177.90		177.90	
Do	1887			112.58			112.58	111.83		.75
Do	1888				20,000.00		20,000.00	19,259.60		740.40
Contingent	1883*			15.45			15.45			15.45
Do	1885*					4.85	4.85		4.85	
Do	1886			8,254.42		1.32	8,255.74		8,255.74	
Do	1887			6,280.67		104.70	6,385.37	4,470.48		1,914.89
Do	1888				25,000.00	24.46	25,024.46	20,420.22		4,604.24
Naval Hospital, Widow's Island, Me				49,975.00			49,975.00	40,218.22		9,756.78
Provisions, Navy	1879*			27.30			27.30			27.30
Do	1885*				10,595.44		10,595.44	10,595.44		
Do	1885				338.81		338.81			338.81
Do	1886			14,709.87		.61	14,770.48	14,770.48		
Do	1887			250,051.43		8,785.89	258,837.32	197,772.68		61,064.64
Do	1888				1,121,000.00	1,733.03	1,122,733.03	854,100.13		268,632.90
Clothing, Navy				313,873.01	105,482.76	49,204.79	468,560.56	277,241.49		191,319.07
Bureau of Provisions and Clothing:										
Small stores				103,592.01	24,259.01	14,504.21	142,355.23	53,839.61		88,515.62
Carried forward.				9,457,552.68	11,976,582.46	1,604,842.90	23,038,994.04	16,210,566.34	172,569.20	6,655,848.50

* And prior years.

† Prior to July 1

‡ No year.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1887.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1888.
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NAVAL ESTABLISHMENT—continued.										
Brought forward.....				\$9,457,558.68	\$11,976,582.46	\$1,604,842.90	\$23,038,084.04	\$16,210,566.34	\$172,569.20	\$6,655,848.50
Bureau of Provisions and Clothing—Cont'd.										
Civil establishment.....	1886			1.56			1.56		1.56	
Do.....	1887			4,537.00		607.72	5,144.72			5,144.72
Do.....	1888				70,000.00	230.78	70,230.78	68,283.32		1,947.46
Contingent.....	1883*			32.02			32.02			32.02
Do.....	1886			5,934.68		20	5,934.88		5,934.88	
Do.....	1887			26,043.21		235.34	26,278.55	10,603.32		15,675.23
Do.....	1887			3,365.59		2,067.46	5,433.05	4,543.15		889.90
Do.....	1888				50,000.00	1,411.85	51,411.85	51,302.33		109.52
Construction and Repair.....	1878†			56,644.10			56,644.10			56,644.10
Do.....	1885*				2,145.84		2,145.84	2,145.84		
Do.....	1886			3.78		.10	3.82		3.14	
Do.....	1887			47,263.16		6,420.16	53,683.32	47,411.58		6,271.74
Do.....	1887				943,691.25	66,168.53	1,009,859.78	897,607.75		112,252.03
Do.....	1888					17,235.05	105,587.48	91,925.92		13,661.56
Repairs of vessels.....				88,352.43						
Civil establishment, Construction and Repair.....	1886			1,148.17			1,148.17		1,148.17	
Do.....	1887			254.19		412.27	666.45	497.15		169.30
Do.....	1888				20,989.75	150.55	21,140.30	20,377.14		763.16
Bureau of Steam Engineering.....	1878†			21,731.68			21,731.68	4,504.27		17,227.41
Do.....	1883*			626.57			626.57			626.57
Do.....	1885*					17.96	17.96		17.96	
Do.....	1886			146,399.66		10,229.33	156,629.01	13,268.50	143,360.51	
Do.....	1887			58,353.27		10,139.73	68,493.00	49,793.58		18,699.42
Do.....	1888				675,000.00	9,772.29	684,772.29	626,247.27		58,525.02
Bureau of Steam Engineering:										
Civil establishment.....	1886			1,003.90			1,003.90		1,003.90	
Do.....	1887			7.18		.19	7.37			7.37
Do.....	1888				17,200.00		17,200.00	16,771.70		428.30
Contingent.....	1886			199.82			199.82		192.82	
Do.....	1887			500.00			500.00	248.91		251.09
Do.....	1888				500.00		500.00	350.95		149.05
Prize money to captors.....				477,355.14		1,245.92	478,601.06	3,647.34		474,953.72
Double-turreted monitors.....				4,552.74			4,552.74	2,698.50		1,854.24
Machinery, double-turreted monitors.....				115,452.32			115,452.32	56,695.63		58,756.69
Extra pay to officers and men who served in the Mexican war.....					5,781.51		5,781.51	5,781.51		
Extra pay to officers and men who served in the Pacific.....					339.91		339.91	339.91		

Increase of the Navy, gun-boats and cruisers	1,496,549.00	303.25	1,496,852.25	244,010.09	1,251,942.16
Increase of the Navy, vessels for coast and harbor defense	1,000,000.00		1,000,000.00	2,357.17	997,642.83
Increase of the Navy, monitors and vessels	2,420,000.00	11,100.00	2,431,100.00	147,244.56	2,283,855.44
Increase of the Navy, armament	3,068,671.65	6,004.85	3,074,676.50	448,827.94	2,625,848.56
Increase of the Navy, armor and gun steel	3,999,929.14		3,999,929.14	43,078.53	3,956,850.61
Indemnity for lost clothing	1876 120.00		120.00		120.00
Do.	1877 60.00		60.00		60.00
Do.	1878 40.00		40.00		40.00
Do.	1885 1,384.02		1,384.02	1,324.02	60.00
Do.	1877 27.46		27.46		27.46
Do.	1878 71.11		71.11	37.75	33.36
Do.	1879 31.16		31.16		31.16
Do.	1880 17.45		17.45		17.45
Do.	1881 2.61		2.61		2.61
Do.	1882 29.09		29.09		29.09
Do.	1884 51,451.22	7,998.99	59,450.21	1,402.87	58,047.34
Do.	1885 1,337.47		1,337.47	1,326.25	11.22
Destruction of clothing and bedding for sanitary reasons	101.71	346.65	448.36	346.65	101.71
Removal and burial of remains of Lieut. Commander George W. De Long and companions	15,394.71		15,394.71	12.50	15,382.21
Payment of officers and crew of the U. S. S. <i>Kearsarge</i> for destruction of the <i>Atabama</i>		541.04	541.04	541.04	
Payment of Japanese award	32,302.14		32,302.14	285.75	32,016.39
Relief of the children of O. H. Berryman and others	12,367.84		12,367.84		12,367.84
Relief of the survivors and others, exploring steamer <i>Jeannette</i>		900.00	900.00	900.00	
Relief of sufferers by wreck of the U. S. S. <i>Ashuelot</i>		2,042.00	2,042.00	2,042.00	
Expenses in connection with the Arctic expedition	3,833.62		3,833.62		3,833.62
Navy-pension fund		420,000.00	420,000.00		420,000.00
Mileage, Navy (Graham decision)	2,134.08	27,997.11	30,131.19	29,179.99	951.20
Gratuity to machinists in lieu of re-enlistment		918.00	918.00	918.00	
Payment to the New England Transfer Company for damages by collision		76.50	76.50	76.50	
Payment to William H. Baird for damages by collision		1,393.07	1,393.07	1,393.07	
General account of advances	¶ 1,712,146.03	4,810,016.25	3,097,870.22	4,380,712.71	¶ 1,282,842.49
Total naval establishment	20,908,277.06	14,219,166.58	6,566,643.37	41,694,087.01	23,493,129.98
				324,239.14	17,876,717.89

*And prior years.

†Act June 14.

‡Prior to July 1.

§Act July 7.

||\$356,833 transferred to the Interior Pensions ledger.

¶¶Debit balances.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1887, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1877.	Appropriations for the fiscal year ending June 30, 1888.	Repayments made during the fiscal year 1888.	Aggregate available for the fiscal year ending June 30, 1888.	Payments during the fiscal year ending June 30, 1888.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations, June 30, 1888.
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RECAPITULATION.										
Treasury				\$18,043,077.50	\$33,312,961.16	\$1,065,695.01	\$52,391,633.76	\$36,256,025.61	\$1,163,149.48	\$14,972,458.47
Diplomatic				877,472.90	2,184,362.19	48,051.75	3,109,886.84	1,641,464.19	111,913.37	1,356,509.28
Judiciary				375,743.92	4,405,560.82	217,016.54	4,998,321.28	4,327,003.64	73,378.20	597,939.44
Customs				2,938,027.27	20,839,236.75	581,354.04	24,358,618.06	20,940,809.10	522,967.74	2,894,841.13
Interior (civil)				3,525,294.72	7,365,319.25	82,580.85	10,973,194.82	7,942,049.26	708,093.42	2,323,052.14
Internal revenue				626,575.45	3,972,502.29	22,969.31	4,622,047.05	3,832,527.25	342,612.43	446,907.37
Public debt (redemption)					249,759,758.05	500.00	249,760,258.05	249,760,258.05		
Public debt (interest)					44,760,814.36	286,669.81	45,047,484.17	45,001,677.28	45,806.89	
Public debt (premium)					8,270,842.46		8,270,842.46	8,270,842.46		
Interior (Indians)				17,235,168.32	7,459,547.60	208,689.87	24,903,405.79	6,457,937.74	323,012.70	18,120,455.35
Interior (pensions)				4,088,915.54	84,403,191.56	3,765,277.75	92,257,384.85	84,053,786.52	1,402,796.24	6,800,802.09
Military establishment				15,714,848.36	33,788,324.22	1,418,194.43	50,921,367.01	39,940,690.54	1,056,298.57	9,924,371.90
Naval establishment				20,908,277.06	14,219,166.58	6,566,643.37	41,694,087.01	23,493,129.98	324,239.14	17,876,717.89
Total				84,333,401.13	514,741,487.29	14,233,642.73	613,308,531.15	531,918,201.91	6,076,268.18	75,314,061.06

PUBLIC DEBT OF THE UNITED STATES OUTSTANDING JUNE 30, 1888.

	Receipts.	Redemptions.	Excess of receipts.	Excess of redemptions.	Outstanding.
Old debt					\$55,943.36
Treasury notes, prior to 1846					84,046.99
Treasury notes, 1846					6,900.00
Treasury notes, 1847					600.00
Loan of 1847					1,250.00
Texas indemnity					20,000.00
Mexican indemnity					1,104.91
Bounty land stock					7,575.00
Treasury notes, 1857					2,600.00
Loan of 1858					2,000.00
Loan of 1860					10,000.00
Treasury notes, March 2, 1861					3,900.00
Loan of 1861					6,000.00
Treasury notes (legal tenders), 1862	\$63,652,000	\$63,652,000.00			346,681,016.00
Treasury notes (demand), 1861		322.50		\$322.50	56,807.50
Loan of July and August, 1861		34,350.00		34,350.00	167,124.55
Seven-thirties of 1861		5,000.00		5,000.00	58,835.34
Oregon war debt		150.00		150.00	3,700.00
Five-twenties of 1862	500	11,800.00		11,300.00	176,350.00
Temporary loan of 1862					13,012,420.23
Certificates of indebtedness of 1862					4,000.00
Fractional currency, 1862		24,320.55		24,320.55	15,298,577.82
One and two year notes, 1863		1,770.00		1,770.00	63,835.00
Compound-interest notes		3,350.00		3,350.00	189,530.00
Loan (1881's) of 1863		4,500.00		4,500.00	20,550.00
Ten-forties of 1864		7,850.00		7,850.00	62,600.00
Seven-thirties of 1864 and 1865		1,300.00		1,300.00	134,079.88
Five-twenties of June, 1864					51,696.00
Five-twenties of June, 1865		1,500.00		1,500.00	25,650.00
Coin certificates (gold), 1863	85,100,000	64,623,667.00	\$20,536,333		142,023,150.00
Consols of 1865		26,350.00		26,350.00	153,250.00
Consols of 1867		97,550.00		97,550.00	281,200.00
Consols of 1868		1,250.00		1,250.00	72,150.00
Three per cent. certificates					5,000.00
Navy pension fund					1,000,000.00
Funded loan of 1881		83,100.00		83,100.00	94,050.00
Certificates of deposit, 1872	30,260,000	24,675,000.00	5,585,000		14,665,000.00
Funded loan, 1891		27,792,950.00		27,792,950.00	222,207,050.00
Funded loan, 1907	48,150	23,671,350.00		23,623,200.00	714,177,400.00
Silver certificates	105,896,000	21,947,378.00	83,948,622		229,491,772.00
Refunding certificates		37,200.00		37,200.00	138,050.00
Loan of July 12, 1882		23,056,250.00		23,056,250.00	722,900.00
Total	285,016,650	249,760,258.05	110,069,955	74,813,563.05	1,701,234,668.58
Amount of public debt outstanding June 30, 1888					1,701,234,668.58
Deduct amount held for reduction of fractional currency, act June 21, 1879					8,375,934.00
Add Pacific Railroad bonds				64,623,512	1,692,858,734.58
Add discrepancy (1872)				250	64,623,762.00
Deduct certificates held as cash, viz:					1,757,482,496.58
Legal tenders				250,000	
Gold certificates				22,135,780	
Silver certificates				29,104,396	51,490,176.00
Amount of public debt outstanding as per public-debt statement for the month of June, 1888					1,705,992,320.58

PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, EMBRACING THE ISSUE AND REDEMPTION OF THE BONDED INDEBTEDNESS OF THE UNITED STATES FOR THE PAYMENT OF THE REVOLUTIONARY DEBT (FOREIGN AND DOMESTIC), MISSISSIPPI STOCK, LOUISIANA PURCHASE, UNITED STATES BANK STOCK, AND SIX PER CENT. NAVY STOCK.

For detailed statements of the principal of the debt see "Statement of the Public Debt," issued by the Register's Office as Treasury Department Executive Document No. 818, pages 55-70. The public debt, as stated in the table, page 146, Register's Report, 1885, for the 1791 *et sequitur*, is the unfunded amount of the indebtedness of the Government, and will therefore exhibit large discrepancies, year by year, with this table, which is the funded amount issued and paid of the obligations of the Government. Both statements, however, arrive at the same result in 1836, viz, \$272,793.02, being the amount of the debt then outstanding.]

Year.	Issue.	Discount.	Total.	Redemptions.	Excess of issues over redemptions.	Excess of redemptions over issues.	Principal of debt at the close of year.
1791	\$15,460,608.37		\$15,460,608.37	\$818,919.92	\$14,641,688.45		\$14,641,688.45
1792	5,332,101.91		5,332,101.91	1,979,799.94	3,352,301.97		17,993,990.42
1793	1,124,000.00		1,124,000.00	2,288,301.06		\$1,162,301.06	16,831,689.36
1794	4,600,000.00		4,600,000.00	2,157,448.63	2,442,551.37		19,274,240.73
1795	5,324,900.00		5,324,900.00	4,490,549.72	834,350.28		20,108,591.01
1796	320,000.00		320,000.00	1,819,372.75		1,499,372.75	18,609,218.26
1797	70,000.00	\$10,000.00	80,000.00	1,681,400.00		1,601,400.00	17,007,818.26
1798	230,000.00		230,000.00	305,539.55		75,539.55	16,932,278.71
1799	5,079,200.00		5,079,200.00	360,000.00	4,719,200.00		21,651,478.71
1800	1,852,900.00		1,852,900.00	600,000.00	1,252,900.00		22,904,378.71
1801	231,300.00		231,300.00	1,201,500.00		970,200.00	21,934,178.71
1802				2,482,394.92		2,482,394.92	19,451,783.79
1803				3,500,427.39		3,500,427.39	15,951,356.40
1804	11,250,000.00		11,250,000.00	1,926,200.00	9,323,800.00		25,275,156.40
1805				2,565,909.63		2,565,909.63	22,709,246.77
1806				1,450,800.00		1,450,800.00	21,258,446.77
1807	2,719,178.61		2,719,178.61	3,108,907.62		389,729.01	20,868,717.76
1808	5,434,723.21		5,434,723.21	2,535,106.57	2,899,616.64		23,768,334.40
1809				5,104,631.78		5,104,631.78	18,663,702.62
1810	2,750,000.00		2,750,000.00	1,346,456.96	1,403,543.04		20,067,245.66
1811				6,814,218.00		6,814,218.00	13,253,027.66
1812	15,583,020.58		15,583,020.58	1,588,199.97	13,994,820.61		27,247,848.27
1813	26,423,761.14	2,109,377.43	28,533,138.57	2,288,679.34	26,244,459.23		53,492,307.50
1814	23,377,826.00	2,982,477.20	26,360,303.20	6,099,036.05	20,261,267.15		73,753,574.65
1815	37,115,269.48	1,076,826.97	38,192,096.45	4,546,838.06	33,645,258.39		107,398,833.04
1816	11,990,121.00	682,689.88	12,672,810.88	11,560,812.85	1,111,998.03		108,510,831.07
1817	8,092,316.38		8,092,316.38	25,895,013.70		17,802,697.32	90,708,133.75
1818	25,281.21		25,281.21	6,401,006.36		6,375,725.15	84,332,408.60
1819	59,376.62		59,376.62	7,540,362.07		7,480,985.45	76,851,423.15
1820	3,240,742.73		3,240,742.73	3,253,641.92		12,899.19	76,838,523.96
1821	4,740,106.54		4,740,106.54	2,779,804.60	1,960,301.94		78,798,825.96
1822	58,962.32		58,962.32	2,165,934.74		2,106,972.42	76,691,853.48
1823	2,413.62		2,413.62	11,690.07		9,276.45	76,682,577.03
1824	8,855,370.34		8,855,370.34	8,119,278.62	736,091.72		77,418,668.75
1825	5,609,925.90		5,609,925.90	14,658,757.22		9,048,831.32	68,369,837.43

1826							
1827	1,539,336.16		1,539,336.16	7,000,404.42		5,461,068.26	62,908,769.17
1828				7,103,952.85		7,103,952.85	55,804,816.32
1829				5,961,349.33		5,961,349.33	49,843,466.99
1830				11,073,278.44		11,073,278.44	38,770,188.55
1831				12,422,713.29		12,422,713.29	26,347,475.26
1832				10,654,856.93		10,654,856.93	15,692,618.33
1833				5,993,646.44		5,993,646.44	9,698,971.89
1834				3,283,896.77		3,283,896.77	6,415,075.12
1835				2,424,253.11		2,424,253.11	3,990,822.01
1836				3,912,496.58		3,912,496.58	78,325.43
				47,667.36		47,667.36	*30,658.07
Total	208,492,742.12	6,861,371.48	215,354,113.60	215,323,455.53	138,824,148.82	138,793,490.75	

* Amount outstanding 1836	\$30,658.07
Add over-redemptions (Bayley, page 189)	44,175.46
	<u>74,833.53</u>
Deduct short redemptions (Bayley, page 189)	\$46,221.01
Outstanding (Bayley, page 189)	1,907.20
	<u>48,128.21</u>
	26,705.32
Interest and re-imbusement, domestic debt (unfunded)	133,841.55
Three per cent., 6 per cent., and deferred 6 per cent. (unfunded)	42,231.32
Interest on old funded debt (unfunded)	8,343.45
Re-imbursing registered debt (unfunded)	4,006.38
Debit outstanding 1836, subsequently redeemed	215,128.02

Forward	\$215,128.02
Debt outstanding 1836, still unredeemed, viz:	
Bayley, page 189, as above	\$1,907.20
Three per cent., 6 per cent., and deferred 6 per cent. (Bayley, page 110)	55,757.80
	<u>57,665.00</u>
Correct amount outstanding 1836	272,793.02
Amount outstanding 1836, as per Register's Report, 1885, page 146	336,957.83
Deduct interest (not included)	64,164.81
Corrected principal of debt outstanding January 1, 1837	<u>272,793.02</u>

PRINCIPAL OF THE PUBLIC DEBT ON THE 1ST OF JANUARY OF EACH YEAR FROM 1837 TO 1843, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1888.

[For detailed statements of the principal of the public debt see "Statement of the Public Debt," issued by the Register's Office, as Treasury Department Executive Document No. 818, pages 71-88.]

Year.	Received from loans.	No money received in the Treasury. Discounts, etc.	Net receipts, including discount, etc.	Redemptions.	Excess of net receipts.	Excess of redemptions.	Principal of debt.
1836	a\$272,793.02		a\$272,793.02		a\$272,793.02		a\$272,793.02
1837	2,992,989.15		2,992,989.15	\$21,822.91	2,971,166.24		3,243,959.26
1838	12,716,820.86		12,716,820.86	5,590,723.79	7,126,097.07		10,370,056.33
1839	3,857,276.21		3,857,276.21	10,718,153.53		\$6,860,877.32	3,509,179.01
1840	5,589,547.51		5,589,547.51	3,912,015.79	1,677,531.72		5,186,710.73
1841	13,659,317.38		13,659,317.38	5,315,712.19	8,343,605.19		13,530,315.92
1842	14,808,735.64		14,808,735.64	7,801,990.09	7,006,745.55		20,537,061.47
1843	12,479,708.36	b\$42,417.80	12,522,126.16	338,012.64	12,184,113.52		32,721,174.99
1844	1,877,181.35		1,877,181.35	11,158,450.85		9,281,269.50	23,439,905.49
1845				7,536,349.49		7,536,349.49	15,903,556.00
1846				375,100.04		375,100.04	15,528,455.96
1847				5,596,067.65	23,299,621.66		38,828,077.62
1848	28,872,399.45	c23,289.86	28,895,689.31	13,038,372.54	8,218,327.46		47,046,405.08
1849	21,256,700.00		21,256,700.00	12,804,828.54	16,016,996.46		63,063,401.54
1850	28,588,750.00	d233,075.00	28,821,825.00	3,655,035.14	390,914.86		63,454,316.40
1851	4,045,950.00		4,045,950.00	654,951.45	4,852,022.47		68,306,338.87
1852	203,400.00	e4,303,573.92	5,506,973.92	2,151,754.31		2,105,454.31	66,200,884.56
1853	46,300.00		46,300.00	6,412,574.01		6,396,224.01	59,804,660.55
1854	16,350.00		16,350.00	17,574,144.76		17,560,895.28	42,243,765.27
1855	3,297.81	f9,951.67	13,249.48	6,656,065.86		6,655,265.86	35,588,499.41
1856	800.00		800.00	3,614,618.66		3,614,418.66	31,974,080.75
1857	200.00		200.00	3,276,606.05		3,272,706.05	28,701,374.70
1858	3,900.00		3,900.00	7,505,250.82	16,212,049.18		44,913,423.88
1859	23,717,300.00		23,717,300.00	14,702,543.15	13,584,956.85		58,498,380.73
1860	28,287,500.00		28,287,500.00	14,431,370.00	6,345,450.00		64,843,830.72
1861	20,776,800.00		20,776,800.00	18,142,900.00	25,738,585.84		90,582,416.57
1862	41,861,709.74	g2,019,776.10	43,881,485.84	96,096,922.09	433,595,538.41		524,177,954.98
1863	529,692,460.50		529,692,460.50	181,086,635.07	595,595,726.50		1,119,773,681.48
1864	776,682,361.57		776,682,361.57	432,822,014.03	607,361,214.68		1,815,830,913.42
1865	1,128,834,245.97	h45,000.00	1,128,879,245.97	393,254,282.13	869,098,098.55		2,684,929,011.97
1866	1,472,224,740.85	i4,234,599.38	1,476,459,440.23	620,263,249.10	91,617,056.85		2,776,546,068.92
1867	712,851,553.05	j971,247.00	711,880,306.05	735,536,980.11		95,110,069.82	2,681,435,999.10
1868	640,426,910.29		640,426,910.29	692,549,685.88		66,437,752.68	2,614,998,246.42
1869	625,111,433.20	k1,000,500.00	626,111,933.20	21,000.00		23,285,637.25	2,591,762,609.17
1870	238,678,081.06		238,678,081.06	261,912,718.31		107,779,788.13	2,483,982,823.04
1871	285,474,496.00		285,474,496.00	m36,343.54		130,771,490.72	2,353,211,332.32
1872	268,810,131.49		268,810,131.49	n399,545,278.67			

1872	305,047,054.00	305,047,054.00	405,007,307.54	99,960,253.54	2,253,251,078.78	
1873	214,931,017.00	214,931,017.00	233,699,352.58	18,768,335.58	2,234,482,743.20	
1874	439,272,535.46	439,272,535.46	422,065,060.23	17,207,475.23	2,251,690,218.43	
1875	387,971,556.00	387,971,556.00	407,377,492.48	19,405,936.48	2,232,284,281.95	
1876	397,455,808.00	397,455,808.00	449,345,272.80	51,889,464.80	2,180,394,817.15	
1877	348,871,749.00	348,871,749.00	323,965,424.05	24,908,324.95	2,205,301,142.10	
1878	404,581,201.00	404,581,201.00	353,678,944.90	50,904,256.10	2,256,205,398.20	
1879	792,807,643.00	792,807,643.00	699,445,809.16	93,361,833.84	2,349,567,232.04	
1880	211,814,103.00	211,814,103.00	432,590,280.41	220,776,177.41	2,128,791,054.63	
1881	113,750,534.00	113,750,534.00	165,152,335.05	51,401,801.05	2,077,389,253.58	
1882	126,945,724.00	126,945,724.00	271,646,299.55	150,700,575.55	1,926,688,678.03	
1883	555,942,564.00	555,942,564.00	590,048,829.96	34,141,265.96	1,892,547,412.07	
1884	206,877,886.00	206,877,886.00	260,520,690.50	53,642,804.50	1,838,904,607.57	
1885	245,196,303.00	245,196,303.00	211,760,353.43	33,435,949.57	1,872,340,557.14	
1886	116,314,850.00	116,314,850.00	205,216,709.36	39,850.00	1,783,438,697.78	
1887	154,440,900.00	154,440,900.00	271,901,321.15	29,606,375.00	1,665,978,276.63	
1888	285,016,650.00	285,016,650.00	249,760,258.05	110,069,955.00	1,701,234,688.58	
Total	12,245,960,217.92	11,940,936.73	12,257,901,154.65	10,556,666,486.07	3,199,736,649.13	1,498,501,980.55

a Principal of debt, as assumed, Finance Report, 1871, \$336,957.83; deduct items of interest not included, \$64,164.81; remainder, \$272,793.02. (See previous table for explanation of this.)

b \$42,417.80, discount on loan of 1842.

c \$23,289.86, purloined Treasury notes twice redeemed.

d \$233,075, war bounty stock.

e \$5,000,000, Texan indemnity bonds; \$303,573.92, Mexican bonds.

f \$9,900, war bounty stock; \$51.67, interest on old debt—repayments.

g \$2,019,776.10, discount on bonds of February 8, 1861.

h \$45,000 seven-thirty notes of 1861, returned by Treasurer as not issued, and canceled.

i \$4,204,599.38, discount on loan of July and August, 1861; \$30,000, bonds issued in lieu of bonds stolen, Plainfield Bank of New Jersey.

