

IN THE SENATE OF THE UNITED STATES.

MAY 14, 1888.—Ordered to be printed.

Mr. STEWART, from the Committee on Military Affairs, submitted the following

REPORT:

[To accompany bill S. 2918.]

The majority of the Committee on Military Affairs make the following report in support of the bill offered herewith:

OBJECT OF THIS BILL.

The object of this bill is to re-imburse the State of Nevada for moneys paid and contracted to be paid by the Territory of Nevada and afterwards assumed and paid by that State, and also for moneys actually expended by Nevada after becoming a State for the general defense and in furnishing troops to the United States during the suppression of the war of the rebellion, and for guarding the overland mail and emigrant route between the Missouri River and California, and for suppressing Indian hostilities under circumstances hereinafter set forth.

APPEAL OF PRESIDENT LINCOLN, THROUGH SECRETARY SEWARD, TO THE NATION FOR AID.

On October 14, 1861, Mr. Seward, Secretary of State, addressed a circular letter to the governors of the loyal States and Territories, calling for assistance for the General Government in suppressing hostilities in the so-called Confederate States, and for the improvement and perfection of the defenses of the loyal States respectively. A copy of this letter is printed in the appendix hereto, marked Exhibit No. 1, page 23.

ACTION TAKEN BY NEVADA IN RESPONSE TO THE FOREGOING APPEAL OF SECRETARY SEWARD.

Upon the receipt of this letter the legislative assembly of Nevada Territory at its first session passed appropriate resolutions pledging the support of the people of that Territory to the Union cause to the extent of their means, which resolutions are printed in the appendix, marked Exhibit No. 2, page 24.

On the 28th day of November, 1861, three days after the passage of the resolutions above mentioned, the legislative assembly of Nevada also passed an elaborate law for the enrollment and organization of a militia force to aid the United States when called upon in the suppression of the rebellion, and to carry out the spirit and intent of the aforesaid circular letter of Secretary Seward. This law will be found on

pages 106 to 125 of the Laws of Nevada Territory, 1861. This act provided that the militia of the Territory organized under its provisions should be subject to be called into the service of the United States by the President, or any officer of the United States Army commanding a division or a department. A militia force was immediately organized under its provisions. H. P. Russell was appointed adjutant-general, and was succeeded by Col. John Cradlebaugh, who is mentioned in the resolutions above referred to and printed in the appendix as Exhibit No. 2, page 24.

It will thus be seen that Nevada made the necessary preparations, organized her militia, and was ready to answer any call that might be thereafter made upon her by the General Government, and also to protect the Territory against a large portion of its inhabitants who desired to join the Confederacy.

CONDITION OF AFFAIRS THAT RENDERED A CALL FOR NEVADA VOLUNTEERS NECESSARY.

The Territory of Nevada was organized by Congress on March 2, 1861 (12 U. S. Stats., 209). At the breaking out of the rebellion it became a serious question what attitude Nevada would occupy, and home guards were immediately organized. These guards afterwards formed a portion of the militia of the Territory as provided for in the aforesaid militia law, and protected the inhabitants from violence, without any expense to the Government.

In the early part of April, 1863, the overland mail and emigrant route was attacked by Indians, and communication was closed between the Atlantic States and the Pacific coast. This route extended from the Missouri River to California via the Platte River, Salt Lake City, through Nevada to Sacramento, in California, and was the only means at that date of direct overland communication between the Missouri River and California. At this time the gold discoveries in California continued to invite a large immigration, the interest in which was more or less intensified by the continued extensive silver discoveries in Nevada Territory, and principally on the Comstock lode in the western part of the Territory. The routes via Cape Horn, and especially that via the Isthmus of Panama, were rendered extremely doubtful, dangerous, and expensive, on account of Confederate privateer cruisers hovering around the West India Islands and along both these sea routes, and in anticipation of other Confederate cruisers infesting the waters of the Pacific (which soon thereafter became the theater of the operations and extensive depredations of the Confederate privateer cruiser *Shenandoah*) the overland route, therefore, although in itself both dangerous and difficult, was yet considered the better and preferable route by which to reach the Pacific.