Premiums of five-twenty bonds of 1865, erroneously included	\$995,247
Old demand notes, stolen and recirculated	\$18,000
Legal-tender notes, stolen and recirculated	6,000
	24,000
Net amount erroneously included	971,247
k Navy pension fund, \$1,000,000; lost note of 1860, \$500.	
l \$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1884.	
m Part of principal, certificates of indebtedness	36,483.54
Deduct excess of expenditures, two-year notes of 1863	140.00
	36,343.54

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, BY DISTRICTS, FOR THE FISCAL YEAR ENDING JUNE 30, 1888.

Portland, Me	\$73,558.30	
Belfast, Me	2,657.69	
Kennebunk, Me	627.84	
Aroostook, Me	11,272.89	
Passamaquoddy, Me	25,362.17	
Waldoborough, Me	6,708.20	
Machias, Me	1,841.29	
Saco, Me	800.65	
Frenchman's Bay, Me	3,659.47	
Bangor, Me	14,794.14	
Wiscasset, Me	4,008.45	
Castine, Me	3,627.28	
Bath, Me	7,332.94	
York, Me	265.00	
Portsmouth, N. H		\$156,526.31
Vermont, Vt		6,503.85
Fall River, Mass	4,626.28	87,928.81
Edgartown, Mass	3,359.27	
Plymouth, Mass	3,921.87	
Barnstable, Mass	7,643.35	
New Bedford, Mass	6,260.23	
Newburyport, Mass	2,248.72	
Marblehead, Mass	2,016.73	
Boston, Mass	760,242.35	
Salem, Mass	3,465.59	
Nantucket, Mass	321.65	
Gloucester, Mass	10,242.86	
Newport, R. I	2,958.26	811,349.35
Providence, R. I	17,750.04	
New Haven, Conn	16,807.40	20,708.30
Fairfield, Conn	2,728.64	
Middletown, Conn	12,766.86	
Stonington, Conn	1,804.67	
New London, Conn	4,374.24	
Dunkirk, N. Y	1,677.00	38,481.81
Buffalo, N. Y	70,282.18	
Niagara, N. Y	45,444.83	
Albany, N. Y	15,388.50	
Oswegatchie, N. Y	17,724.83	
New York, N. Y	2,833,470.25	
Cape Vincent, N. Y	12,683.49	
Genesee, N. Y	29,490.41	
Oswego, N. Y	44,133.48	
Champlain, N. Y	30,946.72	
Sag Harbor, N. Y	845.81	
Newark, N. J	1,687.59	3,102,087.50
Perth Amboy, N. J	13,787.81	
Burlington, N. J	218.25	
Little Egg Harbor, N. J	1,380.13	
Great Egg Harbor, N. J	1,061.10	
Bridgeton, N. J	464.05	
Pittsburgh, Pa	32,329.84	18,598.98
Erie, Pa	4,241.96	
Philadelphia, Pa	472,325.50	
Delaware, Del		508,897.30
Baltimore, Md	258,206.01	7,531.77
Annapolis, Md	1,585.90	
Eastern, Md	2,041.49	
Georgetown, D. C		261,833.40
Petersburgh, Va	1,578.72	5,909.50
Tappahannock, Va	720.04	
Yorktown, Va	10,070.48	
Norfolk, Va	13,017.54	
Richmond, Va	7,675.14	
Alexandria, Va	1,786.59	
Cherrystone, Va	3,225.41	
Wheeling, W. Va		38,073.92
Beaufort, N. C	1,805.00	1,280.22
Wilmington, N. C	11,974.76	
Pamlico, N. C	3,839.29	
Albermarle, N. C	2,380.00	
		19,999.05

Charleston, S. C.	\$16, 119. 59	
Beaufort, S. C.	5, 185. 98	
Georgetown, S. C.	1, 803. 00	\$23, 108. 57
Brunswick, Ga.	10, 068. 47	
Saint Mary's, Ga.	1, 531. 30	
Savannah, Ga.	19, 176. 89	
Atlanta, Ga.	1, 258. 92	33, 085. 58
Apalachicola, Fla.	2, 414. 37	
Saint Augustine, Fla.	1, 872. 84	
Saint John's, Fla.	699. 63	
Key West, Fla.	59, 092. 30	
Fernandina, Fla.	2, 881. 29	
Saint Mark's, Fla.	3, 507. 10	
Pensacola, Fla.	4, 743. 61	75, 211. 14
Mobile, Ala.		13, 339. 22
Pearl River, Miss.	6, 012. 15	
Natchez, Miss.	500. 00	
Vicksburg, Miss.	125. 00	6, 637. 15
New Orleans, La.	267, 634. 96	
Teche, La.	4, 707. 42	272, 342. 38
Corpus Christi, Tex.	26, 793. 09	
Brazos, Tex.	39, 685. 75	
Paso del Norte, Tex.	44, 101. 82	
Galveston, Tex.	49, 330. 70	
Saluria, Tex.	21, 761. 21	181, 672. 57
Chattanooga, Tenn.	1, 316. 00	
Memphis, Tenn.	5, 182. 19	
Nashville, Tenn.	309. 50	6, 813. 69
Paducah, Ky.	175. 00	
Louisville, Ky.	24, 966. 43	25, 141. 43
Cinc'nnati, Ohio.	54, 318. 80	
Sandusky, Ohio.	3, 352. 35	
Cuyahoga, Ohio.	22, 708. 76	
Miami, Ohio.	7, 460. 93	87, 840. 84
Detroit, Mich.	57, 867. 88	
Superior, Mich.	10, 214. 67	
Huron, Mich.	48, 471. 60	
Michigan, Mich.	5, 599. 21	122, 153. 36
Evansville, Ind.	763. 30	
Indianapolis, Ind.	9, 857. 69	10, 620. 99
Galena, Ill.	937. 05	
Chicago, Ill.	139, 831. 50	140, 768. 55
Milwaukee, Wis.	14, 109. 27	
La Crosse, Wis.	939. 55	15, 048. 82
Duluth, Minn.	5, 419. 46	
Minnesota, Minn.	39, 758. 06	45, 177. 52
Dubuque, Iowa.	516. 55	
Burlington, Iowa.	621. 63	1, 138. 18
Kansas City, Mo.	9, 804. 56	
Saint Louis, Mo.	70, 957. 32	
Saint Joseph, Mo.	5, 884. 07	86, 645. 95
Montana and Idaho.		2, 187. 16
Puget Sound, Wash.		43, 751. 93
Sitka, Alaska.		15, 250. 88
Denver, Colo.		5, 640. 64
Willamette, Oregon.	22, 633. 28	
Southern, Oregon.	2, 090. 00	
Oregon, Oregon.	10, 850. 70	
Yaquina, Oregon.	1, 170. 00	41, 743. 98
Omaha, Nebr.		2, 691. 49
Humboldt, Cal.	1, 713. 12	
San Diego, Cal.	12, 640. 43	
San Francisco, Cal.	858, 023. 47	
Wilmington, Cal.	14, 485. 12	386, 862. 14
Amount paid by disbursing agents for salaries, etc.	202, 536. 20	
Contingent expenses and fees in customs cases.	13, 875. 65	
Transportation.	856. 70	
Miscellaneous, rent, stationery, etc.	209, 385. 10	
		428, 853. 65
Total net expenditures.		7, 156, 187. 77

EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1888, EMBRACING SALARIES AND EXPENSES OF COLLECTORS AND OF SUPERVISORS AND SUBORDINATE OFFICERS.

Alabama		\$15,522.08
Arkansas		27,280.86
California, first district	\$49,292.09	
fourth district	30,420.00	
Colorado		79,652.09
Connecticut		15,716.10
Delaware		29,462.44
Florida		323.90
Georgia		12,404.42
Illinois, first district	76,217.81	
fourth district	1,448.22	
fifth district	78,432.72	
eighth district	31,693.03	
thirteenth district	20,844.98	
Indiana, sixth district	47,432.57	208,636.76
seventh district	25,436.94	
eleventh district	311.38	
Iowa, second district	1,210.32	73,180.89
third district	12,387.23	
fourth district	23,323.34	
Kansas		36,920.89
Kentucky, second district	70,630.94	16,627.96
fifth district	209,542.10	
sixth district	72,503.88	
seventh district	81,304.30	
eighth district	65,808.99	
Louisiana		499,790.21
Maryland		30,980.72
Maine		90,358.00
Massachusetts, third district	60,587.30	301.89
tenth district	902.10	
Michigan, first district	28,518.82	61,489.40
fourth district	9,756.99	
Minnesota		38,275.81
Missouri, first district	53,059.26	18,976.02
fourth district	356.05	
sixth district	38,392.22	
Montana		91,807.53
Nebraska		20,537.30
Nevada		36,942.87
New Mexico		206.67
New Hampshire		11,854.04
New Jersey, first district	12,687.77	17,858.00
third district	1,721.32	
fifth district	39,091.98	
New York, first district	45,938.26	53,501.07
second district	39,299.28	
third district	51,561.65	
fourteenth district	31,347.67	
fifteenth district	87.53	
twenty-first district	23,367.18	
twenty-eighth district	38,646.47	
North Carolina, fourth district	77,562.47	235,248.04
fifth district	179,982.37	
Ohio, first district	98,313.18	257,544.84
sixth district	639.63	
tenth district	21,611.20	
eleventh district	23,392.81	
eighteenth district	30,454.38	
Oregon		174,411.20
Pennsylvania, first district	87,181.30	16,290.82
ninth district	64,920.90	
twelfth district	29,918.26	
nineteenth district	396.25	
twenty-second district	310.53	
twenty-third district	106,515.91	
Rhode Island		259,243.75
South Carolina		749.21
Tennessee, second district	27,340.98	26,458.96
fifth district	61,268.39	
		88,609.37

EXPENDITURES FOR ASSESSING AND COLLECTING INTERNAL REVENUE, ETC.—Cont'd.

Texas, first district.....	\$270.78	
third district.....	20,293.15	
fourth district.....	16,970.11	
		\$37,534.04
Vermont.....		15.58
Virginia, second district.....	42,586.95	
fourth district.....	312.00	
sixth district.....	81,609.02	
		124,507.97
West Virginia.....		26,079.20
Wisconsin, first district.....	34,016.66	
second district.....	15,090.95	
third district.....	100.48	
sixth district.....	342.75	
		49,610.84
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified by districts.....		604,522.41
Paid for transportation.....		5,783.93
Paid for telegraphing.....		465.22
Paid for miscellaneous.....		64,109.02
Total.....		3,626,038.91

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
MOBILE, ALA.		SAN FRANCISCO, CAL.	
1 collector (salary and fees).....	\$1,831.93	1 collector.....	\$7,000.00
1 special deputy collector and cashier	1,050.00	3 deputy collectors, \$3,625.....	10,875.00
1 deputy collector.....	1,400.00	1 auditor.....	3,800.00
1 clerk, \$1,400.....	700.00	1 cashier.....	3,200.00
3 inspectors (day), \$1,095.....	3,285.00	1 adjuster of duties.....	2,800.00
1 inspector (day).....	552.00	2 clerks, \$2,000.....	4,000.00
1 inspector (night).....	730.00	14 clerks, \$1,800.....	25,200.00
1 inspector (night).....	368.00	10 clerks, \$1,600.....	16,000.00
1 inspector and acting appraiser, etc	1,277.50	1 clerk.....	1,500.00
1 messenger.....	730.00	4 clerks, \$1,400.....	5,600.00
1 machinist.....	840.00	5 clerks, \$1,200.....	6,000.00
1 wheelman.....	480.00	1 clerk and messenger.....	1,000.00
1 deck-hand.....	480.00	7 store-keepers, \$1,400.....	9,800.00
1 coal-passer.....	480.00	1 superintendent of laborers.....	1,100.00
16 Total.....	14,804.43	14 laborers, \$840.....	11,760.00
SITKA, ALASKA.		4 messengers, \$840.....	3,360.00
1 collector (salary and fees).....	3,213.18	2 beatmen, \$840.....	1,680.00
1 special deputy collector.....	1,800.00	4 watchmen, \$780.....	3,120.00
1 deputy collector.....	1,500.00	1 naval officer.....	5,000.00
3 deputy collectors, \$1,400.....	4,200.00	1 deputy naval officer.....	3,125.00
1 deputy collector.....	1,200.00	2 clerks, \$1,800.....	3,600.00
2 inspectors (afloat), \$3 per diem.....	2,190.00	5 clerks, \$1,600.....	8,000.00
3 watchmen, \$3 per diem.....	867.00	1 clerk.....	1,400.00
1 janitor.....	360.00	1 clerk.....	1,200.00
13 Total.....	15,330.18	1 messenger.....	1,000.00
EUREKA, CAL.		1 surveyor.....	5,000.00
1 collector.....	2,845.78	1 deputy surveyor.....	3,625.00
1 inspector.....	60.00	1 clerk.....	1,600.00
2 Total.....	2,905.78	1 messenger.....	840.00
SAN DIEGO, CAL.		1 gauger.....	2,000.00
1 collector.....	3,000.00	1 assistant gauger.....	900.00
1 deputy collector.....	1,500.00	1 weigher.....	2,000.00
1 deputy collector.....	1,444.00	16 assistant weighers, \$1,200.....	19,200.00
1 inspector (mounted).....	1,281.00	33 inspectors, \$4 per diem.....	47,932.00
3 inspectors, \$1,098.....	3,294.00	20 inspectors, \$3 per diem.....	21,900.00
1 inspector.....	654.00	33 inspectors (night), \$3 per diem.....	36,135.00
1 inspector.....	636.00	2 appraisers, \$3,625.....	7,250.00
1 inspector.....	270.00	2 assistant appraisers, \$2,500.....	5,000.00
1 boatman.....	730.00	1 examiner of drugs.....	2,000.00
11 Total.....	12,809.00	3 examiners, \$2,000.....	6,000.00
		2 examiners, \$1,600.....	3,200.00
		1 clerk.....	1,800.00
		4 samplers, \$1,200.....	4,800.00
		1 superintendent of laborers.....	1,100.00
		12 laborers, \$840.....	10,080.00
		17 laborers (temporary), \$840.....	3,247.76
		93 laborers (weighers, temporary),	
		40 cents per hour.....	15,918.00
		4 laborers (gaugers, temporary), 25	
		cents per hour.....	1,952.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—continued.		STONINGTON, CONN.	
54 assistant weighers (temporary), \$3.80 per diem.....	\$11,494.55	1 collector.....	\$150.00
1 messenger.....	840.00	1 special deputy collector, etc.....	500.00
394 Total.....	356,984.25	1 deputy collector and inspector.....	300.00
WILMINGTON, CAL.		3 Total.....	950.00
1 collector.....	3,000.00	WILMINGTON, DEL.	
1 deputy collector.....	1,500.00	1 collector.....	1,660.98
1 deputy collector and inspector.....	1,000.00	1 special deputy collector.....	1,600.00
1 inspector.....	1,098.00	1 deputy collector.....	500.00
1 inspector.....	912.00	2 inspectors, \$1,003.75.....	2,007.50
3 inspectors, \$822.....	2,466.00	1 inspector.....	602.25
1 inspector.....	248.00	5 boatmen, \$300.....	1,500.00
18 inspectors (temporary), \$3 per diem.....	2,886.00	11 Total.....	7,870.73
27 Total.....	13,110.00	GEORGETOWN, D. C.	
DENVER, COLO.		1 collector.....	2,126.51
1 surveyor.....	2,842.77	1 special deputy collector.....	1,600.00
1 deputy surveyor.....	1,200.00	2 deputy collectors and inspectors, \$1,098.....	2,196.00
1 store-keeper and ganger.....	1,095.00	4 Total.....	5,922.51
8 Total.....	5,137.77	APALACHICOLA, FLA.	
BRIDGEPORT, CONN.		1 collector.....	839.71
1 collector (salary, etc.).....	1,284.95	1 deputy collector and inspector.....	989.12
1 deputy collector, inspector, etc.....	1,000.00	1 inspector.....	584.50
1 inspector (temporary night), \$2.50 per night.....	35.00	1 messenger.....	90.00
8 Total.....	2,319.95	4 Total.....	2,503.33
HARTFORD, CONN.		CEDAR KEYS, FLA.	
1 collector (fees, commissions, etc.).....	3,400.00	1 collector.....	500.00
1 deputy collector.....	1,766.40	1 deputy collector and inspector.....	1,191.00
1 deputy collector.....	134.80	1 inspector.....	735.00
2 clerks, \$1,166.20.....	2,332.40	1 inspector.....	494.10
1 clerk and messenger.....	1,083.00	4 Total.....	2,920.10
1 clerk and messenger.....	590.87	FERNANDINA, FLA.	
2 store-keepers, \$200.....	400.00	1 collector.....	1,440.93
9 Total.....	9,707.47	1 deputy collector.....	1,260.60
NEW HAVEN, CONN.		1 inspector.....	303.60
1 collector.....	3,333.33	1 boatman, etc.....	215.00
1 deputy collector.....	1,600.00	4 Total.....	3,220.13
1 deputy collector.....	1,200.00	JACKSONVILLE, FLA.	
2 inspectors and clerks, \$1,095.....	2,190.00	1 collector*.....	187.11
2 weighers and gaugers, \$1,095.....	2,190.00	1 deputy collector and inspector.....	1,098.00
3 inspectors, \$1,095.....	3,285.00	1 deputy collector and inspector.....	248.40
1 inspector (night).....	915.00	1 inspector.....	817.39
1 messenger.....	500.00	1 messenger.....	150.00
1 boatman and watchman.....	600.00	1 boatman.....	120.00
13 Total.....	15,813.33	6 Total.....	2,620.90
NEW LONDON, CONN.		KEY WEST, FLA.	
1 collector.....	1,004.20	1 collector.....	5,000.00
1 deputy collector and inspector.....	1,600.00	1 deputy collector.....	2,500.00
1 inspector.....	1,095.00	1 deputy collector (Tampa, Fla.).....	1,302.86
1 inspector.....	1,083.00	1 deputy collector, \$3 per diem.....	837.00
1 inspector.....	90.00	1 clerk.....	1,600.00
5 Total.....	4,872.20	1 clerk, \$1,500.....	1,388.76
		1 clerk.....	1,400.00
		1 clerk, \$1,400.....	1,061.54

* Office made vacant by death September 28, 1887. Vacancy not filled up to June 30, 1888.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
KEY WEST, FLA.—continued.		SAVANNAH, GA.	
1 clerk, \$1,200	\$998.90	1 collector (commissions, fees, etc.) ..	\$3,010.98
1 clerk, \$1,200	909.89	1 deputy collector	2,000.00
1 messenger	730.00	1 deputy collector	175.00
1 watchman	730.00	3 clerks, \$1,500	4,500.00
1 store-keeper*	1,400.00	1 messenger	479.40
1 assistant store-keeper*	600.00	3 boatmen, \$600	1,800.00
1 examiner of leaf-tobacco, \$4 per diem	1,464.00	1 boatman	253.12
1 chief inspector, \$3.50 per diem	1,281.00	2 inspectors, \$4 per diem	2,500.00
11 inspectors, † \$3 per diem	11,373.00	3 inspectors, \$3 per diem	1,878.00
1 captain of inspectors (night), \$3 per diem	1,098.00	1 inspector (night)	732.00
4 inspectors (night), \$2.50 per diem ..	2,987.50	1 inspector (temporary, night)	12.00
1 inspectress, \$2.50 per diem	75.00	2 store-keepers (public bonded warehouses) ..	484.87
5 inspectors (temporary, night), † ..	2,265.00		
3 inspectors (subports), \$1.50 per diem ..	1,647.00	20 Total	18,724.87
4 boatmen, \$400	1,465.90		
3 boatmen, § \$300	689.84	CHICAGO, ILL.	
48 Total	44,805.19	1 collector	7,000.00
		2 deputy collectors and clerks, \$3,000 ..	6,000.00
PENSACOLA, FLA.		1 deputy collector and clerk	2,383.15
1 collector || .....	947.59	1 deputy collector and clerk	2,083.20
1 special deputy collector	1,600.00	1 deputy collector and clerk	1,600.00
1 deputy collector and clerk	1,200.00	1 deputy collector and clerk (South Chicago, Ill.) ..	216.82
1 clerk	1,000.00	1 appraiser	3,000.00
6 inspectors, \$1,095	6,570.00	1 surveyor (Michigan City, Ind)	350.00
2 watchmen (night), \$730	1,460.00	1 auditor	2,700.00
1 messenger	600.00	1 secretary	2,400.00
1 janitor	375.00	1 cashier	2,375.30
6 boatmen, §420	2,520.00	1 examiner	2,000.00
1 boatman (quarantine)	134.97	1 examiner	1,725.00
21 Total	16,407.77	1 examiner	1,700.00
		1 examiner	1,416.90
SAINT AUGUSTINE, FLA.		1 examiner	600.00
1 collector	500.00	1 assistant examiner	1,098.00
1 deputy collector and inspector	480.00	1 clerk	1,791.85
2 Total	980.00	1 clerk	1,716.80
		3 clerks, \$1,600	4,800.00
TAMPA, FLA.		1 clerk	1,595.92
(See Key West, Fla.)		4 clerks, \$1,500	6,000.00
ATLANTA, GA.		1 clerk	1,487.77
1 surveyor (salary and commissions) ..	1,255.00	2 clerks, \$1,400	2,800.00
		2 clerks, \$1,200	2,400.00
BRUNSWICK, GA.		1 clerk	1,198.89
1 collector (salary, fees, etc.)	3,542.27	1 clerk	1,195.93
1 deputy collector	1,600.00	1 clerk	1,125.00
1 inspector collector, \$3 per diem	1,098.00	1 clerk	1,095.92
2 inspectors, \$3 per diem	1,650.00	1 clerk	1,082.10
1 inspector (temporary), \$3 per diem ..	45.00	1 clerk	994.47
3 boatmen, §300	600.00	1 clerk	959.24
9 Total	8,535.27	1 clerk	655.47
		2 inspectors, \$1,464	2,928.00
SAINT MARY'S, GA.		1 inspector	1,452.00
1 collector (salary and fees)	590.60	6 inspectors, \$1,281	7,686.00
1 deputy collector	800.00	12 inspectors, \$1,098	13,176.00
1 boatman, \$300	150.00	2 inspectors, \$962.50	1,925.00
3 Total	1,540.60	4 inspectors, \$825	3,300.00
		1 inspector	535.50
		5 inspectors, \$504	2,520.00
		1 gauger	1,464.00
		1 assistant gauger	1,281.00
		1 assistant weigher	1,464.00
		1 assistant weigher	1,008.00
		2 store-keepers, \$1,100	2,200.00
		1 store-keeper	825.00
		1 store-keeper	317.25
		2 openers and packers, \$915	1,830.00
		1 opener and packer	732.00
		1 opener and packer	687.50
		1 opener and packer	568.00
		3 messengers, \$840	2,520.00

* Paid by owner of bonded warehouse.

Five at Tampa, Fla.

† Supervising discharge of cargoes from Havana at night. Re-imbursed by owners of vessels.

‡ One at Tampa, Fla.

§ From March 8, 1888.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
CHICAGO, ILL.—continued.		BRASHEAR, LA.	
1 messenger	\$780.00	1 collector	\$1,307.39
5 laborers, \$628	3,140.00	1 deputy collector and inspector	1,007.00
1 laborer	626.00	1 deputy collector and inspector	916.00
1 laborer	614.00	1 inspector	552.00
1 laborer	472.00	1 inspector and boatman	364.00
2 watchmen, \$782	1,464.00	2 boatmen, \$240	480.00
1 watchman	550.00		
102 Total	125,612.98	7 Total	4,626.39
GALENA, ILL.		NEW ORLEANS, LA.	
1 surveyor	416.10	1 collector	7,000.00
1 deputy surveyor and clerk	250.00	1 special deputy collector and auditor	3,000.00
2 Total	666.10	1 deputy collector	3,000.00
EVANSVILLE, IND.		1 deputy collector (Shreveport, La.)	480.00
1 surveyor (salary and commissions)	369.88	1 clerk and cashier	2,500.00
1 deputy surveyor (salary and commissions)	518.65	1 chief clerk and secretary	2,200.00
2 Total	888.53	1 assistant cashier and clerk	1,600.00
INDIANAPOLIS, IND.		3 clerks, \$1,800	5,400.00
1 surveyor	5,100.78	4 clerks, \$1,600	6,400.00
1 deputy surveyor	1,000.00	9 clerks, \$1,400	12,600.00
1 inspector	1,098.00	8 clerks, \$1,200	9,600.00
1 opener and packer	600.00	2 clerks, \$1,000	2,000.00
4 Total	7,798.78	1 clerk	840.00
MICHIGAN CITY, IND.		6 clerks, \$800	4,795.67
(See Chicago, Ill.)		1 weigher	1,800.00
BURLINGTON, IOWA.		7 assistant weighers, \$1,200	7,845.40
1 surveyor	351.20	3 assistant weighers (temporary), \$2 per day	202.00
1 deputy surveyor (without compensation)		1 gauger	1,500.00
2 Total	351.20	1 superintendent of warehouse	1,800.00
DUBUQUE, IOWA.		3 store-keepers, \$1,460	4,380.00
1 surveyor	385.00	1 marker, \$600	564.04
LOUISVILLE, KY.		1 captain of watch (night)	880.00
1 surveyor	5,000.00	4 watchmen (night), \$840	3,359.96
1 special deputy surveyor	1,800.00	16 boatmen, \$600	9,553.97
1 deputy surveyor and hook-keeper	1,500.00	1 messenger, \$750	712.93
1 deputy surveyor and clerk	1,500.00	5 messengers, \$600	3,000.00
1 entry clerk	1,500.00	11 laborers, \$600	6,600.00
1 inspector, examiner, and store-keeper	1,460.00	1 inspector, \$4 per diem	1,464.00
1 inspector, weigher, and gauger	1,277.50	24 inspectors, \$3 per diem	26,307.00
1 messenger	720.00	13 inspectors, \$2.25 per diem	10,678.50
1 opener and packer	750.00	3 inspectors, \$2 per diem	180.00
1 laborer	360.00	1 inspectress, \$2 per diem	732.00
1 store-keeper	1,200.00	1 captain of inspectors (night), \$3 per night	1,098.00
1 special inspector (temporary)	240.00	25 inspectors (night), \$2.25 per night	16,674.75
12 Total	17,307.50	1 appraiser	3,000.00
PADUCAH, KY.		2 assistant appraisers, \$2,500	5,000.00
1 surveyor (salary and fees)	472.40	4 examiners, \$1,800	7,200.00
1 deputy surveyor (without compensation)		1 examiner	1,400.00
2 Total	472.40	1 examiner	1,200.00
		1 special examiner of drugs	1,000.00
		1 clerk	1,600.00
		1 clerk	800.00
		1 messenger	600.00
		2 openers and packers, \$720	1,440.00
		1 packer	850.00
		1 sampler	750.00
		1 chief laborer	800.00
		6 laborers, \$600	3,595.01
		1 naval officer	5,000.00
		1 deputy naval officer	2,500.00
		1 clerk	1,800.00
		2 clerks, \$1,600	3,260.00
		1 clerk	1,400.00
		1 clerk, \$840	769.20
		1 messenger	600.00
		1 surveyor, \$3,500	2,211.56
		1 deputy surveyor	2,500.00
		1 clerk	1,600.00
		1 clerk	1,400.00

* \$840 of this sum re-imbursed by private bonded warehouse.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW ORLEANS LA.—continued.		ELLSWORTH, ME.—continued.	
1 clerk	\$840.00	1 deputy collector and inspector	\$902.00
2 messengers, \$600	1,196.78	1 deputy collector and inspector	802.00
202 Total	215,000.77	1 deputy collector and inspector	303.50
BANGOR, ME.		1 deputy collector and inspector	8.20
1 collector	3,000.00	4 store-keepers, \$50*	142.00
1 special deputy collector	1,600.00	10 Total	4,035.08
1 deputy collector and inspector	1,464.00	HOULTON, ME.	
4 deputy collectors and inspectors, \$1,098	4,392.00	1 collector	1,500.00
2 inspectors, \$1,098	2,196.00	1 special deputy collector	1,282.00
1 watchman	732.00	1 deputy collector	1,062.00
10 Total	13,384.00	1 deputy collector	1,002.00
BATH, ME.		1 deputy collector	993.50
1 collector (salary and fees)	2,919.80	1 deputy collector	959.50
1 deputy collector and inspector	1,412.10	1 deputy collector	883.50
1 deputy collector and inspector	1,059.07	1 deputy collector	546.00
1 deputy collector and inspector	776.65	8 Total	8,228.50
2 inspectors, etc., \$1,059.07	2,118.14	KENNEBUNK, ME.	
1 inspector	335.39	1 collector	117.00
1 inspector	248.03	1 deputy collector, inspector, etc. ...	584.00
8 Total	8,869.18	1 deputy collector, inspector, etc. (without compensation)	
BELFAST, ME.		3 Total	701.00
1 collector (fees and commissions)	1,148.90	MACHIAS, ME.	
1 deputy collector and inspector	1,007.00	1 collector (salary, fees, etc.)	1,838.97
1 deputy collector and inspector	858.00	1 special deputy collector	800.00
1 deputy collector and inspector	165.46	1 deputy collector	450.00
1 deputy collector and inspector	147.20	1 deputy collector	300.00
1 deputy collector and inspector	75.57	4 Total	3,388.97
1 deputy collector and inspector (temporary)	200.00	PORTLAND, ME.	
1 deputy collector and inspector (temporary)	15.00	1 collector	6,000.00
8 Total	3,617.13	2 deputy collectors	6,000.00
CASTINE, ME.		1 surveyor	2,910.35
collector (salary, fees, etc.)	726.54	1 deputy surveyor	2,500.00
2 deputy collectors and inspectors, \$3 per diem	1,104.00	1 appraiser	3,000.00
4 deputy collectors and inspectors, \$2.25 per diem	1,651.50	1 assistant appraiser	2,500.00
2 deputy collectors and inspectors, \$2 per diem	728.00	1 weigher and gauger	2,000.00
9 Total	4,210.04	2 weighers and gaugers, \$2,000	2,000.00
EASTPORT, ME.		4 clerks, \$1,200	4,800.00
1 collector	3,000.00	2 clerks, \$1,100	2,200.00
1 deputy collector	1,800.00	2 clerks, \$1,000	1,500.00
1 deputy collector	1,600.00	1 clerk and superintendent of warehouses	1,500.00
1 deputy collector	1,460.00	3 store-keepers, \$1,100	2,943.39
2 deputy collectors and inspectors, \$1,095	2,190.00	2 boatmen, \$730	1,460.00
1 deputy collector and inspector	912.00	1 marker	730.00
1 deputy collector and inspector	730.00	1 messenger	650.00
5 inspectors, \$1,095	5,475.00	3 watchmen, \$730	2,190.00
5 inspectors, \$912	4,560.00	1 sampler and laborer	840.00
4 inspectors, \$730	2,920.00	1 laborer, \$720	360.00
22 Total	24,647.00	14 inspectors, \$3.50 per day	9,016.00
ELLSWORTH, ME.		18 inspectors, \$3 per day	6,642.00
1 collector	826.28	7 inspectors, \$2.50 per day	840.00
1 special deputy collector	1,050.00	1 gauger and inspector, \$3 per day	438.00
		1 assistant weigher, gauger, etc., \$3.50 and \$4 per day	1,354.00
		1 deputy collector and inspector, (Lowelltown, Me.)	1,135.25
		1 deputy collector and inspector, (Lowelltown, Me.)	848.32
		3 watchmen, \$2 per day	324.00
		77 Total	66,681.31

* When employed. Re-imbursed by proprietors of private bonded warehouse.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
SACO, ME.		BOSTON, MASS.—continued.	
1 collector (salary, fees, etc.)	\$302.40	8 watchmen (night), \$2 per night...	\$5,840.00
1 deputy collector, \$450	225.00	72 inspectors, \$4 per diem	105,120.00
2 Total	527.40	2 acting deputy collectors and inspectors (\$4 per diem)	2,920.00
WALDOBOROUGH, ME.		1 measurer of marble, \$3.50 per diem*	140.00
1 collector (salary and fees)	3,000.00	1 inspector	840.00
1 special deputy collector	1,306.93	25 inspectors (night), \$3 per night...	27,375.00
1 deputy collector, inspector, etc	1,306.93	1 weigher	2,000.00
1 deputy collector, inspector, etc	773.95	3 assistant weighers, \$1,600	4,800.00
1 deputy collector, inspector, etc	743.69	18 assistant weighers, \$4 per diem	26,250.00
2 deputy collectors, inspectors, etc., \$727.95	1,455.90	3 assistant weighers, \$3.50 per diem	1,277.50
7 Total	8,587.40	3 assistant weighers, \$3 per diem	2,817.00
WISCASSET, ME.		1 gauger	2,006.00
1 collector	285.35	2 assistant gaugers, \$4 per diem	2,920.00
1 special deputy collector	1,126.00	1 weigher's clerk	1,100.00
1 deputy collector	1,023.00	2 weigher's clerks, \$1,000	2,000.00
1 inspector	552.00	1 clerk in charge of warehouse	2,000.00
4 Total	3,016.35	12 storekeepers, \$1,400	16,800.00
YORK, ME.		10 storekeepers, \$800	8,000.00
1 collector	260.40	1 storekeeper	400.00
BARNSTABLE, MASS.		1 clerk and storekeeper	1,600.00
1 collector	1,476.67	1 clerk and storekeeper	800.00
1 deputy collector	826.30	4 elevator conductors, \$800	3,200.00
1 deputy collector	768.18	1 foreman of laborers	1,600.00
1 deputy collector	672.80	1 janitor	800.00
1 deputy collector	644.60	2 messengers, \$2 per diem	1,252.00
2 deputy collectors, \$492.75	985.50	1 watchman, \$3 per diem	1,095.00
1 deputy collector	458.75	1 janitor, \$2 per diem †	626.00
1 deputy collector	243.00	23 porters, \$2 per diem †	14,398.00
1 clerk	497.30	4 boatmen, \$2.25 per diem	3,285.00
1 boatman	20.69	(†) Wharf laborers, 30 cents per hour	64,555.20
8 storekeepers, \$50	400.00	1 general appraiser	3,000.00
1 storekeeper	38.86	1 appraiser	3,000.00
20 Total	7,012.65	2 assistant appraisers, \$2,500	5,000.00
BOSTON, MASS.		1 confidential clerk	1,600.00
1 collector	8,000.00	1 examiner of drugs	2,500.00
3 deputy collectors, \$3,000	9,000.00	3 examiners, \$2,000	6,000.00
1 comptroller and principal clerk	4,500.00	9 examiners, \$1,800	16,200.00
1 auditor	3,000.00	2 examiners, \$1,400	2,800.00
1 cashier	3,000.00	1 examiner	1,200.00
1 assistant cashier	2,200.00	2 clerks, \$1,400	2,800.00
1 secretary and chief clerk	2,500.00	1 private secretary	1,200.00
3 chief clerks, \$2,000	6,000.00	1 sampler	1,200.00
1 clerk	2,000.00	6 samplers, \$1,000	6,000.00
8 clerks, \$1,800	14,400.00	1 sampler	675.00
21 clerks, \$1,000	33,600.00	2 openers and packers, \$900	1,800.00
15 clerks, \$1,400	21,000.00	15 openers and packers, \$840	12,600.00
14 clerks, \$1,200	16,800.00	2 messengers, \$840	1,680.00
1 clerk	1,100.00	1 messenger	730.00
12 clerks, \$1,000	12,000.00	4 porters, \$2 per diem	2,504.00
3 clerks, \$875	2,625.00	1 naval officer	5,000.00
2 clerks, \$840	1,680.00	1 deputy naval officer	2,500.00
1 clerk	800.00	1 assistant naval officer	2,000.00
8 messengers, \$840	6,720.00	1 clerk	2,000.00
5 messengers, \$800	4,000.00	3 clerks, \$1,800	5,400.00
10 messengers, \$720	7,200.00	4 clerks, \$1,600	6,400.00
1 carpenter, \$3 per diem	1,095.00	2 clerks, \$1,400	2,800.00
		3 clerks, \$1,200	3,600.00
		1 clerk	840.00
		1 messenger	840.00
		1 surveyor	5,000.00
		1 deputy surveyor	2,500.00
		1 clerk and assistant to surveyor	2,000.00
		1 clerk	1,500.00
		1 clerk	1,400.00
		1 clerk	1,200.00
		1 clerk	1,100.00
		1 messenger	840.00
		1 messenger	720.00
		401 Total	590,789.70

* When employed.

† Sundays excepted.

‡ Total number employed, 8,341; average number per month, 695.1.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
EDGARTOWN, MASS.		PLYMOUTH, MASS.—continued.	
1 collector (salary and fees).....	\$624.71	1 deputy collector.....	\$1,000.00
1 special deputy collector, inspector, etc.....	911.59	1 inspector (temporary).....	27.00
1 deputy collector, inspector, etc.....	766.60	2 laborers, \$9.....	18.00
1 inspector.....	413.00	1 janitor.....	40.00
1 boatman.....	150.00	6 Total.....	4,244.87
5 Total.....	2,865.81	SALEM, MASS.	
FALL RIVER, MASS.		1 collector.....	1,093.18
1 collector.....	1,876.48	1 special deputy collector and inspector.....	1,464.00
1 deputy collector, inspector, etc.....	1,500.00	1 weigher, gauger, and inspector.....	1,098.00
1 inspector, weigher, etc.....	1,098.00	4 inspectors, \$1,098.....	4,392.00
1 boatman.....	300.00	1 boatman.....	600.00
4 Total.....	4,774.48	8 Total.....	8,647.18
GLOUCESTER, MASS.		ANNAPOLIS, MD.	
1 collector.....	3,906.53	1 collector (salary and fees).....	358.53
1 deputy collector.....	1,350.00	1 deputy collector.....	819.00
1 clerk.....	1,082.80	1 deputy collector (Town Creek, Md.).....	152.00
3 inspectors, \$1,098.....	3,294.00	3 Total.....	1,329.53
1 inspector.....	644.00	BALTIMORE, MD.	
1 inspector.....	552.00	1 collector.....	7,000.00
1 inspector.....	119.20	2 deputy collectors, \$3,000.....	6,000.00
1 inspector.....	72.00	1 cashier.....	2,500.00
1 inspector.....	28.00	1 assistant cashier.....	1,800.00
1 boatman.....	375.00	1 auditor.....	2,500.00
1 boatman.....	160.00	1 assistant auditor.....	1,800.00
1 storekeeper.....	405.44	6 clerks, \$1,800.....	10,800.00
1 storekeeper.....	298.37	6 clerks, \$1,600.....	9,560.83
1 storekeeper.....	202.72	10 clerks, \$1,400.....	12,736.82
16 Total.....	12,490.06	7 clerks, \$1,200.....	8,400.00
MARDLEHEAD, MASS.		1 clerk (temporary), \$4 per diem.....	12.00
1 collector.....	620.85	1 messenger and copyist.....	900.00
1 deputy collector, inspector, etc.....	916.00	1 captain of watch.....	875.00
1 deputy collector and inspector.....	916.00	4 watchmen, \$840.....	3,339.53
3 Total.....	2,452.85	1 messenger.....	840.00
NANTUCKET, MASS.		5 messengers, \$720.....	3,600.00
1 collector (salary and fees).....	290.85	2 laborers, \$720.....	1,440.00
1 deputy collector.....	150.00	1 inspector, \$4 per diem.....	1,464.00
1 inspector (temporary).....	12.00	32 inspectors, \$3.50 per diem.....	38,668.00
1 janitor.....	6.00	Night service performed by day inspectors.....	4,165.00
4 Total.....	458.85	1 captain of inspectors (night) \$3.50 per night.....	1,281.00
NEW BEDFORD, MASS.		23 inspectors (night) \$3 per night.....	23,499.00
1 collector.....	2,472.59	9 inspectors (temporary) \$7 per night*.....	2,954.00
1 deputy collector.....	1,600.00	2 debenture markers, \$840.....	1,680.00
1 clerk.....	1,000.00	1 examiner (female).....	600.00
1 inspector, weigher, etc.....	1,095.00	1 boatman and acting pilot.....	720.00
1 inspector.....	1,095.00	1 boatman.....	540.00
5 Total.....	7,262.59	1 boatman.....	480.00
NEWBURYPORT, MASS.		1 fireman.....	540.00
1 collector.....	316.68	1 weigher.....	2,000.00
1 deputy collector and inspector.....	1,052.98	1 assistant weigher and acting gauger.....	1,300.00
1 inspector, weigher, etc.....	750.36	11 assistant weighers, \$1,200.....	12,505.12
1 inspector, weigher, etc.....	303.60	2 clerks, \$1,200.....	2,400.00
1 inspector (temporary).....	10.50	1 foreman of laborers, \$840.....	630.00
5 Total.....	2,434.12	1 messenger, \$720.....	716.01
PLYMOUTH, MASS.		1 keeper of scales room, \$660.....	640.06
1 collector.....	3,159.87	1 general appraiser.....	3,000.00
		2 appraisers, \$3,000.....	6,000.00
		2 examiners, \$1,800.....	3,600.00
		3 examiners, \$1,400.....	4,200.00
		2 clerks, \$1,400.....	2,377.64
		1 foreman of laborers, \$840.....	830.83
		6 laborers, \$840.....	5,023.74
		3 laborers, \$720.....	2,158.09
		1 messenger, \$840.....	791.51
		1 messenger.....	720.00

* When employed

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BALTIMORE, MD.—continued.		DETROIT, MICH.—continued.	
3 merchant appraisers, \$5 per diem.	\$20.00	1 deputy collector and inspector, \$2.50 per diem.	\$963.05
1 clerk and storekeeper, \$1,800.	1,780.47	1 deputy collector and inspector, \$2.50 per diem.	919.43
1 clerk.	1,600.00	14 deputy collectors and inspectors, \$2.50 per diem.	11,907.71
1 engineer.	1,200.00	1 deputy collector and inspector, \$2 per diem.	665.57
1 fireman, \$1,095.	1,019.54	1 deputy collector and inspector, \$1.50 per diem.	498.95
4 porters, \$820.	3,277.77	2 deputy collectors and inspectors, \$1 per diem.	732.00
4 laborers, \$720.	2,880.00	2 deputy collectors and inspectors, 65 cents per diem.	475.80
8 storekeepers, \$1,200.	7,127.47	1 deputy collector and inspector, 35 cents per diem**.	96.25
Night service performed by the above storekeepers.	1,211.00	5 deputy collectors and inspectors, 30 cents per diem.	511.50
1 naval officer.	5,000.00	2 inspectors, \$2.50 per diem.	1,375.00
1 deputy naval officer.	2,500.00	2 inspectresses, \$1.50 per diem.	1,098.00
2 clerks, \$1,600.	3,200.00	1 appraiser.	3,000.00
2 clerks, \$1,400.	2,800.00	1 cashier, \$1,800.	1,635.00
1 clerk.	1,200.00	1 storekeeper, \$840.	1,763.71
1 clerk.	1,000.00	1 messenger, \$730.	663.81
1 clerk, \$4 per diem.	1,464.00	1 laborer, \$720.	655.15
1 messenger.	720.00		
1 surveyor.	4,500.00		
1 deputy surveyor.	2,500.00		
1 clerk.	1,800.00		
1 clerk.	1,200.00		
4 messengers, \$840.	3,175.31		
1 messenger.	720.00		
47 laborers, 25 cents per hour when employed.	12,920.80		
253 Total.	263,804.64	67 Total.	62,307.57
CRISFIELD, MD.		GRAND HAVEN, MICH.	
1 collector (salary and fees).	2,442.10	1 collector.	2,500.00
1 deputy collector and inspector.	813.40	1 deputy collector.	1,020.30
2 Total.	3,255.50	1 deputy collector and clerk.	637.06
TOWN CREEK, MD.		1 deputy collector and inspector.	602.50
(See Annapolis, Md.)		1 deputy collector and inspector.	391.75
DETROIT, MICH.		1 deputy collector and inspector.	390.75
1 collector (salary, fees, etc.).	4,500.00	1 deputy collector and inspector.	257.00
1 special deputy collector, \$2,500.	2,271.09	1 deputy collector and inspector.	248.00
1 deputy collector and examiner, \$2,000.	1,817.52	1 deputy collector and inspector.	218.25
1 deputy collector and clerk, \$1,600.	1,453.91	1 deputy collector and inspector.	216.95
1 deputy collector and clerk, \$1,500.	1,362.50	6 deputy collectors and inspectors, \$76.50.	459.00
3 deputy collectors and clerks, \$1,400.	3,818.10	16 Total.	6,941.56
1 deputy collector and clerk, \$1,320.	1,260.00	MARQUETTE, MICH.	
1 deputy collector and clerk, \$1,150.	*1,127.40	1 collector.	2,500.00
1 deputy collector and clerk, \$1,000.	908.71	1 special deputy collector.	1,175.31
6 deputy collectors and clerks, \$900.	4,877.71	1 deputy collector.	1,146.24
1 deputy collector and clerk, \$3 per diem.	997.90	1 deputy collector.	619.00
1 deputy collector and inspector, \$1,600.	1,453.91	1 deputy collector.	292.80
1 deputy collector and inspector, \$1,200.	1,089.82	1 deputy collector.	275.20
3 deputy collectors and inspectors, \$900.	2,292.87	1 deputy collector.	183.28
5 deputy collectors and inspectors, \$3 per diem.	4,953.50	1 deputy collector.	147.20
1 deputy collector and inspector, \$3 per diem.	1,114.90	1 deputy collector.	130.15
1 deputy collector and inspector, \$2.50 per diem.	1,104.80	1 deputy collector.	122.50
		2 deputy collectors, \$46.	92.00
		1 acting deputy collector.	488.00
		1 inspector (frontier).	1,007.00
		1 inspector (frontier).	817.00
		2 inspectors (frontier), \$562.	1,104.00
		1 inspector (frontier).	61.00
		18 Total.	10,160.60

* Of this amount \$25 per month was received for extra services. Re-imbursed by the Michigan Central Railway Co.

† Of this amount \$3 per Sunday was received for extra services. Re-imbursed by the City Ferry Co.

‡ Of this amount \$25 per month was received for extra services. Re-imbursed by Hiram Walker.

§ Of this amount \$12 per month was received for extra services. Re-imbursed by the City Ferry Co.

|| Of this amount \$8 per month was received for extra services. Re-imbursed by the City Ferry Co.