On account of a general uprising of the Indians along the entire overland route, and especially that portion between Salt Lake City, in the Territory of Utah, and the Sierra Nevada Mountains, and because of the doubts as to the loyalty of the Mormons to the Government of the United States, the maintenance and protection of the mail and emigrant route through that section of the country and along the aforesaid line was regarded by the Government as a military necessity. Apparently in anticipation of no immediate danger of attack on the Pacific coast, nearly all the troops of the regular Army at this time had been withdrawn from service throughout this entire region of country and transferred to other fields of military operations. This left the entire coun-

try between Salt Lake City and the Sierra Nevada Mountains without adequate and efficient military protection. The Government thus having but few troops of its regular Army in that region, was therefore compelled to call upon the inhabitants of Nevada Territory to raise and organize volunteer military companies to suppress Indian disturbances which threatened the entire suspension of all mail facilities and emigration from the East, as will be hereafter shown.

At the time of the calls upon Nevada for troops the prices of labor and supplies of all descriptions in Nevada were extremely high. There were then no railroads, and the snow on the Sierra Nevada Mountains formed an almost impassable barrier against teams from about the 1st of December until about June. The average cost of freight from San Francisco, the main source of supply for western Nevada, was about \$80 a ton, and it was necessary to lay in supplies during the summer and fall for the remainder of the year. A great mining excitement prevailed at this time, occasioned by the marvelous development of the great Comstock lode, and wages were from \$4 to \$10 a day in gold. The people who had emigrated to the new gold and silver fields went there for the purpose of mining and prospecting for mines, and were generally reluctant to enter the irregular military service of guarding the overland mail and emigrant route. Besides, on account of the extraordinary high price of supplies of every description, and also of wages and services of every kind, it was impossible for them to maintain themselves and families without involving much more expense than any compensation which could be paid them as volunteer troops under the laws of the United States, and, as will be seen by the letters of General Wright, hereafter quoted, they were expected, as volunteer troops, to furnish themselves with horses and equipments, in addition to what could be furnished by the Government.

The military authorities of the United States well knew at that time the exact condition of the country and of the roads across the mountains leading thereto and of the cost of transportation and of the prices of labor and of supplies and of their own inability to furnish either horses or equipments for a military service that required mounted troops.

FIRST CALL BY THE UNITED STATES FOR NEVADA VOLUNTEERS.

In view of the necessities of the situation, and with all the facts fully known to the military authorities of the United States, General Wright, commanding the Department of the Pacific, was authorized by the War Department to raise volunteer military companies in Nevada Territory for the protection of said overland mail and emigrant route, and on April 2, 1863, he addressed the following requisition for troops to the governor of the Territory :

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, Cal., April 2, 1863.

His Excellency O. CLEMENS,
Governor of Nevada Territory, Carson City, Nev. :

SIR: I have been authorized by the War Department to raise volunteer companies in Nevada Territory for the purpose of moving east on the overland mail route in the direction of Great Salt Lake City. If it is possible to raise three or four companies in the Territory for this service I have to request your excellency may be pleased to have them organized. I should be glad to get two companies of cavalry and two of infantry. The mounted troops to furnish their own horses and equipments. Arms, ammunition, etc., will be furnished by the United States. Should your excellency consider it improbable that this volunteer force can be raised, even one company will be

accepted. I will send you a plan of organization, and an officer with the necessary instructions for mustering them into the service.

With great respect, I have the honor to be, your most obedient servant,
G. WRIGHT,
Brigadier-General, U. S. Army, Commanding.

Official copy.

J. C. KELTON,
Colonel, A. A. G.

While correspondence was being conducted between the governor of Nevada and General Wright as to the method of organizing Nevada's troops, the following telegram was dispatched by General H. W. Halleck, general-in-chief of the U. S. Army, to General Wright:

HEADQUARTERS OF THE ARMY,
Washington, D. C., April 15, 1863.

Brig. Gen. G. WRIGHT,
San Francisco, Cal.:

The Secretary of War authorizes you to raise additional regiments in California and Nevada to re-enforce General Conner and protect overland route. Can not companies be raised in Nevada and pushed forward immediately? General Conner may be able to raise some companies in Utah or out of emigrant trains.