¶ Of this amount \$892.50 was received for special services. Re-imbursed by the Michigan Central Railway Co.

** Employed during season of navigation only.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PORT HURON, MICH.		SAINT VINCENT, MINN.—continued.	
1 collector	\$3,600.00	1 storekeeper (temporary)†	\$498.90
1 special deputy collector	2,000.00	1 storekeeper (temporary)‡	321.00
1 deputy collector	1,500.00	24 Total	28,651.95
1 cashier	1,500.00	KANSAS CITY, MO.	
1 deputy collector and clerk	1,400.00	1 surveyor	5,000.00
1 deputy collector and clerk	1,300.00	1 special deputy surveyor	1,500.00
1 deputy collector and clerk	1,000.00	1 deputy surveyor and inspector	900.00
1 deputy collector and clerk	900.00	1 deputy surveyor	717.40
1 deputy collector and inspector	1,300.00	4 Total	8,117.40
2 deputy collectors and inspectors, \$1,200	2,400.00	SAINT JOSEPH, MO.	
1 deputy collector and inspector	1,100.00	1 surveyor (salary, fees, etc.)	3,850.13
2 deputy collectors and inspectors, \$1,095	2,190.00	1 deputy surveyor	1,000.00
4 deputy collectors and inspectors, \$1,000	4,000.00	1 porter	360.00
3 deputy collectors and inspectors, \$930	2,790.00	3 Total	5,210.13
1 deputy collector and inspector	910.60	SAINT LOUIS, MO.	
3 deputy collectors and inspectors, \$900	2,700.00	1 surveyor	5,000.00
4 deputy collectors and inspectors*	745.44	1 special deputy surveyor	2,500.00
1 deputy collector and inspector	600.00	1 deputy surveyor and cashier	2,000.00
2 deputy collectors and inspectors, \$425	850.00	2 deputy surveyors, \$1,600	3,200.00
1 deputy collector and inspector	400.00	1 deputy surveyor	1,500.00
1 deputy collector and inspector	376.23	1 liquidating clerk	1,800.00
1 deputy collector and inspector	360.00	2 clerks, \$1,400	2,800.00
3 deputy collectors, inspectors, etc., \$3.50 per diem	2,745.00	2 clerks, \$1,200	2,400.00
7 deputy collectors, inspectors, etc., \$3 per diem	7,686.00	1 assistant weigher, gauger and clerk	1,200.00
1 deputy collector, inspector, etc., \$2.50 per diem	797.50	1 assistant weigher, gauger, and clerk	1,000.00
1 deputy collector, inspector, etc., 75 cents per diem	171.75	1 messenger	840.00
1 inspectress	240.00	2 inspectors, \$3.50 per diem	2,562.00
1 inspector and watchman	730.00	3 inspectors, \$3.00 per diem	3,294.00
1 storekeeper	1,100.00	1 appraiser	3,000.00
2 messengers, \$730	1,460.00	1 examiner	1,600.00
52 Total	48,852.52	1 special drug examiner, \$5 per diem §	900.00
DULUTH, MINN.		1 storekeeper	1,000.00
1 collector (salary, fees, etc.)	1,689.95	1 opener and packer	900.00
1 deputy collector	1,400.00	1 sampler	900.00
1 deputy collector (Grand Marias, Minn.)	154.00	1 laborer	720.00
1 deputy collector (Two Harbors, Minn.)	167.50	2 laborers, \$600	1,200.00
1 deputy collector and inspector	796.00	1 watchman, \$2.50 per diem	915.00
5 Total	4,207.45	29 Total	41,231.00
SAINT VINCENT, MINN.		NATCHEZ, MISS.	
1 collector	3,529.75	1 collector	500.00
1 deputy collector	2,000.00	SHIELDSBOROUGH, MISS.	
2 deputy collectors, \$1,464	2,928.00	1 collector	1,945.84
2 deputy collectors, \$1,196	2,196.00	2 deputy collectors, \$1,098	2,196.00
1 deputy collector (temporary)	240.00	1 inspector	1,098.00
1 deputy collector and clerk	1,464.00	1 inspector	564.00
1 deputy collector, examiner, etc., 2,000.00	2,000.00	1 inspector and boatman	122.00
5 deputy collectors and inspectors, \$1,281†	6,405.00	6 Total	5,925.84
2 clerks and inspectors, \$1,098	2,196.00	VICKSBURG, MISS.	
1 clerk and inspector (temporary)	618.00	1 collector	500.00
1 clerk (temporary)	664.80	† In private bonded warehouse.	
2 inspectors, \$1,098	2,196.00	‡ Four mounted.	
1 inspector (temporary)	810.00	§ When employed.	
1 inspector (mounted, temporary)	584.50		

* During season of navigation.

† Four mounted.

‡ In private bonded warehouse.

§ When employed.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
FORT BENTON, MONT.		TUCKERTON, N. J.	
1 collector	\$1,136.48	1 collector	\$284.65
1 inspector (mounted)	192.50	1 deputy collector	300.00
2 Total	1,328.98	1 inspector	368.00
OMAHA, NEBR.		3 Total	952.65
1 surveyor	1,243.98	ALBANY, N. Y.	
1 deputy surveyor and inspector	1,088.00	1 surveyor	5,000.00
1 clerk	150.00	1 special deputy surveyor	1,464.00
3 Total	2,491.98	2 deputy surveyors, \$1,098	2,196.00
PORTSMOUTH, N. H.		4 inspectors, \$1,098	4,392.00
1 collector	628.34	8 Total	13,052.00
1 deputy collector and inspector	1,190.00	BUFFALO, N. Y.	
1 deputy collector and inspector	552.00	1 collector (salary and fees)	4,500.00
1 special inspector	1,464.00	1 special deputy collector	2,500.00
1 inspector	1,104.00	2 deputy collectors (International Bridge, N. Y.), \$1,464	2,928.00
1 inspector	964.00	1 deputy collector (East Buffalo, N. Y.)	1,098.00
1 inspector	644.00	1 deputy collector (Tonawanda, N. Y.)	1,098.00
1 boatman	396.67	1 deputy collector (Black Rock Ferry, N. Y.)	1,647.00
8 Total	6,943.01	1 appraiser	3,000.00
BRIDGETON, N. J.		1 cashier	1,400.00
1 collector	829.67	1 entry and liquidating clerk	1,600.00
2 deputy collectors and inspectors, \$120	240.00	1 warehouse clerk and book-keeper	1,400.00
3 Total	1,069.67	1 impost and statistical clerk	1,200.00
CAMDEN, N. J.		1 clearance clerk	1,200.00
(See Philadelphia, Pa.)		1 clearance clerk (night)	750.00
JERSEY CITY, N. J.		1 marine clerk	1,196.70
(See New York, N. Y.)		4 inspectors, \$1,281	5,124.00
LAMBERTON, N. J.		1 inspector	1,175.00
1 collector (salaries and fees)	201.40	13 inspectors, \$1,098	14,274.00
1 deputy collector (without compensation).		3 inspectors, \$1,083	3,249.00
2 Total	201.40	1 inspector	915.00
NEWARK, N. J.		1 storekeeper	1,100.00
1 collector	967.79	1 storekeeper	667.10
1 deputy collector and inspector	1,200.00	1 messenger	800.00
1 inspector	552.00	40 Total	52,821.80
1 inspector (temporary)	15.00	CAPE VINCENT, N. Y.	
4 Total	2,734.79	1 collector	2,500.00
PERTH AMBOY, N. J.		1 special deputy collector	1,500.00
1 collector	3,600.00	1 deputy collector	1,200.00
1 special deputy collector	1,200.00	7 deputy collectors and inspectors, \$3 per diem	3,399.00
1 deputy collector and inspector	1,098.00	7 deputy collectors and inspectors, \$1.25 per diem	3,202.50
2 inspectors, \$1,098	2,196.00	2 inspectors, \$3 per diem	2,136.00
1 inspector, janitor, and boatman	549.00	19 Total	13,997.50
1 storekeeper	600.00	DUNKIRK, N. Y.	
7 Total	9,243.00	1 collector	1,003.85
SOMERS POINT, N. J.		1 deputy collector and inspector	566.55
1 collector	250.00	2 Total	1,570.40
1 deputy collector, \$600	300.00	GREENPORT, N. Y.	
1 inspector, \$1.30 per diem	239.20	1 surveyor	304.90
3 Total	789.20	1 deputy surveyor, \$300	150.00
NEW YORK, N. Y.		2 Total	54.90
1 collector	12,000.00	NEW YORK, N. Y.	
10 deputy collectors, \$3,000	30,000.00	1 collector	12,000.00
		10 deputy collectors, \$3,000	30,000.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—continued.		NEW YORK, N. Y.—continued.	
1 deputy collector (Cold Spring, N. Y.)	\$200.00	1 superintendent of supplies	\$1,200.00
1 assistant collector (Jersey City, N. J.)	2,000.00	1 opener and packer	1,095.00
1 auditor	5,000.00	1 mail-carrier	1,000.00
1 cashier	5,000.00	1 chief of watch	900.00
1 assistant cashier	2,000.00	6 watchmen, \$840 and \$2.50 per Sunday	5,820.00
1 chief clerk	1,400.00	32 watchmen, \$840	26,880.00
1 chief clerk	5,000.00	1 messenger	890.00
1 chief clerk	3,000.00	74 messengers, \$840	62,160.00
2 chief clerks, \$2,700	5,400.00	3 messengers, \$720	2,160.00
1 chief clerk	2,600.00	2 ushers, \$840	1,680.00
1 acting disbursing agent	3,500.00	7 floor book-keepers, \$840	5,880.00
1 paymaster	2,500.00	7 foremen, \$840	5,880.00
1 private secretary	2,500.00	1 foreman, \$2.50 per diem*	782.50
11 clerks, \$2,500	27,500.00	7 elevator men, \$840	5,880.00
1 clerk	2,400.00	2 interpreters, \$1,200	2,400.00
17 clerks, \$2,200	37,400.00	2 searchers, \$840	1,680.00
23 clerks, \$2,000	46,000.00	5 searchers (temporary), \$840	2,450.00
12 clerks, \$1,800	21,600.00	1 fireman	840.00
50 clerks, \$1,600	80,000.00	4 firemen, \$720	2,460.00
59 clerks, \$1,400	82,600.00	2 firemen, \$2 per diem*	572.00
52 clerks, \$1,200	62,400.00	1 scrubwoman	540.00
106 clerks, \$1,000	106,000.00	1 head charwoman	420.00
2 weighers, \$2,500	5,000.00	6 charwomen, \$360	2,160.00
1 superintendent of assistant weighers, etc	2,000.00	1 measurer of marble (temporary), \$5 per diem	1,565.00
2 foremen of assistant weighers, \$1,600	3,200.00	5 janitors (weighers), \$2 per diem*	3,130.00
60 assistant weighers, \$4 per diem*	75,120.00	1 appraiser	4,000.00
62 assistant weighers (temporary), 30 cents per hour	57,126.90	10 assistant appraisers, \$3,000	30,000.00
1 chief teller	2,200.00	1 chief clerk	2,500.00
8 tellers, \$2,000	16,000.00	1 clerk	2,500.00
1 gauger	2,000.00	2 clerks, \$1,800	3,600.00
1 superintendent of assistant gaugers, etc	1,800.00	7 clerks, \$1,600	11,200.00
9 assistant gaugers, \$4 per diem*	11,268.00	4 clerks, \$1,200	4,800.00
295 inspectors, \$4 per diem	430,700.00	3 clerks, \$564	2,592.00
115 inspectors (night), \$3 per diem	125,925.00	24 examiners, \$2,500	60,000.00
4 inspectors (coastwise), \$3 per diem	732.00	1 examiner	2,300.00
20 inspectresses, \$3 per diem	21,900.00	8 examiners, \$2,200	17,600.00
1 custodian of internal-revenue stamps	1,400.00	23 examiners, \$2,000	46,000.00
1 detective	1,400.00	27 examiners, \$1,800	48,600.00
2 detectives, \$4 per diem	2,920.00	1 examiner	1,200.00
62 store-keepers, \$1,400	86,800.00	1 law clerk	2,000.00
1 store-keeper (Castle Garden bureau)	1,000.00	1 stenographer	2,000.00
1 superintendent of laborers	1,600.00	1 private secretary	2,000.00
1 foreman of laborers	840.00	1 superintendent of openers and packers	1,600.00
18 laborers, \$720	12,960.00	6 foremen of openers and packers, \$3.75 per diem*	7,042.50
100 laborers at public stores, \$720	72,000.00	56 openers and packers, \$2.75 per diem*	67,608.00
laborers (weighers), \$2.50 per diem and 40 cents per hour*	228,795.30	48 clerks and verifiers	48,202.00
28 laborers (gaugers), \$2.50 per diem*	21,910.00	8 clerks and verifiers, \$1,400	11,200.00
2 laborers (gaugers), 40 cents per hour*	2,504.00	20 clerks and verifiers, \$1,200	24,000.00
13 laborers, 30 cents per hour*	12,207.00	1 clerk and verifier	1,150.00
1 engineer	1,300.00	31 samplers, \$1,200	37,200.00
1 engineer	1,200.00	2 samplers, \$1,150	2,300.00
1 engineer (naval office)	1,000.00	1 messenger, \$3.75 per diem*	1,173.75
1 assistant engineer	840.00	35 messengers, \$840	29,400.00
1 assistant engineer	720.00	1 general appraiser	3,000.00
1 assistant engineer, \$3 per diem*	939.00	1 chief clerk	2,500.00
1 assistant engineer (naval office), \$2 per diem*	240.00	1 confidential clerk	2,200.00
statisticians, \$1,200	16,800.00	1 law clerk	1,900.00
book-binder	1,200.00	1 stenographer	1,600.00
1 assistant to book-binder	600.00	1 clerk	1,600.00
2 carpenters, \$1,300	2,600.00	4 clerks, \$1,200	4,800.00
2 carpenters, \$1,200	2,400.00	1 opener and packer, \$3 per diem*	939.00
1 stenographer	1,200.00	1 opener and packer, \$2.75 per diem*	860.75
1 stenographer	1,000.00	1 messenger	840.00
		1 naval officer	8,000.00
		1 deputy naval officer	2,500.00
		1 comptroller	3,750.00
		1 auditor	3,500.00

* When employed.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—continued.		PLATTSBURGH, N. Y.	
1 clerk.....	\$3,000.00	1 collector.....	\$2,500.00
1 clerk.....	2,800.00	1 deputy collector and inspector....	1,800.00
2 clerks, \$2,500.....	5,000.00	1 deputy collector and inspector....	1,425.01
8 clerks, \$2,200.....	17,600.00	2 deputy collectors and inspectors, \$1,391.02.....	2,782.04
13 clerks, \$2,000.....	26,000.00	1 deputy collector and inspector....	1,139.92
12 clerks, \$1,800.....	21,600.00	10 deputy collectors and inspectors, \$1,043.24.....	10,432.40
16 clerks, \$1,600.....	25,600.00	1 deputy collector and inspector....	899.24
10 clerks, \$1,400.....	14,000.00	2 deputy collectors and inspectors, \$854.94.....	1,709.88
22 clerks, \$1,200.....	26,400.00	6 deputy collectors and inspectors, \$759.92.....	4,559.52
5 clerks, \$1,000.....	5,000.00	1 deputy collector and inspector....	456.61
11 messengers, \$840.....	9,240.00	1 deputy collector and clerk.....	1,600.00
1 messenger.....	500.00	27 Total.....	20,304.62
1 surveyor.....	8,000.00	==	
1 deputy surveyor.....	2,500.00	PORT JEFFERSON, N. Y.	
1 auditor.....	5,000.00	1 surveyor.....	153.60
1 superintendent of barge office.....	2,500.00	1 deputy surveyor (without com- pensation).....	
1 private secretary.....	2,000.00	2 Total.....	153.60
1 stenographer, \$5 per diem.....	1,825.00	==	
2 clerks, \$1,800.....	3,600.00	ROCHESTER, N. Y.	
9 clerks, \$1,600.....	14,400.00	1 collector.....	4,000.10
3 clerks, \$1,400.....	4,200.00	1 special deputy collector.....	1,800.00
1 clerk.....	1,200.00	1 deputy collector (acting apprais- er).....	1,464.00
1 clerk, \$1,200.....	700.00	2 deputy collectors and clerks, \$1,200 each, \$300.....	2,400.00
7 inspectors for measuring ves- sels, \$4 per diem.....	10,220.00	1 deputy collector and inspector....	600.00
9 messengers, \$840.....	7,560.00	1 deputy collector and inspector....	708.00
5 messengers, \$720.....	3,600.00	1 deputy collector and inspector....	687.00
1,882 Total.....	2,659,074.70	1 deputy collector and inspector....	663.00
==		1 deputy collector and inspector....	549.00
OGDENSBURGH, N. Y.		1 deputy collector and inspector....	546.00
1 collector.....	2,529.00	1 deputy collector and inspector....	594.00
1 special deputy collector.....	1,600.00	1 deputy collector and inspector....	456.00
1 special deputy collector.....	48.35	1 deputy collector and inspector....	414.00
3 deputy collectors, \$1,200.....	3,600.00	1 deputy collector and inspector....	378.00
4 deputy collectors, \$1,095.....	4,380.00	1 inspector.....	1,409.10
1 deputy collector.....	1,000.00	4 inspectors, \$1,098.....	4,392.00
1 deputy collector.....	912.50	1 store-keeper.....	915.80
1 deputy collector.....	800.00	1 scrubber and cleaner.....	120.00
1 deputy collector.....	797.80	1 boy.....	30.00
1 deputy collector.....	602.25	24 Total.....	22,038.00
2 deputy collectors, \$600.....	1,200.00	==	
1 inspector.....	1,440.00	SAG HARBOR, N. Y.	
1 inspector.....	1,095.00	1 collector (salary and fees).....	421.52
1 inspector.....	411.00	1 deputy collector, \$300.....	150.00
1 inspector.....	83.50	2 Total.....	571.52
21 Total.....	20,498.40	==	
==		SUSPENSION BRIDGE, N. Y.	
OSWEGO, N. Y.		1 collector.....	3,900.00
1 collector (salary, fees, etc.).....	4,500.00	1 deputy collector and clerk.....	2,500.00
1 deputy collector.....	1,800.00	1 deputy collector and clerk.....	1,400.00
2 deputy collectors and clerks, \$1,200.....	2,400.00	1 deputy collector and clerk.....	1,200.00
4 deputy collectors and clerks, \$1,000.....	4,000.00	1 deputy collector and clerk.....	1,067.35
2 deputy collectors and clerks, \$900.....	1,800.00	1 deputy collector and cashier.....	1,400.00
1 cashier.....	1,600.00	1 deputy collector and inspector....	1,464.00
1 chief inspector, \$3.25 per diem.....	1,189.50	1 deputy collector and inspector....	1,450.00
1 deputy inspector (Port Ontario, N. Y.).....	512.50	19 deputy collectors and inspectors, \$1,098.....	20,862.00
12 inspectors (temporary), \$3 per diem.....	6,423.00	1 deputy collector and inspector....	576.00
1 superintendent of bonded ware- house.....	1,100.00	3 deputy collectors and inspectors, \$549.....	1,647.00
1 general store-keeper (temporary), \$1,100.....	876.90	1 deputy collector and inspector....	459.00
5 store-keepers (temporary), \$900.....	844.14	5 inspectors, \$1,098.....	5,490.00
32 Total.....	27,046.04	1 inspector.....	920.00
==		PATCHOGUE, N. Y.	
PATCHOGUE, N. Y.		1 surveyor.....	427.05
1 surveyor.....	427.05	==	

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
SUSPENSION BRIDGE, N. Y.—cont'd.		CLEVELAND, OHIO.	
1 inspector	\$908.00	1 collector	\$3,069.86
1 inspector	888.00	1 special deputy collector	1,800.00
1 store-keeper	1,400.00	1 deputy collector and clerk	1,200.00
1 messenger	600.00	1 deputy collector and clerk	1,863.73
42 Total	*48,131.35	1 deputy collector and inspector	1,172.50
BEAUFORT, N. C.		1 deputy collector and inspector	780.00
1 collector	1,233.30	1 deputy collector and inspector	650.00
2 deputy collectors, \$240	480.00	1 deputy collector and inspector	612.50
1 inspector (temporary)	30.00	(Ashtabula, Ohio)	
1 boatman	120.00	1 deputy collector and inspector	490.00
5 Total	1,863.30	(Fairport, Ohio)	
EDENTON, N. C.		1 deputy collector and inspector	315.90
1 collector	1,154.25	1 clerk	1,101.10
1 special deputy collector	364.00	1 clerk	914.80
1 deputy collector and inspector	846.72	1 appraiser	3,000.00
1 inspector (temporary), \$3 per diem	9.00	2 inspectors, \$1,104	2,208.00
4 Total	2,373.97	1 opener and packer	425.27
NEW BERNE, N. C.		1 watchman (night and line)	1,060.00
1 collector	1,441.25	1 laborer	499.93
1 deputy collector	900.00	18 Total	20,163.59
1 deputy collector	600.00	SANDUSKY, OHIO.	
2 deputy collectors, \$184	368.00	1 collector	2,500.00
1 messenger	240.00	1 special deputy collector and inspector	558.00
4 boatmen, \$120	480.00	2 deputy collectors and inspectors, \$401.50	803.00
10 Total	4,029.25	1 deputy collector and inspector	300.55
WILMINGTON, N. C.		2 deputy collectors and inspectors, \$200.75	401.50
1 collector (salary, fees, etc.)	2,621.90	1 deputy collector and inspector	109.50
1 special deputy collector	1,800.00	8 Total	4,672.55
1 deputy collector and chief inspector	1,600.00	TOLEDO, OHIO.	
2 inspectors, \$1,095	2,190.00	1 collector	2,520.40
1 clerk	1,000.00	1 special deputy collector	1,400.00
4 boatmen, \$420	1,680.00	1 deputy collector	1,200.00
1 janitor	600.00	1 deputy collector (night)	489.00
11 Total	11,491.90	1 deputy collector and inspector	1,080.00
CINCINNATI, OHIO.		1 janitor and messenger	300.00
1 surveyor	5,000.00	6 Total	6,989.40
1 special deputy surveyor	2,000.00	ASTORIA, OREGON.	
1 deputy surveyor and clerk	1,400.00	1 collector	3,000.00
1 book-keeper	1,200.00	1 deputy collector	2,000.00
1 admeasurer, \$3 per diem	1,095.00	1 deputy collector and inspector	1,500.00
1 clerk	1,250.00	2 inspectors, \$1,464	2,928.00
2 clerks, \$1,000	2,000.00	6 inspectors (temporary) \$3 per diem	150.00
1 weigher, measurer, and gauger, \$4 per diem	1,460.00	2 boatmen, \$480	960.00
1 liquidating clerk	1,200.00	6 laborers (temporary) \$3 per diem	51.40
3 inspectors, \$3.50 per diem	3,822.50	19 Total	10,589.40
1 gauger	1,350.00	COOS BAY, OREGON.	
1 assistant weigher and gauger	900.00	1 collector	1,067.85
2 store-keepers, † \$1,100	2,200.00	2 deputy collectors, \$500	1,000.00
1 appraiser	3,000.00	3 Total	2,067.85
1 examiner	1,800.00	PORTLAND, OREGON.	
1 examiner	1,600.00	1 collector	4,200.00
1 opener and packer	900.00	1 deputy collector	2,400.00
1 porter	720.00	1 deputy collector	2,000.00
1 drug examiner, \$5 per diem †	43.33	1 clerk	1,500.00
1 laborer	600.00	1 appraiser	3,000.00
1 messenger	480.00	25 Total	34,030.83

* Amount re-imbursed by railroad companies, \$5,096.

† Services of one store-keeper re-imbursed by owners of private bonded warehouse. ‡ When employed.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PORTLAND, OREGON—continued.		PHILADELPHIA, PA.—continued.	
1 weigher and gauger, \$4 per diem..	\$1,464.00	1 sugar sampler, \$900	\$594.28
4 inspectors, (day) \$4 per diem.....	5,856.00	6 assistant sugar samplers, \$810	4,108.33
2 inspectors, (night) \$2.50 per night.	1,830.00	8 samplers and packers, \$800	6,384.79
1 store-keeper	1,200.00	4 samplers, \$800	2,645.64
1 opener and packer	1,000.00	2 watchmen, \$840	1,680.00
14 Total	24,450.00	2 watchmen, \$720	1,440.00
YAQUINA, OREGON.		1 watchman	700.00
1 collector	1,805.67	1 messenger	700.00
1 deputy collector (without compensation)		1 foreman of laborers, \$800	782.59
2 Total	1,805.67	22 laborers, \$700	10,932.54
ERIE, PA.		1 store-keeper and clerk	2,000.00
1 collector	1,619.50	1 carpenter	800.00
1 special deputy collector	1,416.50	1 marker	720.00
3 inspectors, \$528	1,584.00	2 foremen of laborers, \$875	1,742.88
5 Total	4,620.00	17 laborers (public stores), \$700	11,899.97
PHILADELPHIA, PA.		1 chief weigher	2,000.00
1 collector	8,000.00	20 assistant weighers, \$1,100	21,411.11
1 deputy collector	3,000.00	1 clerk	1,200.00
1 assistant collector (Camden, N. J.)	1,500.00	1 foreman of laborers	840.00
1 special deputy collector and auditor	4,500.00	1 laborer (measurers')	840.00
1 assistant auditor	2,500.00	1 superintendent of inspectors and gaugers, \$2,000	1,500.00
1 cashier	2,500.00	2 assistant gaugers, \$1,200	2,400.00
1 assistant cashier	2,000.00	2 laborers, \$840	1,680.00
1 assistant cashier	1,600.00	1 stenciler	840.00
1 chief of liquidating division	2,000.00	2 bargemen, \$720	1,440.00
1 chief of estimating division	2,000.00	2 special inspectors, \$1,464	2,928.00
1 chief of statistical division, etc.	2,000.00	67 inspectors, \$1,281	84,098.50
1 chief of law division, etc., \$2,000 ..	1,929.33	1 inspector	1,098.00
1 secretary to collector	1,800.00	1 inspectress, \$1,098	870.00
2 clerks, \$1,800	3,600.00	1 searcher, \$340	92.28
10 clerks, \$1,600	15,800.02	1 captain of watch	1,281.00
11 clerks, \$1,400	14,124.82	32 watchmen, \$840	26,545.84
7 clerks, \$1,200	7,763.24	1 watchman (night), Point Breeze ..	840.00
1 type-writer	720.00	1 watchman and store-keeper (lazarretto)	600.00
4 messengers, \$720	2,252.97	301 Total	344,632.48
1 watchman, \$915	687.50	PITTSBURGH, PA.	
2 watchmen, \$840	1,650.00	1 surveyor	5,000.00
3 statisticians (temporary), \$1,200 ..	528.30	1 deputy surveyor	1,800.00
1 naval officer	5,000.00	1 deputy surveyor and clerk	1,200.00
1 deputy naval officer	2,500.00	1 clerk	1,100.00
1 chief clerk	2,000.00	1 examiner and inspector, \$4 per diem	1,464.00
2 clerks, \$1,800	2,700.00	4 inspectors, \$3 per diem	4,392.00
1 clerk, \$1,600	490.00	1 messenger	600.00
2 clerks, \$1,400	1,750.06	10 Total	15,556.00
1 clerk	1,200.00	BRISTOL, R. I.	
1 messenger	840.00	1 collector (fees and commissions) ..	34.95
1 surveyor	5,000.00	1 deputy collector, inspector, etc., \$3 per diem	552.00
1 deputy surveyor	2,500.00	1 boatman, \$216	108.00
1 chief clerk	2,000.00	3 Total	694.95
1 clerk	1,406.00	NEWPORT, R. I.	
1 messenger, \$840	826.19	1 collector	434.45
1 general appraiser	3,000.00	1 deputy collector and clerk	1,000.00
1 appraiser	3,000.00	1 inspector	538.75
2 assistant appraisers, \$2,500	5,000.00	1 inspector	351.60
1 clerk	1,300.00	1 inspector	55.00
1 examiner of drugs	1,000.00	1 boatman	300.00
1 examiner	2,200.00	6 Total	2,679.80
3 examiners, \$1,800	5,132.97	PROVIDENCE, R. I.	
1 examiner	1,700.00	1 collector	3,977.09
3 examiners, \$1,500	4,450.95	1 special deputy collector, inspector, etc.	2,000.00
1 examiner	1,400.00	1 deputy collector and cashier	2,000.00
2 examiners, \$1,200	1,098.88		
1 chief clerk	2,000.00		
1 clerk, \$1,400	469.20		
2 clerks, \$1,300	1,625.00		
2 clerks, \$1,200	1,602.20		

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PROVIDENCE, R. I.—continued.		BROWNSVILLE, TEX.—continued.	
1 inspector and examiner	\$1,281.00	1 deputy collector, chief clerk, etc.	\$1,500.00
4 inspectors, weighers, etc., \$3.50 per day	4,126.50	1 deputy collector and clerk	1,300.00
1 inspector, weigher, etc. (temporary)	51.00	1 deputy collector and inspector	1,500.00
1 messenger and storekeeper	1,098.00	3 deputy collectors and inspectors, \$1,281	3,843.00
1 storekeeper	730.00	1 deputy collector and inspector (mounted)	†1,190.00
1 watchman	732.00	3 inspectors (local), \$1,281	3,843.00
1 boatman	426.92	1 inspector (local)	1,253.00
13 Total	16,422.42	11 inspectors (mounted), \$1,190	†13,090.00
BEAUFORT, S. C.		1 inspector (temporary)	77.00
1 collector	1,652.00	1 inspectress (temporary)	732.00
2 deputy collectors and inspectors, \$1,144.50	2,289.00	1 messenger	720.28
1 boatman	390.00	27 Total	33,082.75
1 boatman	460.00	CORPUS CHRISTI, TEX.	
1 boatman	348.08	1 collector	2,918.20
1 boatman	251.24	1 deputy collector	1,800.00
1 boatman	96.84	1 deputy collector	1,600.00
8 Total	5,387.16	1 deputy collector	1,464.00
CHARLESTON, S. C.		7 inspectors, \$1,098	1,911.00
1 collector	2,391.28	10 inspectors, \$917.50	9,175.00
1 special deputy collector	2,000.00	1 inspector (night)	732.00
2 deputy collectors and clerks, \$1,500	3,000.00	1 inspector and porter	550.00
1 clerk	1,500.00	1 inspectress	732.00
1 chief inspector, etc.	1,464.00	1 clerk	600.00
4 inspectors, \$1,098	4,392.00	1 boatman	550.00
1 inspector (temporary)	102.00	1 messenger	420.00
1 inspector (night, temporary)	12.00	27 Total	22,452.20
1 messenger	730.00	EAGLE PASS, TEX.	
2 boatmen, \$480	960.00	1 collector (salary, fees, etc.)	2,613.60
1 storekeeper (temporary)	172.00	1 deputy collector and inspector	1,600.00
1 watchman (night, temporary)	50.00	1 deputy collector and inspector (mounted)	1,500.00
17 Total	16,773.28	3 inspectors (mounted), \$1,464	4,392.00
GEORGETOWN, S. C.		1 inspector (mounted)	1,412.00
1 collector (salary, fees, etc.)	381.14	1 inspector (mounted)	1,056.00
1 deputy collector	600.00	1 inspector (mounted)	976.00
2 boatmen, \$300	286.93	3 inspectors (mounted, temporary), \$12	36.00
4 Total	1,268.07	2 inspectors, \$1,282.50	2,565.00
CHATTANOOGA, TENN.		1 inspector and messenger	551.50
1 surveyor (salary and commissions)	1,140.20	1 clerk	1,400.00
MEMPHIS, TENN.		1 storekeeper	210.00
1 surveyor (salary, fees, etc.)	2,397.85	1 messenger and porter	105.00
1 deputy surveyor	1,000.00	19 Total	19,881.10
1 inspector, weigher, gauger, etc.	1,098.00	EL PASO, TEX.	
1 watchman (night)	732.00	1 collector (salary, etc.)	8,852.10
1 messenger and office boy	300.00	1 special deputy collector	1,800.00
5 Total	5,587.85	3 deputy collectors, \$1,207.80	3,623.40
NASHVILLE, TENN.*		4 deputy collectors, \$1,200	4,800.00
1 surveyor	213.25	1 deputy collector	1,006.50
BROWNSVILLE, TEX.		9 inspectors, \$1,207.80	10,870.20
1 collector (salary, fees, etc.)	2,334.47	3 inspectors, \$907.50	2,722.50
1 deputy collector and cashier	1,700.00	1 inspector	838.20
		2 inspectors (night), \$732	1,404.00
		1 inspectress	42.00
		1 clerk	1,400.00
		1 clerk	1,200.00
		1 storekeeper	1,200.00
		1 storekeeper	733.72
		1 janitor	360.00
		31 Total	35,912.62

*Port abolished December 26, 1887.

†In addition to above compensation mounted inspectors are allowed 50 cents per diem each for horse feed.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
GALVESTON, TEX.		RICHMOND, VA.	
1 collector (salary, fees, etc.)	\$3,498.20	1 collector	\$934.25
1 special deputy collector	2,000.00	1 deputy collector and clerk	1,600.00
2 deputy collectors, \$1,800	3,600.00	1 deputy collector and inspector	732.00
3 clerks, \$1,600	4,800.00	1 clerk and inspector	1,300.00
1 clerk	1,200.00	2 inspectors, \$1,098	2,196.00
1 storekeeper	1,400.00	1 watchman	720.00
1 weigher and gauger	1,281.00	1 boatman	420.00
1 chief inspector	1,464.00	8 Total	7,902.25
7 inspectors (day), \$1,281	8,967.00	TAPPAHANNOCK, VA.	
4 inspectors (night), \$1,098	4,392.00	1 collector	432.10
1 messenger	732.00	1 deputy collector	400.00
1 porter	500.00	2 Total	832.10
1 laborer	480.00	BURLINGTON, VT.	
1 machinist	639.23	1 collector	2,890.00
1 fireman	410.93	1 deputy collector, inspector, and clerk, \$2,200	819.00
3 boatmen, \$365.27	1,095.81	2 deputy collectors, inspectors, and clerks, \$1,800	2,470.08
30 Total	36,460.17	4 deputy collectors, inspectors, and clerks, \$1,750	4,393.96
ALEXANDRIA, VA.		1 deputy collector, inspector, and clerk, \$1,600	595.67
1 collector	225.00	3 deputy collectors, inspectors, and clerks, \$1,500	3,558.47
1 deputy collector and inspector	1,200.00	1 deputy collector and inspector	1,500.00
2 Total	1,425.00	3 deputy collectors and inspectors, \$1,200	3,600.00
CAPE CHARLES CITY, VA.		5 deputy collectors and inspectors, \$1,095	5,063.36
1 collector	873.80	2 deputy collectors and inspectors, \$1,000	2,000.00
1 deputy collector	900.00	10 deputy collectors and inspectors, \$730	5,776.47
1 deputy collector	450.00	1 deputy collector and inspector, \$4 per day	976.00
1 deputy collector, inspector, etc.	480.00	1 deputy collector and inspector, \$3.80 per day	1,396.80
4 Total	2,703.80	1 deputy collector and inspector, \$3.50 per day	1,281.00
NEWPORT NEWS, VA.		26 deputy collectors and inspectors, \$3 per day	27,264.00
1 collector (salary, fees, etc.)	3,000.00	1 deputy collector and inspector, \$2.50 per day	915.00
1 deputy collector and inspector	1,460.00	4 deputy collectors and inspectors, \$2 per day	2,440.00
1 deputy collector and inspector	600.00	2 deputy collectors and inspectors, \$1.65 per day	1,207.86
1 inspector and clerk, \$3 per day	1,095.00	3 watchmen (night), \$730	732.00
1 inspector, weigher, and gauger, \$3 per day	1,095.00	1 watchmen (night), \$2 per night	246.00
1 inspector, \$2.50 per day	912.50	4 tally clerks, \$30 per month	769.00
2 boatmen and janitors, \$420	840.00	77 Total	69,888.61
8 Total	9,002.50	PORT TOWNSEND, WASH.	
NORFOLK, VA.		1 collector	3,000.00
1 collector	2,785.97	1 deputy collector	2,000.00
1 deputy collector	1,600.00	2 deputy collectors, \$1,500	3,000.00
1 cashier and entry clerk	1,300.00	1 deputy collector	1,460.00
1 marine clerk	1,300.00	1 deputy collector	1,277.50
1 clerk	900.00	3 deputy collectors, \$1,200	3,600.00
1 inspector	1,464.00	2 clerks, \$1,200	2,400.00
2 inspectors, \$1,098	2,196.00	2 inspectors (traveling), \$1,460	2,920.00
1 inspector	621.00	12 inspectors, \$1,277.50	15,089.00
1 inspector	30.00	1 inspector (night)	912.50
1 watchman	720.00	2 inspectors and boatmen, \$912.50	1,825.00
1 boatman	480.00	1 inspector and boatman	730.00
2 boatmen, \$420	840.00	1 watchman (night)	912.50
1 boatman	322.80	2 boatmen, \$782.50	1,565.00
2 laborers, \$34.50	69.00	1 boatman	710.00
17 Total	14,628.77	33 Total	41,411.60
PETERSBURGH, VA.			
1 collector (fees)	38.35		
1 deputy collector and clerk, *\$1,200	600.00		
1 deputy collector and inspector (City Point, Va.)*	552.00		
1 watchman*	368.00		
4 Total	1,558.35		

*Office abolished January 1, 1888.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
WHEELING, W. VA.		MILWAUKEE, WIS.—continued.	
1 surveyor (salary, fees, etc.).....	\$760.20	1 deputy collector and inspector, \$4 per day.....	\$1,464.00
1 special deputy surveyor and clerk.....	800.00	2 deputy collectors and inspectors, \$3 per day.....	2,196.00
2 Total	1,560.20	1 deputy collector and inspector, \$1.15 per day.....	420.90
LA CROSSE, WIS.		1 deputy collector and inspector, \$1 per day.....	366.00
1 surveyor.....	775.00	1 deputy collector and inspector, 80 cents per day.....	292.80
MILWAUKEE, WIS.		1 deputy collector and inspector, 40 cents per day.....	146.40
1 collector.....	3,127.82	1 deputy collector and clerk.....	1,700.00
1 deputy collector and inspector.....	1,700.00	1 deputy collector and storekeeper.....	1,200.00
2 deputy collectors and inspectors, \$500.....	1,000.00	1 opener and packer.....	720.00
		14 Total	14,333.92

RECAPITULATION BY STATES, TERRITORIES, ETC.

States, Territories, etc.,	Number.	Compensation.	States, Territories, etc.,	Number.	Compensation.
Alabama.....	16	\$14,804.43	Montana.....	2	\$1,328.98
Alaska.....	13	15,330.18	Nebraska.....	3	2,491.98
California.....	434	385,759.03	New Hampshire.....	8	6,943.01
Colorado.....	3	5,137.77	New Jersey.....	22	14,990.71
Connecticut.....	33	33,662.95	New York.....	2,104	2,889,139.94
Delaware.....	11	7,870.73	North Carolina.....	30	29,758.42
District of Columbia.....	4	5,922.51	Ohio.....	57	65,836.37
Florida.....	69	73,457.42	Oregon.....	38	38,912.92
Georgia.....	33	30,055.74	Pennsylvania.....	316	364,808.48
Illinois.....	104	126,273.08	Rhode Island.....	22	19,797.17
Indiana.....	6	8,687.31	South Carolina.....	29	23,428.51
Iowa.....	3	736.20	Tennessee.....	7	6,941.30
Kentucky.....	14	17,779.90	Texas.....	134	147,738.84
Louisiana.....	209	219,627.16	Vermont.....	77	69,888.61
Maine.....	173	150,153.76	Virginia.....	45	38,052.77
Maryland.....	258	268,389.67	Washington.....	33	41,411.50
Massachusetts.....	477	643,435.16	West Virginia.....	2	1,560.20
Michigan.....	153	128,262.25	Wisconsin.....	15	15,108.92
Minnesota.....	29	32,859.40			
Mississippi.....	8	6,925.84	Grand total.....	5,050	6,007,895.65
Missouri.....	36	54,558.53			

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM 1837 TO JUNE 30, 1888, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF EXPENDITURES.

Years.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expenditures.
1837	15,655,000	\$24,954,153.00	\$1.59	\$37,243,496.00	\$2.38
1838	16,112,000	26,302,562.00	1.63	33,865,059.00	2.10
1839	16,584,000	31,482,750.00	1.90	26,999,128.00	1.62
1840	17,069,453	14,480,115.00	1.14	24,317,579.00	1.42
1841	17,591,000	16,860,160.00	.96	26,565,873.00	1.51
1842	18,132,000	19,976,197.00	1.10	25,205,761.00	1.39
1843 (6 months)	18,694,000	8,302,702.00	.89	11,858,075.00	1.27
1844	19,276,000	29,321,374.00	1.62	22,337,571.00	1.16
1845	19,878,000	29,970,106.00	1.51	22,937,408.00	1.15
1846	20,500,000	29,699,968.00	1.45	27,766,925.00	1.35
1847	21,143,000	26,495,769.00	1.25	57,281,412.00	2.71
1848	21,805,000	35,735,779.00	1.64	45,377,225.00	2.08
1849	22,489,000	31,208,143.00	1.39	45,051,657.00	2.00
1850	23,191,876	43,603,439.00	1.88	39,543,492.00	1.71
1851	23,995,000	52,559,304.00	2.19	47,709,017.00	1.99
1852	24,802,000	49,846,816.00	2.01	44,194,919.00	1.78
1853	25,615,000	61,587,054.00	2.40	48,184,111.00	1.88
1854	26,433,000	73,800,341.00	2.79	58,044,862.00	2.20
1855	27,256,000	65,350,575.00	2.40	59,742,668.00	2.19
1856	28,083,000	74,056,699.00	2.64	69,571,026.00	2.48
1857	28,916,000	68,965,313.00	2.38	67,795,708.00	2.34
1858	29,753,000	46,655,366.00	1.57	74,185,270.00	2.49
1859	30,596,000	53,486,466.00	1.75	69,070,977.00	2.26
1860	31,443,321	56,064,608.00	1.78	63,130,598.00	2.01
1861	32,064,000	41,509,930.00	1.29	66,546,645.00	2.08
1862	32,704,000	51,987,455.00	1.59	474,761,819.00	14.52
1863	33,365,000	112,697,291.00	3.38	714,740,725.00	21.42
1864	34,046,000	264,628,772.00	7.77	865,322,642.00	25.42
1865	34,748,000	333,714,605.00	9.60	1,297,555,224.00	37.34
1866	35,469,000	558,032,620.00	15.73	520,809,417.00	14.68
1867	36,211,000	490,634,010.00	13.55	357,542,675.00	9.87
1868	36,973,000	405,038,083.00	10.97	377,340,285.00	10.21
1869	37,756,000	370,943,747.00	9.82	322,865,278.00	8.55
1870	38,558,371	411,255,478.00	10.67	309,653,561.00	8.03
1871	39,555,000	383,323,945.00	9.69	292,177,158.00	7.39
1872	40,596,000	374,106,868.00	9.22	277,517,963.00	6.84
1873	41,677,000	333,738,205.00	8.01	290,345,245.00	6.97
1874	42,796,000	304,978,755.00	7.13	302,633,573.00	7.07
1875	43,951,000	288,000,051.00	6.55	274,623,393.00	6.25
1876	45,137,000	294,095,865.00	6.52	265,101,085.00	5.87
1877	46,353,000	281,406,419.00	6.07	241,334,475.00	5.21
1878	47,598,000	257,763,879.00	5.42	236,964,327.00	4.98
1879	48,866,000	273,827,184.00	5.60	266,047,884.00	5.46
1880	50,155,793	333,526,611.00	6.65	267,642,958.00	5.34
1881	51,495,000	360,782,293.00	7.01	269,712,888.00	5.06
1882	52,802,000	403,525,250.00	7.64	257,981,440.00	4.89
1883	54,165,000	398,287,582.00	7.35	265,408,138.00	4.90
1884	55,556,000	348,519,870.00	6.27	244,126,244.00	4.39
1885	56,975,000	323,690,706.00	5.68	260,226,935.00	4.57
1886	58,420,000	336,439,727.00	5.76	242,453,138.00	4.15
1887	59,893,000	371,403,277.00	6.20	267,952,179.00	4.47
1888	61,394,000	379,266,075.00	6.18	*267,924,801.00	4.36

* This includes \$8,270,842.46 of "premiums on purchase of bonds."

COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF INTERNAL REVENUE FOR THE FISCAL YEAR 1888.

States, Territories, etc.	Receipts.	Expenditures.	States, Territories, etc.	Receipts.	Expenditures.
Alabama.....	\$77,864.66	\$15,522.03	New Mexico.....	\$60,141.75	\$11,854.04
Arkansas.....	106,774.73	27,280.86	Nebraska.....	2,782,624.19	36,942.87
California.....	2,199,855.49	79,652.09	Nevada.....	572.75	206.67
Colorado.....	280,053.19	15,716.10	New Hampshire..	461,412.13	17,858.00
Connecticut.....	805,359.43	29,462.44	New Jersey.....	4,078,257.05	53,501.07
Delaware.....	.....	323.90	New York.....	15,416,707.70	235,248.04
Florida.....	348,840.65	12,404.42	North Carolina..	2,184,317.77	87,644.84
Georgia.....	382,814.33	76,217.24	Ohio.....	12,446,285.22	174,411.20
Illinois.....	30,162,145.03	208,636.76	Oregon.....	177,110.46	16,290.82
Indiana.....	4,132,477.49	73,180.89	Pennsylvania.....	8,336,552.92	259,243.15
Iowa.....	518,109.06	36,920.89	Rhode Island.....	.....	749.21
Kansas.....	193,870.22	16,627.96	South Carolina..	103,412.57	28,458.95
Kentucky.....	14,108,766.14	499,790.21	Tennessee.....	1,004,199.83	88,609.37
Louisiana.....	603,915.11	30,980.72	Texas.....	212,153.56	37,534.04
Maine.....	.....	301.89	Vermont.....	.....	15.58
Maryland.....	3,389,377.58	90,388.00	Virginia.....	3,250,942.66	124,507.97
Mississippi.....	148.27	.....	West Virginia..	566,135.49	26,079.20
Montana.....	144,993.46	20,537.30	Wisconsin.....	2,957,655.42	49,610.84
Massachusetts..	2,580,071.88	61,489.40	Miscellaneous...	1,809.32	764,880.58
Michigan.....	1,799,559.87	38,275.81			
Minnesota.....	511,346.85	18,976.02	Total.....	124,296,871.98	3,628,938.91
Missouri.....	7,910,237.75	91,807.58			

COMPARATIVE STATEMENT OF THE RECEIPTS FROM AND EXPENDITURES ON ACCOUNT OF CUSTOMS FOR THE FISCAL YEAR 1888.