H. W. HALLECK,
General-in-Chief.

Whereupon General Wright addressed the governor of Nevada Territory the following communication:

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, Cal., April 16, 1863.

His Excellency ORION CLEMENS,
Governor of Nevada Territory, Carson City, Nev.:

SIR: I have the honor to acknowledge the receipt of your excellency's communication of the 9th instant.

The Indian disturbances along the line of the overland mail route, east of Carson City, threaten the entire suspension of our mail facilities, as well as preventing any portion of the vast immigration approaching from the east reaching Nevada. The interest and prosperity of your Territory depend much upon maintaining free and safe access to it from all directions. My force immediately available for operation on that line is small. A company of cavalry stationed at Fort Churchill, and under orders to move towards Ruby Valley, I was compelled to divert for temporary service to assist in quelling an Indian outbreak in the Owen's Lake district. As soon as the services of this company can be dispensed with there, it will operate on the mail and emigrant line. Some infantry companies will also be thrown forward from this side of the mountains as soon as transportation can be prepared and the roads are in order. In the mean time it is of such importance to keep the mail and emigrant route east of you open, that I would earnestly recommend that one or two companies of cavalry be promptly organized and prepared for muster into the service of the United States. It is impossible for us at this moment to purchase horses and equipments. Each man would have to furnish his own.

I can furnish arms, ammunition, forage, clothing, provisions, etc.; in fact, everything except horses and equipments.

The organization of a company or troop of cavalry is: one captain, one first lieutenant, one second lieutenant, one first sergeant, one quartermaster-sergeant, one commissary sergeant, five sergeants, eight corporals, two teamsters, two farriers or blacksmiths, one saddler, one wagoner, and seventy-eight privates.

This is the first appeal that has been made to Nevada Territory, a Territory soon to add another star to that glorious galaxy which adorns our beautiful banner, and I doubt not this call will be nobly responded to by the loyal and patriotic citizens of the Territory.

With great respect, your excellency's most obedient servant,
G. WRIGHT,
Brigadier-General U. S. Army, Commanding.

Official copy.

J. C. KELTON,
Colonel, A. A. G.

NEVADA'S RESPONSE TO THE FOREGOING CALL FOR TROOPS BY THE UNITED STATES.

Immediately upon the receipt of the foregoing requisition for troops the governor of Nevada issued the following proclamation:

PROCLAMATION.

EXECUTIVE DEPARTMENT,
Carson City, April 24, 1863.

Whereas Brigadier-General George Wright, United States Army, commanding officer of the Department of the Pacific, has, by authority of the War Department called upon me for two companies of infantry and two companies of cavalry to serve three years, or during the war:

Now, therefore, I, Orion Clemens, governor of the Territory of Nevada and commander-in-chief of the militia thereof, do hereby authorize and call upon the citizens of the Territory, as many as shall be necessary to fill up the preceding requisition, to immediately organize themselves into companies as required hereby.

In witness whereof I have hereunto set my hand and affixed the great seal of the Territory.

Done at Carson City, Territory of Nevada, this 24th day of April, in the year of our Lord one thousand eight hundred and sixty-three.

ORION CLEMENS,
Secretary and Acting Governor.

In answer to these calls and requisitions of General Wright and said proclamation of the governor of Nevada four companies of cavalry were completely organized, two of which were sent to Camp Douglas, Utah Territory, for military service, and the remaining two were sent to station Fort Churchill, Nev.

SECOND CALL AND REQUISITION OF THE UNITED STATES FOR NEVADA VOLUNTEERS.

Thereafter General Wright made a further requisition upon the governor of Nevada for two additional companies of cavalry and a regiment of infantry, as will appear from the following:

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, December 22, 1863.

SIR: The four companies of cavalry called for from the Territory of Nevada have completed their organization; two of the companies have reached Camp Douglas, Utah, and the remaining two are at Fort Churchill, Nev. On the representations of Governor Nye that additional troops can be raised in Nevada, I have, under the authority conferred upon me by the War Department, called upon the governor for a regiment of infantry and two more companies of cavalry.