States, Territories, etc.	Receipts.	Expenditures.	States, Territories, etc.	Receipts.	Expenditures.
Maine.....	\$843,088.16	156,526.31	Indiana.....	134,649.14	10,620.99
New Hampshire..	6,491.25	6,503.85	Illinois.....	4,832,703.57	140,768.56
Vermont.....	882,309.90	87,928.81	Wisconsin.....	305,831.82	15,048.82
Massachusetts..	21,533,136.15	811,349.35	Minnesota.....	866,298.71	45,177.62
Rhode Island.....	242,165.36	20,708.30	Iowa.....	1,195.64	1,138.18
Connecticut.....	426,361.84	38,481.81	Missouri.....	1,840,413.41	86,645.95
New York.....	147,514,306.40	3,102,087.50	Montana and Idaho	352.47	2,187.16
New Jersey.....	59,322.53	18,598.93	Washington.....	189,896.99	48,751.93
Pennsylvania.....	19,006,782.17	508,897.30	Alaska.....	2,338.44	15,250.88
Delaware.....	6,155.30	7,531.77	Colorado.....	59,937.86	5,640.64
Maryland.....	2,948,823.35	261,833.40	Oregon.....	594,579.51	41,743.98
District of Columbia	30,088.53	5,909.50	Nebraska.....	27,812.76	2,091.43
Virginia.....	210,380.24	38,073.92	California.....	9,451,424.86	386,862.14
West Virginia..	1,709.04	1,280.22	Amount paid by disbursing agents for salaries, etc.	.....	202,536.20
North Carolina..	50,073.41	19,999.05	Contingent expenses and fees in customs cases	.....	13,875.65
South Carolina..	79,347.94	23,108.57	Miscellaneous, rent, stationery, transportation, etc.	.....	210,241.80
Georgia.....	145,388.75	32,035.58			
Florida.....	843,755.72	75,211.14	Total.....	219,091,173.63	7,156,187.77
Alabama.....	12,510.79	13,339.22			
Mississippi.....	6,187.84	6,637.15			
Louisiana.....	2,795,295.84	272,342.38			
Texas.....	359,463.72	181,672.57			
Tennessee.....	77,566.34	6,813.69			
Kentucky.....	518,126.92	25,141.43			
Ohio.....	4,678,400.47	87,840.84			
Michigan.....	506,500.49	122,153.86			

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1887.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs.....	\$62,588,115.92	Civil and miscellaneous.....	\$18,761,257.91
Internal revenue	31,422,039.49	War Department.....	12,368,225.87
Sales of public lands	2,620,890.23	Navy Department.....	3,735,240.89
Miscellaneous sources	5,697,352.18	Indians and pensions.....	31,069,967.82
Net revenue.....	102,328,397.82	Interest on public debt.....	12,162,181.68
Loans and Treasury notes	.....	Net ordinary expenses.....	78,096,874.17
Total net receipts.....	102,328,397.82	Redemption of loans and Treasury notes	25,591,017.25
Balance in Treasury June 30, 1887.	512,851,434.36	Premium on purchase of bonds..	2,228,268.20
Total.....	615,179,832.18	Total net expenditures.....	105,916,159.62
		Balance in Treasury September 30, 1887	509,263,672.56
		Total.....	615,179,832.18

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

QUARTER ENDING DECEMBER 31, 1887.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs	\$49,453,018.08	Civil and miscellaneous	\$15,992,828.65
Internal revenue	31,049,183.89	War Department	8,153,185.26
Sales of public lands	3,419,226.10	Navy Department	4,690,024.83
Miscellaneous sources	6,211,952.36	Indians and pensions	21,579,488.92
Net revenue	90,113,380.43	Interest on public debt	10,317,147.83
Loans and Treasury notes	20,025,389.00	Net ordinary expenses	60,732,675.59
Total net receipts	110,138,769.43	Redemption of loans and Treasury notes .....	.....
Balance in Treasury September 30, 1887	509,263,672.56	Premium on purchase of bonds	623,747.68
Total	619,402,441.99	Total net expenditures	61,356,423.27
		Balance in Treasury December 31, 1887	558,046,018.72
		Total	619,402,441.99

QUARTER ENDING MARCH 31, 1888.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs	\$56,217,548.18	Civil and miscellaneous	\$17,884,706.92
Internal revenue	27,426,159.13	War Department	3,356,269.68
Sales of public lands	2,436,566.36	Navy Department	3,947,670.72
Miscellaneous sources	5,546,604.64	Indians and pensions	15,287,694.27
Net revenue	91,626,878.31	Interest on public debt	11,803,799.83
Loans and Treasury notes	23,538,671.00	Net ordinary expenses	57,282,121.42
Total net receipts	115,165,549.31	Redemption of loans and Treasury notes .....	.....
Balance in Treasury December 31, 1877	558,046,018.72	Total net expenditures	57,282,121.42
Total	673,211,568.03	Balance in Treasury March 31, 1888	615,929,446.61
		Total	673,211,568.03

QUARTER ENDING JUNE 30, 1888.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs	\$50,852,491.45	Civil and miscellaneous	\$20,313,467.82
Internal revenue	34,899,489.47	War Department	9,642,735.20
Sale of public lands	2,725,334.54	Navy Department	4,553,501.21
Miscellaneous sources	7,220,102.74	Indians and pensions	18,600,685.63
Net revenue	95,197,418.20	Interest on the public debt	10,431,878.13
Loans and Treasury notes	17,283,349.20	Net ordinary expenses	63,542,287.40
Total net receipts	112,480,767.40	Redemption of loans and Treasury notes .....	.....
Balance in Treasury March 31, 1888	615,929,446.61	Premium on purchase of bonds	5,418,826.58
Total	728,410,214.01	Net ordinary expenditures	68,961,114.07
		Balance in Treasury June 30, 1888	659,449,099.94
		Total	728,410,214.01

FISCAL YEAR ENDING JUNE 30, 1888.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs	\$219,091,173.63	Civil and miscellaneous	\$72,952,260.80
Internal revenue	124,296,871.98	War Department	38,522,436.11
Sales of public lands	11,202,017.23	Navy Department	16,926,437.65
Miscellaneous sources	24,676,011.92	Indians and pensions	88,537,816.64
Net revenue	379,266,074.76	Interest on the public debt	44,715,007.47
Loans and Treasury notes	35,256,391.95	Net ordinary expenses	259,653,958.67
Total net receipts	414,522,466.71	Redemption of loans and Treasury notes .....	.....
Balance in Treasury June 30, 1887	512,851,434.36	Premium on purchase of bonds	8,270,842.46
Total	927,373,901.07	Net ordinary expenditures	267,924,801.13
		Balance in Treasury June 30, 1888	659,449,099.94
		Total	927,373,901.07

(No. 16.)

REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 17, 1888.

SIR: I have the honor to report the results of the work of the division of special agents for the fiscal year ended June 30, 1888, as follows:

Amount recovered on account of—	
Increased and additional duties	\$366, 335. 60
Seizures	24, 665. 85
Fines and penalties	9, 693. 13
Suits	4, 718. 28
Total paid into the Treasury	405, 412. 86
Amount involved in suits commenced.....	24, 665. 85
Appraised value of seizures.....	74, 685. 43
Reduction of expense recommended	94, 075. 50
Number of suits commenced.....	8
Number of seizures.....	309
Arrests and criminal prosecutions.....	8
Customs districts inspected.....	101
Reports relative to—	
Smuggling.....	199
Undervaluation.....	155
Misconduct of customs officers.....	28
Seizures.....	64
Inspections.....	101
Arrests.....	8
Suits.....	8
Miscellaneous subjects.....	3, 993
Total number of reports.....	4, 556

The sums following include the compensation and traveling expenses of the agents, inspectors, and special employés under the direction of this division:

Special agents.....	\$74, 281. 24
Special inspectors.....	79, 116. 76
Special employés.....	20, 404. 08
Silk experts at the United States consulates of Lyons, Horgen, Zurich, and Basle.....	3, 720. 00
Total.....	177, 522. 08

It will be seen from the foregoing that the amount recovered and paid into the Treasury through the direct services of the officers and employés of this division exceeds the total cost of such services by \$227,890.78. This is exclusive of the amount involved in suits commenced and undetermined, of reductions of expenses recommended, and additions (aggregating \$483,311.64) to invoice values of silk goods from France and Switzerland reported by the Department experts in those countries as necessary either to make market value or to equal cost of production.

The results thus stated of the arduous, delicate, and difficult labors of the officers of this division, while abundantly attesting their usefulness, reflect to a limited extent only the scope, value, and efficiency of this branch of the public service.

In the inspection and examination of the several customs ports and districts much has been accomplished in the correction of irregularities, enforcing uniform and correct methods of administration, and securing economy in expenditures. There are 171 ports and 200 subports subject to inspection, and these customs establishments are constantly increasing by Congressional enactment year by year, thus enlarging the customs facilities and at the same time increasing the aggregate cost of collecting the revenue. The constant tendency of the local customs officers is toward an increase of expenses, and the most strenuous efforts are necessary to keep the expenditures from exceeding the limits of the customs appropriation.

BONDED WAREHOUSES AND BONDED ROUTES.

An important part of the work of this division is the supervision of the bonded warehouse and transportation system. During the past year there were 80 bonds for warehouses approved and 45 discontinued, leaving in force 463 bonds, covering 507 buildings, 52 yards, and 22 elevators. The number of routes bonded and in force for the transportation of appraised goods is 182, and the number of common carriers bonded for the transportation of unappraised merchandise is 68. The companies thus designated and bonded cover all the principal railway and water transportation routes within the United States, and their supervision involves a large amount of official correspondence.

The act of 1880, which is a substitute for the act of 1870 by which the immediate transportation system was established, dispensed with individual bonds on entry at the port of first arrival of merchandise intended for immediate transportation to interior ports, and provided that the common carriers should be responsible under their bonds for the safe delivery of the merchandise to the collector at the port of destination, and in default thereof for the payment of the duties on such merchandise.

This system has been thoroughly tested and has worked well. No loss to the Government has resulted from the change, which has proved a great convenience to the public in the relief it has afforded from the execution of unnecessary bonds. Similar relief ought to be given with respect to individual bonds upon entry of goods for warehouse. Upon such entry under the present law the importer gives a bond in double the amount of estimated duties conditioned for the withdrawal of the merchandise within the time prescribed by law on payment of the lawful duties and charges thereon or the withdrawal thereof for export. At the same time the Government retains the custody of the merchandise and makes no delivery thereof without payment of duty. When the goods are stored in a private warehouse, as is usually the case, the proprietor thereof must give a bond conditioned that he shall comply in all respects with the warehousing laws and Treasury regulations in connection therewith, and shall not remove or suffer to be removed any goods from said warehouse without lawful permit and without the presence of the customs officer in charge.

Thus, under the present system, the Government protects itself, (1) by retaining the goods until the duties are paid; (2) by taking a bond from the importer upon entry in double the estimated duties; (3) by taking a general bond from the proprietor of the warehouse,

Many thousands of warehouse bonds are taken annually in the custom-houses at the principal ports involving a large amount of clerical labor and putting merchants to great inconvenience. At the port of New York the practice has existed for many years of accepting custom-house brokers as sureties on these bonds without any inquiry as to the financial standing of such brokers, many of whom are known to be unable to respond to the obligations they have thus assumed. In such cases (and they constitute the greater number of warehouse bonds) they furnish no additional security to the Government and might just as well be dispensed with, leaving the Government amply protected in the possession of the goods and the bond of the warehouse proprietor.

Table C, herewith submitted, shows that the value of merchandise transported without appraisement increased in the fiscal year from \$37,017,385 in 1887 to \$38,929,395 in 1888. The value of such merchandise so transported in 1880 was \$13,125,758, showing an increase of \$25,803,637 in the last fiscal year over 1880.

EVASION OF DUTIES.

Much of the attention of the working force of the division continues to be given to investigations pertaining to undervaluation of merchandise subject to ad valorem duties, to attempts to evade duties by false classification, and to secure advantage by excessive allowances for damage, refunds by way of drawbacks, and improper deductions for coverings, packing charges, etc. While the chief officers of the customs at the principal ports have generally co-operated heartily with the Department in its efforts to enforce the laws and regulations in these regards, the abuses mentioned continue; the unscrupulous still prosper at the expense of the public revenue and of honest importers, and it is manifest that justice and equality at the custom-houses can not be secured to all interested without a radical revision of the customs revenue laws and a reformation of existing administrative methods and machinery.

All experience has shown that high ad valorem rates can not be collected with fairness and uniformity under any system of administrative laws and regulations hitherto devised, much less under the present loose restrictive laws and inadequate and ineffective system of appraisement. The difficulties alluded to in my last annual report in the way of securing proper values upon appraisements still exist, and can not be remedied so long as importers participate in appraisement proceedings. As shown last year, the findings of re-appraising boards afford no proper criterion of values. The appraisement in each case is likely to be governed by the opinions of the principal merchant appraiser who may be selected to meet with the general appraiser, and injustice is liable to be done both to the Government and to the importer in all such re-appraisements. Much difficulty has also been experienced at ports where there are no general appraisers and where two merchants act upon appeals from the decision of the local appraiser, owing to the impossibility of securing honest and competent merchant appraisers, such merchants being in most cases disqualified under Department regulations (synopsis, 8072) by reason of having been consulted as to values by the local appraising officers.

It is believed that those sections of the "Undervaluation bill" which has passed the Senate and is now pending in the House of Representatives providing for a board of nine general appraisers to hear and finally dispose of all appeals, and to supervise more closely the work of the local appraising officers at all the ports, would go far towards removing the

evils attendant upon the ad valorem system, especially if re-enforced by the other restrictive sections contained in the bill referred to and in the tariff bill known as the Mills bill. The sections of that bill which relate to coverings, packing charges, etc., to declarations upon entry, to section 2900, Revised Statutes, to the form of consular declarations, to invoices, to the abolition of damage allowances to section 2499, Revised Statutes, to draw-backs, and to the repeal of sections 9, 10, 11, 12, 14, and 16 of the act of June 22, 1874, are all important and necessary for the reformation of our customs system.

Extended reference need not be made to the growing evils resulting from the conflicting provisions and ambiguities abounding in the existing tariff schedules, so productive of disputes, appeals, and suits, so disastrous in their effect upon legitimate importing trade and domestic manufactures, so vexatious and expensive to the Government, and which are so constant and serious a menace to the public Treasury.

The litigation growing out of one clause of the tariff alone, that relating to "Hat materials," has engaged a large part of the time and attention of the appraising officers at the principal ports as well as that of the collectors, district attorneys, and special agents.

Two of the officers of this division have been almost constantly engaged during the past year in collecting and formulating information relating to tariff legislation and to the preparation of suggestions and measures for the use of committees and members of Congress looking to the revision of the tariff and the existing administrative laws.

SUGAR CLASSIFICATIONS.

Important investigations have been made at the principal ports in regard to the sampling and classification of sugars, disclosing serious irregularities in this branch of the service. A practice has prevailed since 1883 at some of the ports of retesting sugars upon the demand of the importers, or their representatives, where they claimed dissatisfaction with the original polariscopic test; such retesting was not made upon new samples obtained from the cargo as imported, and as contemplated by the regulations, but was ostensibly made of a portion of the sample originally tested. These samples were not securely kept, but were liable to be tampered with or changed, and the fact that the retest in such cases almost always showed a lower percentage of saccharine strength than the original test furnishes good grounds for believing that such samples were manipulated for the purpose of obtaining a lower classification of the sugar they represented. A large saving in duties has resulted from a discontinuance of this practice.

The same opportunities for dishonest practices were found in the methods in operation with regard to allowances for damage on sugar. New regulations have been suggested calculated to correct these abuses and secure uniformity and fairness in the sampling and classification of sugar.

SMUGGLING.

Much of the time of the officers of this division, particularly those stationed upon the the Canadian frontier, has been devoted to efforts to suppress the smuggling of opium, which has been carried on extensively at various points on the frontier. A large portion of the expenses of special inspectors has been thus incurred. The high duty on smoking opium, and the fact that it is easily smuggled, has made it a favorite object of traffic with those who wished to benefit by violation of the revenue laws.

The large profits obtainable in this business has led to the formation of "rings," in which instances have come to light where customs officers have had a part. In one district on the Pacific coast one of the chief smugglers was a man who held the position of chief inspector for the customs district in which his operations were carried on. The force under him was so managed and directed that he was able for a long time to conduct his nefarious business with impunity. After his dismissal from the service he took advantage of the opportunity afforded by the completion of the Canadian Pacific Railway to introduce opium from Canada at points on the northern frontier, and was captured near Ogdensburgh, N. Y., with several hundred pounds of opium in his possession, by one of the officers of this division. His trial is now pending. Other important seizures and arrests of opium smugglers have been made.

It has been ascertained that persons of prominence in the communities where they reside are involved in these transactions, some of whom have been indicted and are now awaiting trial. It is highly desirable that the recommendations of the Department made last year for the passage of a bill prohibiting the importation of smoking opium, and providing for the seizure and destruction of the drug in that form wherever found, should be speedily passed by Congress.

During the year there were 8,429 letters, reports, etc., received and acted upon in this division, and 3,598 letters written.

The accompanying Table A shows the business transacted in each customs collection district, including receipts and expenses during the last fiscal year.

Table B shows the number of packages, with the invoice value and estimated duties thereon, forwarded without appraisement during the last fiscal year from and to the ports specified in the act of June 10, 1880, and acts amendatory thereof.

Table C shows the value of, and duties on, merchandise forwarded from and to the designated ports without appraisement during each fiscal year since the approval of the act of June 10, 1880.

Table D shows the quantity of sugar remaining in warehouse June 30, 1887, and imported and exported from that date to June 30, 1888, the actual quantity and classification being given in each case.

Table E is a comparative statement showing the number of invoices examined and appraised, the number advanced and appealed from, the amount of advances, the cost of weighing, and other information of interest relating to the administration of the customs at New York, Boston, and Philadelphia during the fiscal years 1886, 1887, and 1888.

Very respectfully,

JAMES A. JEWELL,
Supervising Special Agent.

Hon. CHAS. S. FAIRCHILD,
Secretary of the Treasury.

APPENDIX.

TABLE A.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTION DISTRICTS FOR THE FISCAL YEAR ENDED JUNE 30, 1868.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Number of docu- ments issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons em- ployed.	Cost to collect ^{per} \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska.....	54	28	59	27	161	23	\$3,879.23	\$4,639.60		\$23,499	\$15,993.17	13	\$3.44
Albemarle (Edenton), N. C.....		151		152		82					2,344.72	3	
Alexandria, Va.....	9	118	4	103	15	99	1,112.36	1,176.82		33,745	1,802.36	2	1.53
Annapolis, Md.....						149		35.00			1,321.20	2	37.74
Apalachicola, Fla.....	18	55	17	72	2	77	353.06	530.48		74,101	2,538.78	4	4.78
Aroostook (Houlton), Me.....					1,330		40,703.52	45,286.68			8,621.37	8	.19
Baltimore, Md.....	528	1,445	621	1,671	9,269	1,636	2,948,284.89	2,996,220.14	\$24,691	46,212,036	270,556.48	192	.09
Bangor, Me.....	17		37		1,029	260	147,197.69	149,294.67		149,713	13,662.31	10	.091
Barnstable, Mass.....	36	32	36	44	152	458	540.02	1,339.08		437	6,351.67	17	4.74
Bath, Me.....	270	38	11	10	431	317	58,358.70	58,961.92	85	1,380	7,563.14	8	1.28
Beaufort, N. C.....	1			1	1	117	15.82	18.32			2,035.80	3	111.12
Beaufort, S. C.....	31	121	103	59	4	41	782.97	1,380.59		1,074,604	5,135.69	7	3.71
Belfast, Me.....	119	11	129	25	142	250	1,238.88	1,889.34		31,540	3,254.99	6	1.72
Boston, Mass.....	2,523	779	2,460	900	51,378	1,132	21,281,737.42	21,396,776.15	974,720	55,482,664	709,874.62	594	.033
Brazos (Brownsville), Tex.....	4	33	4	33	1,443	2	32,535.98	34,043.82	92,915	588,512	37,134.15	26	1.09
Bridgeton, N. J.....	3			3	3	466	109.38	165.82			478.54	3	2.88
Bristol and Warren, R. I.....						48					662.00	2	
Brunswick, Ga.....	147	357	207	294	23	80	40,100.89	41,774.93		3,394,095	8,939.23	6	.213
Buffalo Creek, N. Y.....	925	3,302	918	3,308	13,802	277	852,572.11	868,881.45	6,363	416,142	55,050.12	40	.063
Burlington (Trenton), N. J.....						42	5.00	56.40			218.25	2	3.86
Cape Vincent, N. Y.....	1,342	505	1,259	545	1,820	87	52,020.00	54,702.29	299	173,126	14,306.99	15	.261
Castine, Me.....	4		5		37	315	75.24	145.91		6,618	3,802.40	5	26.05
Champlain (Plattsburgh), N. Y.....	980		1,113	735	8,550	330	403,756.95	415,977.45		1,632,574	29,996.92	28	.072
Charleston, S. C.....	152	285	192	127	224	220	80,434.33	82,634.06	50	15,464,752	16,490.14	13	.199
Cherrystone (Eastville), Va.....						617					2,517.50	3	
Chicago, Ill.....	279	11,038	492	10,988	14,090	657	4,835,215.88	4,850,697.44	15,522	1,616,515	128,906.08	96	.026
Corpus Christi, Tex.....	1	12	2	18	860	27	19,272.68	21,850.08	130,085	1,574,001	27,194.99	18	1.24
Cuyahoga (Cleveland), Ohio.....	387	4,216	483	4,193	1,173	385	336,347.16	338,394.85		469,837	21,078.18	16	.062
Delaware (Wilmington), Del.....	2	32	5	11	60	256	6,155.30	6,829.06		362,971	7,674.24	11	1.12
Denver, Colo.....					234		60,333.07	60,426.43			5,853.80	4	.096
Detroit, Mich.....	3,257	3,111	3,256	3,231	17,567	427	401,420.84	424,021.32	34,213	3,725,562	66,090.65	64	.155
Duluth, Minn.....	209	958	205	965	364	53	4,557.45	4,557.45		2,801,746	4,807.45	5	1.05
Dunkirk, N. Y.....	2	17	2	17				7.05			1,693.55	2	240.21
Eastern (Crisfield), Md.....						948		119.10			2,316.63	2	19.45

Edgartown, Mass.	27		27	43	287.46	421.59		2,762.83	5	6.55	
Erie, Pa.	378	51	366	74	11,014.65	11,165.25	1,760	4,521.68	4	404	
Fairfield (Bridgeport), Conn.	552	12	236	84	219	18,118.64	20	2,405.24	2	.13	
Fall River, Mass.	704	25	669	76	141	40,638.48		4,443.18	4	.108	
Fernandina, Fla.	348	50	355	5	68	7,848.39		3,368.19	4	.402	
Frenchman's Bay (Ellsworth), Me.	14	8	2	73	311	726.31		3,786.30	5	3.78	
Galveston, Tex.	125	360	139	289	206	235,106.55		240,357.71	2,163	15,700,984	
Genesee (Rochester), N. Y.	612	156	671	170	14,436	19	276,553.98		46,528.21	32	193
Georgetown, D. C.	18	122		5	298	148	29,691.78		26,251.65	20	.093
Georgetown, S. C.	8	52	11	3	30	30	49.24		6,320.26	4	.208
Gloucester, Mass.	159	24	151	60	889	665	14,370.27		1,420.87	12	12.61
Great Egg Harbor, N. J.	1		2			145	53.09		12,634.66	8	7.715
Humboldt (Eureka), Cal.	18	120	24	10	7	73	824.75		1,112.90	2	10.82
Huron (Port Huron), Mich.	526	4,181	380	4,351	9,601	685	92,744.72	476	2,975.87	1	2.80
Indianapolis, Ind.				300	4		133,986.12		46,278.79	52	4.433
Kennebunk, Me.				4	40		97.00		8,423.09	4	.062
Kew West, Fla.	264	376	252	331	5,259	180	710,391.58	1,468	584.00	2	6.02
Little Egg Harbor, N. J.				41			723,092.54		41,860.13	46	.057
Machias, Me.	19	5	195	9	15	508	148.07		973.00	2	6.24
Marblehead, Mass.	41	3	53	43	59	6,864.37		2,356.70	4	3.33	
Miami (Toledo), Ohio	188	1,579	220	1,541	141	109	33,246.53		2,249.21	3	.312
Michigan (Grand Haven), Mich.	222	8,618	73	8,599	2	413	3	3,512.25	6	.104	
Middletown, Conn.		177		849	156		225,893.39		5,667.99	16	3.42
Milwaukee, Wis.	10	9,492	5	9,566	943	641	305,828.09		10,177.25	6	0.044
Minnesota (Saint Vincent), Minn.				1,568	44	863,383.08		12,850.64	14	.041	
Mobile, Ala.	112	80	143	61	65	162	12,301.91	62,957	27,858.49	19	.932
Montana (Fort Benton), Mont.				10			14,413.08		14,067.40	16	.976
Nantucket, Mass.				21			352.47		2,189.28	2	6.09
Natchez, Miss.				8					485.75	2	.....
Newark, N. J.	60	14	57	1	66	141	2,050.31		500.00	2	.....
New Bedford, Mass.	44	136	38	13	146	137	59,018.40		2,577.60	2	.986
Newburyport, Mass.	29	342	46	342	34	66	2,922.87	652	8,362.53	5	137
New Haven, Conn.	41	858	24	737	505	319	169,804.38	3,304	2,536.28	4	803
New London, Conn.	23	38	8	135	99	252	17,392.86		15,277.71	15	.094
Newport, R. I.	33	4	17	1	22	186	4,122.17		4,510.76	4	.25
New York (New York), N. Y.	5,529	2,273	4,949	3,210	365,558	4,909	144,617,045.24	9,140,712	2,579.47	5	.54
New York (Albany), N. Y.					876	373	152,916.10		2,838,563.25	1,713	.019
New York (Pachogue), N. Y.						244	427.05		12,727.10	8	.082
New York (Port Jefferson), N. Y.						99			427.05	1	1.00
Niagara (Suspension Bridge), N. Y.	481	608	472	611	10,207	27	341,536.80		53,200	38	.133
Norfolk and Portsmouth, Va.	66	1,366	213	1,472	58	578	19,093.21	79,228	48,475.43	13	.656
New Orleans (New Orleans), La.	762	305	746	282	10,617	542	2,793,995.38	469,304	14,284.55	182	.094
New Orleans (Atlanta, Ga.)							8,525.97		267,086.38	2	.176
New Orleans (Burlington, Iowa)						97			1,505.77	2	.....
New Orleans (Chatanooga, Tenn.)						30	26,340.15		1,415.83	2	3.02
New Orleans (Cincinnati, Ohio)						144	1,294,552.39		1,340.20	1	.05
New Orleans (Dubuque, Iowa)						4	2,301.84		32,235.36	25	.024
New Orleans (Evansville, Ind.)						3	718.02		404.88	2	.14
New Orleans (Galena, Ill.)						40			870.25	2	1.14
New Orleans (Kansas City, Mo.)						26	211,570.63		600.00	2	.....
New Orleans (La Crosse, Wis.)						54			8,196.65	4	.038
New Orleans (Louisville, Ky.)						74	517,668.79		1,076.40	339	.24
									32,075.76	11	.061

SUPERVISING SPECIAL AGENT.

TABLE A.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTION DISTRICTS, ETC.—Continued.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Number of docu- ments issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons em- ployed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
New Orleans (Memphis, Tenn.)					201	122	\$50,972.53	\$51,275.13			\$5,390.91	5	\$0.105
New Orleans (Nashville, Tenn.)						23		18.35			230.07	1	12.53
New Orleans (Omaha, Nebr.)							27,812.76	27,914.31			1,692.35	2	.06
New Orleans (Paducah, Ky.)						79		50.00			350.00	2	7.00
New Orleans (Pittsburgh, Pa.)					855	185	356,315.65	357,152.17			18,809.72	10	.052
New Orleans (Saint Louis, Mo.)					3,539	272	1,532,762.80	1,535,494.22			43,476.05	28	.028
New Orleans (Saint Joseph, Mo.)					253		92,006.99	92,321.48			6,092.28	3	.066
New Orleans (Wheeling, W. Va.)					8	157	1,709.04	1,769.24			1,253.87	2	.708
Oregon (Astoria, Oregon)	15	221		223	18	99	38,610.27	39,220.11		\$1,182.231	10,985.65	8	.28
Oswegatchie (Ogdensburgh), N. Y.	664	656	579	692	3,583	50	219,096.36	226,147.48	\$94,469	1,693,012	18,302.00	20	.08
Oswego, N. Y.	2,030	412	1,945	494	1,891	55	592,712.06	598,887.45	16,465	2,096,311	26,317.65	21	.043
Pamlico (New Berne), N. C.	7	355	8		11	141	1,961.05	2,061.32		9,277	3,890.45	8	1.88
Paso del Norte, Tex.					2,275		55,712.06	60,994.24	32,242	2,221	44,078.93	27	.723
Passamaquoddy, Me.	775	19	885	132	2,051	306	94,147.44	99,152.11	14,882	645,110	23,570.70	20	.237
Pearl River (Shieldsborough), Miss.	140	73	164	100	20	201	5,035.83	6,079.22	9	766,381	6,849.77	5	1.12
Pensacola, Fla.	377	134	421	99	166	199	91,106.79	94,229.72		2,740,335	16,642.16	19	.176
Perth Amboy, N. J.	25	266	110	72	56	508	57,727.64	59,169.66		1,499,371	9,504.01	7	.16
Petersburgh, Va.		156		149		7		62.55			1,617.07	3	25.85
Philadelphia, Pa.	1,289	581	973	1,247	24,255	1,075	18,642,698.81	18,710,099.46	112,446	28,733,415	429,629.73	283	.022
Plymouth, Mass.	3	1	4	1	120	16	96,944.33	97,024.20			4,400.92	2	.045
Portland and Falmouth, Me.	290	477	411	380	2,841	586	504,010.49	512,377.13	273,433	1,377,680	67,561.11	47	.131
Portsmouth, N. H.	65	4	70	6	108	96	6,491.25	6,862.21			6,854.87	7	.998
Providence, R. I.	122	599	86	125	1,068	141	238,160.88	240,198.02		998	17,101.76	12	.071
Puget Sound, Wash.	733	201	802	128	094	225	175,486.29	192,082.88	1,735	2,249,157	39,234.73	30	.204
Richmond, Va.	16	1,049	49	545	58	103	16,086.14	16,626.51		7,206,942	7,944.15	11	.477
Saco, Me.			4			23		10.00			610.85	2	61.08
Sag Harbor, N. Y.	1	2	7	2	1	234	8.64	44.31			853.92	3	19.27
Salem, Mass.	100	5	84	39	104	107	28,981.90	29,687.14			8,928.35	8	.30
Saluria (Indianola), Tex.					963	19	19,876.82	21,431.84	12,135	1,010,453	21,318.47	14	.994
San Diego, Cal.	284	159	233	92	353	52	307,880.03	311,937.59	12,855	363,036	14,139.41	12	.045
Sandusky, Ohio	614	1,696	594	1,722	662	121	4,696.17	5,828.12		201,857	4,209.00	8	.722
San Francisco, Cal.	822	282	802	692	27,347	1,119	9,003,739.99	9,114,732.45	477,282	27,207,609	354,471.75	226	.038
Savannah, Ga.	223	433	263	377	291	123	96,502.31	99,290.82		20,256,113	21,210.05	18	.213
Saint Augustine, Fla.	11	44	9	39	13	17	21.22	57.22		966	1,561.12	4	2.73
Saint John's (Jacksonville), Fla.	35	198	39	209	77	84	23,614.38	24,085.03	215	88,476	2,893.08	4	.12
Saint Mark's (Cedar Keys), Fla.	1	58		51		32	8.86	482.03			3,509.27	4	7.28
Saint Mary's, Ga.	5	9	12	2		6	120.09	310.69		51,281	1,612.60	3	5.19
Southern Oregon (Coos Bay), Oregon						22		6.70			2,066.70	2	\$08.46

Stonington, Conn.....	11		11		12	120	1,892.20	2,083.80		186	1,485.10	3	.712
Superior (Marquette), Mich.....	860	3,938	855	3,940	1,232	184	7,329.62	9,257.38		323,682	11,568.23	15	1.24
Tappahannock, Va.....		175				241		10.00			740.96	2	74.09
Tèche (Brashear), La.....	2	354	4	365	28	155	3.00	37.42	2,053	35,391	4,741.84	5	126.71
Vicksburg, Miss.....						17		20.40			479.18	1	23.48
Vermont (Burlington), Vt.....	732	9	710	3	22,731	32	890,359.05	913,103.81		1,604,638	71,875.01	64	.078
Waldoborough, Me.....	682	14	687	8	717	538	2,607.24	5,186.57		651	9,240.74	7	1.78
Wicassot, Me.....	6	12	12	16	23	219	341.79	571.37		11,036	3,152.99	4	5.50
Wilmington, Cal.....	74	252	38	191	106	42	136,678.51	139,330.79		34,442	13,455.09	10	.096
Wilmington, N. C.....	147	126	203	73	136	126	48,054.56	50,026.40		6,814,363	11,525.32	10	.23
Willamette (Portland), Oregon.....	36	198	117	131	880	170	552,434.67	558,926.42	525	4,619,115	28,502.05	18	.05
Yaquina, Oregon.....		57		61		6	25,437.82	25,439.32			1,977.10	2	.077
York, Me.....						12					265.00	1	
Yorktown (Newport News), Va.....	44	466	320	194	192	267	175,872.13	179,812.44	2,320	8,990,355	14,049.36	8	.081
Total	32,105	73,683	32,216	73,598	641,626	32,241	219,074,674.66	220,428,930.22	12,092,403	683,862,104	6,503,765.77	4,617	.....

Less amount included in above expenditures belonging to previous fiscal year..... 6,503,765.77
 208,801.40

Miscellaneous expenses not included in above..... 6,294,964.37
 186,635.20

Total expenses of collecting the revenue for the year ended June 30, 1888..... 6,481,599.57

AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, AND 1888.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877.....	\$132,634,029.53	\$6,501,037.57	4.90	1883.....	\$216,962,210.35	\$6,667,825.46	3.07
1878.....	132,024,409.16	5,826,974.32	4.41	1884.....	196,935,360.80	6,775,968.41	3.44
1879.....	138,976,613.79	5,485,779.03	3.94	1885.....	183,116,808.60	6,918,221.19	3.77
1880.....	188,508,690.34	5,995,878.06	3.18	1886.....	194,189,356.00	6,427,613.00	3.30
1881.....	200,079,150.98	6,419,345.20	3.20	1887.....	218,662,892.22	6,830,296.16	3.12
1882.....	222,559,104.83	6,549,595.07	2.94	1888.....	220,428,930.22	6,481,599.57	2.94

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

TABLE B.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT DURING THE FISCAL YEAR ENDED JUNE 30, 1888, UNDER ACT JUNE 10, 1880.

Port of destination.	Packages.	Invoice value.	Estimated duty.
Atlanta, Ga.....	256	\$16,602	\$10,708.00
Boston, Mass.....	46,123	1,012,293	1,288,343.45
Baltimore, Md.....	9,496	242,676	176,614.99
Buffalo, N. Y.....	32,252	588,594	242,281.89
Bridgeport, Conn.....	2,453	39,683	16,740.00
Bath, Me.....	12	2,044	956.00
Burlington, Vt.....	2,198	1,593	2,041.84
Chicago, Ill.....	614,347	11,496,529	5,384,753.15
Cincinnati, Ohio.....	61,100	2,614,515	2,021,542.05
Cleveland, Ohio.....	17,131	593,163	296,206.47
Charleston, S. C.....	290	2,855	3,117.88
Detroit, Mich.....	17,676	557,879	270,078.70
Denver, Colo.....	1,689	128,897	71,629.30
Evansville, Ind.....	63	2,251	1,298.17
Georgetown, D. C.....	3,404	90,787	39,809.65
Galveston, Tex.....	299	7,956	12,533.29
Hartford, Conn.....	5,835	59,564	269,704.75
Indianapolis, Ind.....	44,841	333,789	151,144.53
Jacksonville, Fla.....	820	24,841	10,953.69
Kansas City, Mo.....	62,956	476,606	214,558.26
Louisville, Ky.....	26,219	636,660	723,118.41
Milwaukee, Wis.....	55,541	630,046	342,653.66
Memphis, Tenn.....	3,226	89,435	57,091.22
Middletown, Conn.....	31	4,697	1,855.00
Mobile, Ala.....	1	4,205	310.00
New York, N. Y.....	142,909	2,515,705	567,573.27
New Orleans, La.....	1,371	61,619	39,050.25
New Haven, Conn.....	328	75,968	34,225.00
Norfolk, Va.....	43	1,481	1,190.00
Omaha, Nebr.....	1,270	14,035	7,085.75
Philadelphia, Pa.....	110,110	5,029,923	2,861,502.43
Pittsburgh, Pa.....	52,653	582,972	406,213.00
Providence, R. I.....	15,103	493,282	263,561.14
Portland, Oregon.....	29,125	120,888	113,936.56
Portland, Me.....	6,182	39,799	22,931.28
Port Huron, Mich.....	146	1,578	295.00
Rochester, N. Y.....	10,681	401,970	237,744.40
Richmond, Va.....	8,776	12,025	6,794.28
San Francisco, Cal.....	53,378	4,182,495	2,838,998.37
Saint Louis, Mo.....	252,984	3,203,804	1,556,661.23
Saint Paul, Minn.....	17,762	674,291	411,662.57
Saint Joseph, Mo.....	11,696	153,040	84,724.51
Savannah, Ga.....	7,687	26,721	18,535.00
San Diego, Cal.....	8	2,054	718.90
Toledo, Ohio.....	9,107	62,209	40,479.24
Tampa, Fla.....	4,633	141,050	74,516.00
Wilmington, Del.....	2,955	44,256	6,224.05
Wilmington, N. C.....	2	10	13.75
Total.....	1,738,653	38,929,395	21,218,588.33

TABLE B.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT DURING THE FISCAL YEAR ENDED JUNE 30, 1888, ETC.—Continued.

The merchandise above referred to was forwarded from the following-named ports of first arrival:

Port of importation.	Packages.	Invoice values.	Estimated duty.
Boston, Mass.....	71,174	\$504,283	\$171,232.89
Baltimore, Md.....	369,034	2,777,483	1,578,286.11
Chicago, Ill.....	6,437	34,481	7,687.48
Detroit, Mich.....	5,686	77,043	26,614.09
Galveston, Tex.....	37,759	181,483	64,540.89
Key West, Fla.....	5,826	169,193	98,684.96
New York, N. Y.....	530,909	25,012,206	15,638,197.00
New Orleans, La.....	199,035	2,679,932	1,484,762.62
Newport News, Va.....	69,248	395,936	161,872.14
Portland, Me.....	51,640	151,234	56,230.24
Philadelphia, Pa.....	59,136	2,481,434	1,222,026.02
Port Townsend, Wash.....	79,201	585,417	34,920.01
Port Huron, Mich.....	22,500	127,687	53,227.50
San Francisco, Cal.....	231,068	3,751,583	619,706.38
Total.....	1,738,653	38,929,395	21,218,588.33

TABLE C.—STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF MERCHANDISE RECEIVED AT THE SEVERAL PORTS OF DESTINATION UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT FOR THE FISCAL YEARS 1881 TO 1888, INCLUSIVE.

	Port of destination.	1881.		1882.		1883.		1884.	
		Invoice value.	Estimated duty.	Invoice value.	Estimated duty.	Invoice value.	Estimated duty.	Invoice value.	Estimated duty.
1	Atlanta, Ga.....								
2	Boston, Mass.....								
3	Buffalo, N. Y.....	\$1,064,439	\$495,575.69	\$1,851,666	\$868,341.70	\$2,602,635	\$972,552.45	\$2,213,087	\$909,373.50
4	Baltimore, Md.....	296,081	140,296.28	335,651	161,665.63	496,731	256,919.51	512,645	241,077.48
5	Bridgeport, Conn.....	254,495	138,300.98	354,051	231,340.96	419,496	264,456.39	339,595	219,235.93
6	Bath, Me.....	24,392	12,205.72	27,160	15,642.78	64,013	38,575.77	93,181	40,221.87
7	Burlington, Vt.....	1,095	1,301.36	2,247	3,313.53	6,703	8,471.30		
8	Chicago, Ill.....	4,298,328	1,989,887.65	6,424,915	3,231,975.81	8,382,533	4,214,824.85	8,950,044	3,981,027.24
9	Cincinnati, Ohio.....	1,391,006	622,030.39	1,697,765	762,986.98	1,955,840	944,562.62	1,816,826	875,510.91
10	Cleveland, Ohio.....	263,656	120,530.23	424,651	189,098.35	412,306	202,735.64	378,434	193,025.83
11	Charleston, S. C.....								
12	Detroit, Mich.....	258,954	76,893.24	350,317	127,464.47	335,135	137,629.25	339,045	145,952.06
13	Denver, Colo.....					8,496	3,997.63	49,440	31,852.36
14	Evansville, Ind.....	24,345	11,617.02						
15	Georgetown, D. C.....			27,992	13,492.43	32,848	14,073.89	40,299	20,305.02
16	Galveston, Tex.....					300	405.00	30,519	12,578.18
17	Hartford, Conn.....	568	145.45			1,108	775.30	155,078	64,675.03
18	Indianapolis, Ind.....			96,846	39,818.04	125,417	48,340.48	196,019	89,823.66
19	Jacksonville, Fla.....								
20	Kansas City, Mo.....	134,904	58,351.90						
21	Louisville, Ky.....	220,080	88,295.62	151,067	69,246.33	24,073	10,058.19	88,549	47,993.75
22	Milwaukee, Wis.....	10,342	4,472.05	229,669	88,212.37	229,669	88,212.37	257,151	136,901.62
23	Memphis, Tenn.....			292,829	123,945.96	358,319	139,366.24	341,408	147,521.39
24	Middletown, Conn.....	291	281.40	7,113	2,809.30	25,694	13,299.09	8,744	3,453.77
25	Mobile, Ala.....	258,114	113,733.32					202	68.90
26	New York, N. Y.....			5,190	2,630.94	18,729	7,101.33	4,623	2,426.55
27	New Haven, Conn.....			951,201	464,627.65	845,676	188,770.94	1,287,740	170,027.09
28	New Orleans, La.....					174	43.50	8,015	4,982.20
29	Norfolk, Va.....			5,846	3,375.00	22,323	15,276.00	32,210	24,995.95
30	Omaha, Nebr.....	1,283,207	563,200.06						
31	Portsmouth, N. H.....	607,412	232,238.55						
32	Philadelphia, Pa.....	332,950	121,189.98					536	123.30
33	Pittsburgh, Pa.....	101	30.30	2,104,818	886,406.74	2,501,058	1,154,312.98	3,106,811	1,330,781.47
34	Providence, R. I.....	915	374.49	1,250,261	473,059.19	1,273,365	441,077.04	881,762	435,326.02
35	Port Huron, Mich.....	1,412	620.00	428,467	176,566.98	458,950	203,511.43	340,574	153,770.35
36	Portland, Oregon.....	209,784	83,081.41	8,249	1,295.46	67,181	9,289.77	478,504	22,478.60
37	Portland, Me.....			296	118.40			8,564	7,495.10
38	Rochester, N. Y.....	1,632,167	950,868.00	4,421	2,955.60	15,903	9,399.89	7,342	3,117.70
39	Richmond, Va.....			340,566	151,081.42	422,775	198,578.11	351,576	174,816.72
		1,885,825	752,266.43			1,508	737.95	857	327.00

40	San Francisco, Cal.....	37,825	15,048.49	2,250,101	1,344,042.90	2,304,320	1,461,618.87	2,684,549	1,605,493.65
41	San Diego, Cal.....								
42	Saint Louis, Mo.....			1,922,521	799,848.35	2,671,637	1,086,353.04	2,600,248	1,088,811.84
43	Saint Paul, Minn.....	23,578	9,612.95	65,139	26,410.66	139,783	62,164.72	201,022	55,771.49
44	Saint Joseph, Mo.....					3,657	1,462.80	21,630	11,813.60
45	Savannah, Ga.....	3,208	1,998.30			6,256	5,581.08	23,920	15,358.95
46	Toledo, Ohio.....			29,143	18,047.13	33,644	12,424.26	24,263	10,166.19
47	Tampa, Fla.....								
48	Wilmington, Del.....			29,760	15,244.15	15,401	8,574.78	27,555	15,197.55
49	Wilmington, N. C.....					281	96.00		
	Total.....	14,519,474	6,604,447.26	21,440,540	10,186,940.14	26,283,922	12,225,630.46	27,896,567	12,323,879.82

STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF MERCHANDISE FORWARDED UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT FROM THE SEVERAL PORTS OF FIRST ARRIVAL FOR THE FISCAL YEARS 1881 TO 1888, INCLUSIVE.

1	Boston, Mass.....	\$970,812	\$354,176.40	\$1,313,503	\$583,109.87	\$952,097	\$421,108.08	\$721,410	\$320,486.91
2	Baltimore, Md.....	431,644	162,596.81	671,753	229,479.19	1,169,691	361,543.19	317,989	158,920.52
3	Chicago, Ill.....							18,974	4,589.19
4	Cleveland, Ohio.....	27,214	5,002.40	4,446	858.53				
5	Detroit, Mich.....							48,504	17,262.73
6	Galveston, Tex.....								
7	Key West, Fla.....								
8	Mobile, Ala.....							688	1,878.60
9	New York, N. Y.....	10,670,068	5,053,573.40	15,945,610	7,770,678.50	19,503,688	9,775,961.76	19,083,950	9,661,757.98
10	New Orleans, La.....	898,320	331,304.50	504,570	215,044.97	753,932	268,642.68	1,650,914	734,813.39
11	Newport News, Va.....								
12	Philadelphia, Pa.....	1,238,658	563,858.19	2,033,998	946,830.36	1,844,838	851,530.99	1,823,461	812,420.18
13	Port Huron, Mich.....	3,351	1,357.43	24,668	8,145.21	68,333	22,927.96	89,781	25,484.36
14	Portland, Me.....	27,223	8,065.67	125,774	43,097.70	404,999	156,571.03	659,341	202,034.38
15	Portland, Oregon.....								
16	Port Townsend, Wash.....								
17	San Francisco, Cal.....	252,184	124,512.46	816,218	389,695.81	1,584,344	347,344.77	3,481,555	884,231.58
	Total.....	14,519,474	6,604,447.26	21,440,540	10,186,940.14	26,283,922	12,225,630.46	27,896,567	12,323,879.82

TABLE C.—STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF MERCHANDISE RECEIVED AT THE SEVERAL PORTS OF DESTINATION UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT, ETC.—Continued.

	Port of destination.	1885.		1886.		1887.		1888.	
		Invoice value.	Estimated duty.	Invoice value.	Estimated duty.	Invoice value.	Estimated duty.	Invoice value.	Estimated duty.
1	Atlanta, Ga.....	\$400	\$320.00	\$1,908	\$1,525.00	\$7,146	\$4,825.02	\$16,602	\$10,708.00
2	Boston, Mass.....	1,722,518	802,157.75	1,728,826	982,393.55	1,806,070	1,178,962.97	1,912,293	1,288,343.45
3	Buffalo, N. Y.....	462,612	241,342.24	566,079	294,012.09	508,382	239,750.41	588,594	242,281.89
4	Baltimore, Md.....	340,984	265,638.12	416,237	292,924.58	304,949	232,389.77	242,676	176,614.99
5	Bridgeport, Conn.....					2,257	910.00	39,683	15,740.00
6	Bath, Me.....	6,245	3,269.56	20,260	9,022.50	70,958	32,648.40	2,044	956.00
7	Burlington, Vt.....					373	298.40	1,593	2,041.84
8	Chicago, Ill.....	9,042,985	3,854,732.37	9,133,609	4,129,479.88	10,876,545	5,224,221.70	11,496,529	5,384,753.15
9	Cincinnati, Ohio.....	1,816,049	878,081.53	1,892,010	1,134,447.75	2,565,948	1,932,200.24	2,614,515	2,021,542.05
10	Cleveland, Ohio.....	442,059	236,355.81	401,707	202,258.15	574,269	272,337.29	593,163	296,206.47
11	Charleston, S. C.....					8,685	3,910.00	2,855	3,117.88
12	Detroit, Mich.....	319,688	143,817.41	423,493	149,102.71	558,670	254,414.17	567,879	270,078.70
13	Denver, Colo.....	47,897	32,722.94	57,059	44,640.48	104,586	83,736.74	128,879	71,629.30
14	Evansville, Ind.....							2,251	1,296.17
15	Georgetown, D. C.....	88,781	22,849.48	65,134	27,364.40	88,364	43,970.99	90,787	39,809.65
16	Galveston, Tex.....	44,844	20,200.41	21,138	10,029.53	16,467	15,853.53	7,956	12,533.29
17	Hartford, Conn.....	197,933	66,621.39	916,437	399,686.80	603,236	283,543.72	591,564	269,704.75
18	Indianapolis, Ind.....	142,045	62,756.81	163,826	82,941.10	247,116	136,219.90	333,789	151,144.53
19	Jacksonville, Fla.....							24,841	19,953.69
20	Kansas City, Mo.....	82,110	38,569.15	148,578	75,452.33	379,044	194,233.99	476,606	214,558.26
21	Louisville, Ky.....	189,308	113,468.16	335,160	356,357.09	620,732	878,303.65	636,660	723,118.41
22	Milwaukee, Wis.....	338,297	156,052.26	396,737	180,682.94	552,766	275,944.57	630,046	342,633.66
23	Memphis, Tenn.....	13,871	6,584.93	28,231	17,516.45	55,399	52,121.62	89,435	57,091.22
24	Middletown, Conn.....	163	73.33			539	282.30	4,697	1,855.00
25	Mobile, Ala.....	5,833	2,416.55					205	310.00
26	New York, N. Y.....	993,439	170,151.05	1,649,966	292,815.03	2,343,133	387,862.90	2,515,705	567,573.27
27	New Haven, Conn.....	21,234	12,178.10	21,904	14,901.45	41,837	27,669.29	75,968	34,225.00
28	New Orleans, La.....	141,618	84,362.97	59,748	40,002.19	25,714	19,453.40	61,619	39,080.25
29	Norfolk, Va.....					74	51.00	1,481	1,190.00
30	Omaha, Nebr.....							14,035	7,985.75
31	Portsmouth, N. H.....								
32	Philadelphia, Pa.....	2,970,531	1,528,350.38	3,423,304	1,922,780.41	4,684,526	2,735,341.64	5,029,923	2,861,502.43
33	Pittsburgh, Pa.....	277,306	153,407.74	387,815	208,972.10	942,343	563,083.56	582,972	406,213.00
34	Providence, R. I.....	381,253	174,761.29	403,865	189,576.40	436,608	229,055.66	493,282	268,561.14
35	Port Huron, Mich.....	364,335	3,945.20	319,510	738.28	269,044	2,542.50	1,578	295.00
36	Portland, Oregon.....	10,671	7,675.15	18,390	14,527.12	37,474	29,899.69	120,888	113,936.56
37	Portland, Me.....	7,131	2,327.81	56,132	28,769.62	14,839	4,515.40	39,799	22,931.28
38	Rochester, N. Y.....	325,402	175,044.33	329,256	198,494.13	415,758	235,047.28	401,970	237,744.40
39	Richmond, Va.....	2,863	1,232.10	7,712	5,683.00	58,465	21,813.98	12,025	4,794.28

40	San Francisco, Cal	2,791,268	1,581,272.27	2,868,342	1,681,896.39	3,339,772	2,031,883.39	4,182,495	2,838,998.37
41	San Diego, Cal					799	640.00	2,054	718.90
42	Saint Louis, Mo.	2,022,027	808,851.18	2,583,473	1,227,689.79	3,250,685	1,646,073.55	3,205,804	1,556,661.23
43	Saint Paul, Minn.	184,349	65,990.47	291,771	122,267.30	970,822	664,854.90	674,291	411,662.57
44	Saint Joseph, Mo.	22,966	11,417.30	55,180	31,327.92	114,362	73,744.30	153,040	84,724.51
45	Savannah, Ga.	18,412	13,540.49	22,440	16,399.68	11,529	9,909.69	26,721	18,535.00
46	Toledo, Ohio	19,604	7,986.24	27,710	16,666.78	52,310	32,156.98	62,269	40,479.24
47	Tampa, Fla.					17,725	8,339.51	141,050	74,516.00
48	Wilmington, Del	1,872	585.05	15,157	671.81	37,065	7,796.16	44,256	6,224.05
49	Wilmington, N. C.							10	13.75
Total		25,860,893	11,751,109.34	29,255,104	14,403,996.87	37,017,385	20,023,414.22	38,929,395	21,218,588.32

STATEMENT SHOWING THE INVOICE VALUE AND ESTIMATED DUTY OF MERCHANDISE FORWARDED UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT FROM THE SEVERAL PORTS OF FIRST ARRIVAL FOR THE FISCAL YEARS 1881 TO 1888, INCLUSIVE—Continued.

1	Boston, Mass.	\$331,046	\$138,704.44	\$469,506	\$140,223.62	\$484,512	\$164,049.51	\$504,283	\$171,232.89
2	Baltimore, Md.	416,448	184,870.58	477,214	265,900.53	2,007,555	1,355,118.37	2,777,483	1,573,286.11
3	Chicago, Ill.	23,945	5,571.78	512	338.37	533	342.60	34,481	7,687.48
4	Cleveland, Ohio								
5	Detroit, Mich.	37,804	10,165.87	52,296	16,121.77	47,063	14,102.69	77,043	26,614.09
6	Galveston, Tex.					527	215.95	181,483	64,540.89
7	Key West, Fla.					17,725	8,339.51	169,193	98,684.96
8	Mobile, Ala.								
9	New York, N. Y.	16,842,608	8,906,938.29	18,541,171	10,772,986.94	23,703,235	15,105,210.69	25,012,206	15,638,197.00
10	New Orleans, La.	1,523,485	722,096.66	2,148,043	1,084,888.37	2,472,737	1,317,953.79	2,679,932	1,484,762.62
11	Newport News, Va.					177,989	65,039.16	395,936	161,872.14
12	Philadelphia, Pa.	2,711,011	1,271,636.05	3,070,733	1,389,077.00	2,341,314	1,131,535.96	2,481,434	1,222,626.02
13	Port Huron, Mich.	134,609	58,172.71	243,023	63,743.00	339,199	118,112.65	127,687	53,227.50
14	Portland, Me.	753,408	264,572.00	957,548	322,988.37	857,668	301,435.11	151,234	56,230.24
15	Portland, Oregon					390,089	276.17		
16	Port Townsend, Wash.					1,896	1,800.75	585,417	34,920.01
17	San Francisco, Cal.	3,026,529	248,380.96	3,295,058	347,728.90	4,175,343	439,901.31	3,751,583	519,706.38
Total		25,860,893	11,751,109.34	29,255,104	14,403,996.87	37,017,385	20,023,414.22	38,929,395	21,218,588.32

TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1887, AND QUANTITY AND CLASS-

	District or port, quantity in warehouse imported, exported, etc.	At 13 cents.	At .014 75¢.	At .0144 76¢.
NEW YORK.				
1	Estimated quantity as entered	<i>Pounds.</i> 410,387,358	<i>Pounds.</i>	<i>Pounds.</i>
2	Actual quantity as liquidated		4,755,424	2,133,550
3	Quantity exported from warehouse		403,501	
BOSTON.				
4	Quantity in warehouse June 30, 1887			131,037
5	Estimated quantity as entered		4,625,585	
6	Actual quantity as liquidated		4,497,496	85,224
7	Quantity exported from warehouse		582	
PHILADELPHIA.				
8	Quantity in warehouse June 30, 1887			
9	Estimated quantity as entered		5,159,327	
10	Actual quantity as liquidated		233,708	941,367
11	Quantity exported from warehouse			
12	Quantity in warehouse June 30, 1888			
NEW ORLEANS.				
13	Estimated quantity as entered			
14	Actual quantity as liquidated		23,646	
15	Quantity exported from warehouse			
16	Quantity in warehouse June 30, 1888			
SAN FRANCISCO.				
17	Estimated quantity as entered		454,703	4,014
18	Actual quantity as liquidated		401,317	24,500
19	Quantity exported from warehouse			
20	Quantity in warehouse June 30, 1888			
21	Imported free under Hawaiian treaty			
PORTLAND, ME.				
22	Quantity in warehouse June 30, 1887			
23	Estimated quantity as entered			
24	Actual quantity as liquidated			
25	Quantity exported from warehouse			
26	Quantity in warehouse June 30, 1888			
NEW HAVEN.				
27	Estimated quantity as entered			
28	Actual quantity as liquidated			16,270
29	Classification of sugar imported at the ports named during the fiscal year ended June 30, 1888:			
	New York		4,755,424	2,133,550
	Boston		4,497,496	85,224
	Philadelphia		233,708	941,367
	New Orleans		23,646	
	San Francisco		401,317	24,500
	Portland, Me.			
	New Haven			16,270
	Portland, Oregon		28,665	
	Total		9,945,256	3,200,911
	Free under Hawaiian treaty			

IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1888, SHOWING THE ACTUAL
IFICATION THEREON.

At. 0148 77°.	At. 0152 78°.	At. 0156 79°.	At. 016 80°.	At. 0164 81°.	At. 0168 82°.	At. 0172 83°.	At. 0176 84°.	
<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
2,817,978	6,582,341	19,806,249	42,774,325	42,041,784	30,654,123	38,387,476	69,962,624	1
196,519	191,644	586,403			1,404,213	174,680	59,294	2
	379,520	2,327,839	2,204,681	961,184	863,317	3,725,239	245,052	4
2,688,000	224,272	2,194,798	34,410,447	1,642,360	1,249,713	1,120,000	5,543,347	5
33,592	314,930	3,243,506	11,493,455	12,936,343	3,490,049	8,441,717	6,869,276	6
				528,663				7
			1,612,849					8
			31,279,455					9
536,473	1,190,976	4,292,427	3,049,469	5,787,861	6,461,980	13,693,839	4,792,600	10
			3,898,232	1,080,524			12,943	11
								12
								13
					12,016		212,305	14
								15
								16
								17
21,067	8,362	2,081		25,938	30,421	10,229	108,268	18
								19
								20
								21
								22
				164,081			39,532	23
								24
								25
								26
								27
		4,914			32,689	29,394	181,265	28
								29
2,817,978	6,582,341	19,806,249	42,774,325	42,041,784	30,654,123	38,387,476	69,962,624	
33,592	314,930	3,243,506	11,493,455	12,936,343	3,490,049	8,441,717	6,869,276	
536,473	1,190,976	4,292,427	3,049,469	5,787,861	6,461,980	13,693,839	4,792,600	
					12,016		212,305	
21,067	8,362	2,081		25,938	30,421	10,229	108,268	
				164,081		39,532		
					32,689	29,394	181,265	
3,409,110	8,096,609	27,349,177	57,317,249	60,956,007	40,681,278	60,602,187	82,126,338	

TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1887, AND

District or port, quantity in warehouse imported, exported, etc.		At 018 85°.	At 0184 86°.	At 0188 87°.
NEW YORK.				
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1	Estimated quantity as entered			
2	Actual quantity as liquidated	93, 417, 258	127, 085, 684	145, 531, 227
3	Quantity exported from warehouse	65, 850	1, 781, 606	661, 781
BOSTON.				
4	Quantity in warehouse June 30, 1887	3, 175, 095	2, 525, 572	1, 568, 962
5	Estimated quantity as entered	5, 359, 289	18, 827, 441	62, 531, 057
6	Actual quantity as liquidated	10, 463, 895	10, 031, 991	18, 672, 341
7	Quantity exported from warehouse	585, 845		
PHILADELPHIA.				
8	Quantity in warehouse June 30, 1887	4, 016, 120	666, 191	541, 896
9	Estimated quantity as entered	147, 265, 742		
10	Actual quantity as liquidated	13, 815, 987	14, 523, 694	20, 352, 276
11	Quantity exported from warehouse			
12	Quantity in warehouse June 30, 1888	13, 794, 319	169, 937	1, 011, 421
NEW ORLEANS.				
13	Estimated quantity as entered	9, 525, 095	690, 997	
14	Actual quantity as liquidated	617, 169	3, 010, 539	2, 464, 171
15	Quantity exported from warehouse			
16	Quantity in warehouse June 30, 1888			
SAN FRANCISCO.				
17	Estimated quantity as entered			17, 721, 186
18	Actual quantity as liquidated	1, 072, 877	247, 925	12, 241, 151
19	Quantity exported from warehouse			
20	Quantity in warehouse June 30, 1888			
21	Imported free under Hawaiian treaty			
PORTLAND, ME.				
22	Quantity in warehouse June 30, 1887			
23	Estimated quantity as entered			
24	Actual quantity as liquidated	702, 084	516, 356	402, 244
25	Quantity exported from warehouse			
26	Quantity in warehouse June 30, 1888			
NEW HAVEN				
27	Estimated quantity as entered			
28	Actual quantity as liquidated	113, 032	22, 057	104, 468
29	Classification of sugar imported at the ports named during the fiscal year ended June 30, 1888:			
	New York	93, 417, 258	127, 085, 684	145, 531, 227
	Boston	10, 463, 895	10, 031, 991	18, 672, 341
	Philadelphia	13, 815, 987	14, 523, 694	20, 352, 276
	New Orleans	617, 169	3, 010, 539	2, 464, 171
	San Francisco	1, 072, 877	247, 925	12, 241, 151
	Portland, Me.	702, 084	516, 356	402, 244
	New Haven	113, 032	22, 057	104, 468
	Portland, Oregon			
	Total	120, 202, 302	155, 438, 246	199, 767, 878
	Free under Hawaiian treaty			

IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1888, ETC.—Continued.

At .0192 88°.	At .0196 89°.	At .02 90°.	At .0204 91°.	At .0208 92°.	At .0212 93°.	At .0216 94°.	At .0220 95°.	
<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
93,686,110	103,134,677	484,128,406 53,543,585	21,853,121	14,818,705	46,332,029	72,991,512	603,652,291	1
1,859,741	598,366	1,701,563	155,161	765,212	800,443	1,666,430	160,635,561	2
							2,865,448	3
5,462,844	4,397,467	1,978,267	2,633,335	2,340,467	2,432,168	4,389,216	8,435,118	4
18,560,302	7,901,421	24,526,742	12,355		6,055,703	46,281,137	148,618,539	5
26,065,653	31,392,440	28,884,543	7,662,382	5,652,300	11,287,019	47,176,604	60,028,466	6
165,892		23,648		36,128				7
1,427,125	1,635,777	715,691	1,336			159,300	2,800,680	8
20,235,708	29,940,800	24,483,262	11,546,876	12,395,619	16,142,481	33,380,495	253,356,173	9
1,254,331	2,075,850	2,434,701	473,222		3,139	1,219,645	61,326,176	10
							10,209,825	11
								12
3,242,475	392,012	991 99,040	4,779 4,779	11,877 11,877	6,607 1,006,781	10,258,545	32,784,979	13
							15,467,496	14
							2,922,652	15
								16
								17
5,321,421	275,684	768,286 577,521	17,000 1,541,452	624,232	3,378,110 987,704	1,611,509	3,918,925 345,578	18
27,176								19
		203,137,535						20
								21
			919,179	335,584			908,112	22
2,058,599	8,808,399							23
828,062	3,216,915	3,033,418	1,136,908	314,381	55,164			24
	141,988							25
								26
								27
188,306	473,664	1,851,650 299,834	43,496			10,096	90,940	28
								29
93,686,110	103,134,677	53,543,585	21,853,121	14,818,705	46,332,029	72,991,512	160,635,561	
26,065,653	31,392,440	28,884,543	7,662,382	5,652,300	11,287,019	47,176,604	60,028,466	
20,235,708	29,940,800	24,483,262	11,546,876	12,395,619	16,142,481	33,380,495	61,326,176	
3,242,475	392,012	99,040	4,779	11,877	1,006,781	10,258,545	15,467,496	
5,321,421	275,684	577,521	1,541,452	624,232	987,704	1,611,509	345,578	
828,062	3,216,915	3,033,418	1,136,908	314,381	55,164			
188,306	473,664	299,834	43,496			10,096	90,940	
149,567,735	168,826,192	110,921,203	43,789,014	33,817,114	75,811,178	165,428,761	297,894,217	
		203,137,535						

TABLE D.—STATEMENT OF SUGARS REMAINING IN WAREHOUSE JUNE 30, 1887, AND

District or port, quantity in warehouse imported, exported, etc.		At .0234 96°.	At .0228 97°.	At .0232 98°.
NEW YORK.				
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1	Estimated quantity as entered			
2	Actual quantity as liquidated	174,934,442	66,615,806	8,709,313
3	Quantity exported from warehouse	748,045		24,623
BOSTON.				
4	Quantity in warehouse June 30, 1887	16,105,438	11,416,736	8,602,869
5	Estimated quantity as entered	26,296,103		
6	Actual quantity as liquidated	63,699,823	26,859,828	3,592,065
7	Quantity exported from warehouse			
PHILADELPHIA.				
8	Quantity in warehouse June 30, 1887	1,618,529	1,001,360	152,016
9	Estimated quantity as entered			
10	Actual quantity as liquidated	77,442,864	42,308,716	1,125,920
11	Quantity exported from warehouse			
12	Quantity in warehouse June 30, 1888	4,976,810	1,568,014	
NEW ORLEANS.				
13	Estimated quantity as entered	23,100		
14	Actual quantity as liquidated	5,102,314	685,082	
15	Quantity exported from warehouse			
16	Quantity in warehouse June 30, 1888	104,890		
SAN FRANCISCO.				
17	Estimated quantity as entered			
18	Actual quantity as liquidated	299,693	127,336	6,153
19	Quantity exported from warehouse			
20	Quantity in warehouse June 30, 1888			
21	Imported free under Hawaiian treaty			
PORTLAND, ME.				
22	Quantity in warehouse June 30, 1887		907,808	
23	Estimated quantity as entered			
24	Actual quantity as liquidated			
25	Quantity exported from warehouse			
26	Quantity in warehouse June 30, 1888			
NEW HAVEN.				
27	Estimated quantity as entered	66,141	157,549	4,275
28	Actual quantity as liquidated			
29	Classification of sugar imported at the ports named during the fiscal year ended June 30, 1888:			
	New York	174,934,442	66,615,806	8,709,313
	Boston	63,699,823	26,859,828	3,592,065
	Philadelphia	77,442,864	42,308,716	1,125,920
	New Orleans	5,102,314	685,082	
	San Francisco	299,693	127,336	6,153
	Portland, Me			
	New Haven	66,141	157,549	4,275
	Portland, Oregon			
	Total	321,545,277	136,754,317	13,487,726
	Free under Hawaiian treaty			

IMPORTED AND EXPORTED FROM THAT DATE TO JUNE 30, 1888, ETC.—Continued.

At .0236 99°.	At 2½ cents. 13-16 D. S.	At 3 cents. 16-20 D. S.	¾ cents above 20 D. S.	Total.	Total duties.	Average per Pound.	
Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Dollars.		
.....	120	836	12,753	1,498,183,576	30,145,206.20	.02012	1
.....	96,413	3,555	9,636	1,443,314,508	28,464,862.40	.01972	2
27,882	.....	.....	.....	16,738,405	329,203.10	.01966	3
.....
39,431	.....	.....	.....	86,340,854	1,797,583.90	.02082	4
.....	.....	.....	7,584	418,676,195	8,464,960.28	.02021	5
.....	.....	217	7,515	402,882,670	8,233,959.49	.02043	6
.....	.....	.....	.....	1,340,758	23,632.99	.01762	7
.....
.....	.....	.....	.....	16,348,470	322,013.05	.01970	8
.....	.....	.....	.....	437,080,697	8,797,321.04	.02012	9
.....	55,952	.....	.....	420,062,526	8,678,455.80	.02065	10
.....	.....	.....	.....	.....	.....	.....	11
.....	.....	.....	.....	44,182,913	.....	.....	12
.....
.....	.....	.....	47	43,048,472	906,457.43	.02105	13
.....	.....	.....	47	42,610,294	902,489.68	.02141	14
.....	.....	.....	.....	.....	.....	.....	15
.....	.....	.....	.....	3,403,049	74,713.00	.02195	16
.....
.....	198,574	5,353	1,000	26,467,151	518,783.11	.01960	17
.....	201,330	10,133	526	26,124,408	505,991.23	.01936	18
.....	10,142	.....	.....	37,318	800.70	.02145	19
.....	.....	.....	.....	.....	.....	.....	20
.....	25,402,978	.....	.....	228,540,513	4,761,332.60	.01650	21
.....
.....	.....	.....	.....	3,070,683	66,407.89	.02162	22
.....	.....	.....	.....	10,866,998	212,169.72	.01952	23
.....	.....	.....	.....	10,409,145	203,591.74	.01955	24
.....	.....	.....	.....	.....	.....	.....	25
.....	.....	.....	.....	141,988	2,782.96	.0196	26
.....
.....	.....	.....	.....	1,851,650	37,033.00	.0200	27
.....	.....	.....	.....	1,838,390	36,135.27	.01965	28
.....
.....	96,413	3,555	9,636	1,443,314,508	28,464,862.40	.01972	29
.....	.....	217	7,515	402,882,670	8,233,959.49	.02043	
.....	55,952	.....	.....	420,062,526	8,678,455.80	.02065	
.....	.....	.....	47	42,610,294	902,489.68	.02141	
.....	201,330	10,133	526	26,124,408	505,991.23	.01936	
.....	.....	.....	.....	10,409,145	203,591.74	.01955	
.....	.....	.....	.....	1,838,390	36,135.30	.01965	
.....	1,725	7,032	583	38,005	680.15	.01789	
.....
.....	355,420	20,937	18,307	2,347,279,946	47,026,165.79	.02003	
.....
.....	25,402,978	.....	.....	228,540,513	4,761,332.60	.01650	

TABLE E.—COMPARATIVE STATEMENT OF INVOICES EXAMINED AND APPRAISED, ADVANCED, APPEALED TO RE-APPRAISEMENT, ENTERED PRO FORMA UPON WHICH SEIZURE WAS WAIVED, ETC.; ALSO OF ALLOWANCES FOR DAMAGES, MERCHANDISE WEIGHED, COST OF WEIGHING, ETC., AT THE PORTS OF NEW YORK, BOSTON, AND PHILADELPHIA, DURING THE FISCAL YEARS OF 1886, 1887, AND 1888.

	New York.			Boston.			Philadelphia.		
	1886.	1887.	1888.	1886.	1887.	1888.	1886.	1887.	1888.
<i>Collectors:</i>									
Number of invoices advanced on appraisement upon which seizure has been waived and additional duty accepted	2,007	1,641	2,124	73	82	52	7	5	6
Number of such invoices where the merchandise has been seized or the case reported to the district attorney	2	5			3				
Number of entries admitted on pro forma invoices	7,460	7,073	5,720	961	1,404	932	343	471	254
Number of invoices reported incorrect by consular officers			157	3	51				5
Number of tons of merchandise weighed	2,021,989	2,469,935	2,221,714	651,238	685,402	739,987	1,030,977	1,529,922	1,432,993
Average cost per ton for weighing, including all expenses	\$0.161	\$0.164	\$0.169	\$0.141	\$0.159	\$0.138	\$0.063	\$0.051	\$0.055
<i>United States appraisers:</i>									
Number of invoices examined and appraised	213,954	232,639	241,443	35,090	39,418	41,906	13,968	15,410	15,761
Number of such invoices—									
Reported correct	197,727	214,834	226,230	30,688	35,290	40,975	13,370	14,660	14,997
Advanced by importers	14,185	14,050	11,706		71	162		287	235
Advanced by appraisers	16,227	17,805	15,213	1,496	1,040	769	598	750	764
Advanced 10 per cent. or more	1,391	1,638	1,141	73	82	133	44	107	20
Appealed to re-appraisement	1,839	2,543	2,543	40	39	32	43	13	28
Aggregate amount of advances made on—									
Manufactures of silk	\$1,977,411.23	\$1,866,076.30	\$1,144,352.34	\$2,421.78	\$1,893.32	\$1,003.72	\$17,747.35	\$39,963.61	\$23,612.76
Wool, and manufactures thereof	\$203,846.33	\$489,221.43	\$451,150.75	\$12,363.85	\$10,223.90	\$6,152.87	\$5,435.64	\$4,716.23	\$8,924.50
Manufactures of cotton or other vegetable textiles	\$7,183.42	\$49,815.31	\$67,420.85	\$20,009.55	\$9,457.47	\$5,324.71	\$3,451.06	\$2,509.53	\$2,779.31
Manufactures of metal	\$38,569.55	\$90,386.27	\$112,845.97	\$4,494.58	\$16,269.87	\$7,422.86	\$1,527.96	\$12,274.72	\$11,100.53
Leather, and manufactures thereof	\$715.16	\$497.75	\$2,512.92	\$6,691.34	\$2,916.02	\$652.00	\$116.90	\$490.15	\$370.15
Drugs and chemicals	\$155,786.00	\$98,775.00	\$120,238.20	\$1,866.06	\$370.72	\$1,005.96	\$885.14	\$902.20	\$1,381.75
Earthen and glassware	\$81,142.29	\$69,534.40	\$72,649.24	\$1,986.07	\$2,851.99	\$1,062.38	\$823.33	\$301.40	\$432.55
Number of applications for damage allowance	4,471	5,353	5,720	739	808	940	335	367	372
Amount of duties remitted on account of damages	No report.	No report.	No report.	\$63,313.37	\$125,062.05	\$81,170.85	\$30,468.68	\$17,461.41	\$18,843.46
Number of packages actually examined and passed	289,293	325,370	373,487	91,012	95,254	113,520	37,656	52,418	50,304
Average number of packages examined and passed by each examiner	6,154	6,923	7,946	6,500	6,350	7,950	5,380	6,527	5,836
<i>United States general appraisers:</i>									
Number of appeals received	1,839	2,857	2,592	39	39	32	43	13	28
Number of invoices—									
Re-appraised	1,776	2,704	2,514	39	39	32	42	13	28
On which the appraiser's advance was wholly sustained	322	392	486	10	19	15	15	6	4
On which the appraiser's advance was increased	87	68	51			3	5		
On which the appraiser's advance was partly sustained	854	1,399	1,074	18	10	8	15	6	4
On which the entry was sustained	419	745	857	11	10	6	7	1	20
On which there were divided reports	121	97	39		1				
Number of appeals withdrawn by importers	77	123	105						