Very respectfully, your obedient servant,

G. WRIGHT,
Brig. Gen., U. S. Army, Commanding.

ADJUTANT-GENERAL, U. S. ARMY,
Washington, D. C.

WHAT WAS DONE BY NEVADA UNDER THE SECOND CALL AND REQUISITION BY THE UNITED STATES FOR NEVADA VOLUNTEERS.

In response to General Wright's second requisition for troops made in the latter part of November, 1863, the governor of Nevada issued the following proclamation:

PROCLAMATION.

Whereas a requisition having been made upon me by Brig. Gen. George Wright, U. S. Army, commanding the Department of the Pacific, for one regiment of volunteer infantry and two companies of cavalry, for service in the employ of the General Government of the United States;

Now, therefore, I, James W. Nye, governor of the Territory of Nevada and com-

mander-in-chief of the militia thereof, by virtue of the authority in me vested, do issue this my proclamation, calling upon the people of this Territory to forthwith proceed to organize a regiment of infantry, consisting of ten companies, and two companies of cavalry, in full compliance of said requisition.

All applicants for line officers will present themselves before the Army examining board for examination, and report to me with certificate of such examination as soon as practicable.

Given under my hand and seal at Carson, Nev., this 4th day of December, A. D. 1863.

JAMES W. NYE,
Governor of the Territory of Nevada.

Attest:

ORION CLEMENS,
Secretary of the Territory.

Under this last requisition of General Wright and last proclamation of the governor of Nevada two additional cavalry companies and the First Battalion Nevada Infantry Volunteers, composed of four companies, were raised and assigned to duty to such fields of military service in Utah and Nevada as were determined upon by General Wright, as will appear from the correspondence printed in the appendix, marked "Exhibit 3, pages 24 to 29.

It will thus be seen that the people of the Territory of Nevada responded promptly to and complied fully with the appeals of the United States Government for troops and in accordance with the requisitions and calls of the War Department. The action of the people of Nevada was reported to Mr. Seward, Secretary of State, by the governor of Nevada on March 25, 1864. He wrote to Mr. Seward the condition of affairs in the Territory, which letter was transmitted to the Senate by President Lincoln on April 29, 1864 (see Senate Ex. Doc. No. 41, 38th Cong., 1st sess.). In his report Governor Nye said:

We have raised in the Territory within the last two years one company of infantry, now attached to a California regiment, a battalion of cavalry, consisting of six companies, four of which are in the field; the remaining two will be there also as soon as they can be mounted. In addition we are raising a regiment of infantry, now in a good state of forwardness, and we can raise a brigade easily if necessary.

SOME OF THE DUTIES OF THE TROOPS CALLED TO AID THE UNITED STATES AT THIS TIME.

The first duty of these troops was to open and guard the overland mail and emigrant route from the Sierra Nevada Mountains to Utah. The campaign in which this was accomplished was under the command of General Conner. The volunteer troops under this gallant officer had already conducted a most successful campaign against the Indians of eastern Nevada, Utah, and Idaho, in the region where the Mormon influence was most potential, conquered many Indian tribes, and secured lasting peace.

The Secretary of War, in reporting to Congress the condition of things in that region of country, then under the military command of General Conner, said as follows, to wit:

DEPARTMENT OF THE PACIFIC.

This department has been most signally exempt from the evils of civil war, and consequently has enjoyed unexampled prosperity. Some thefts and robberies having been committed by roving bands of Indians on the overland stage route in January last, General Conner marched with a small force to Bear River, Idaho, where, on the 26th, he overtook and completely defeated them in a severe battle, in which he killed 224 of the 300 and captured 175 of their horses. His own loss in killed and wounded was 63 out of 200. Many of his men were severely injured by the frost. Since this severe punishment the Indians in that quarter have ceased to commit depredations on the whites. (Secretary of War's report, first session Thirty-eighth Congress.)

ADDITIONAL CAUSES THAT LED TO A THIRD CALL AND REQUISITION
BY THE UNITED STATES FOR NEVADA VOLUNTEERS.

Congress having on July 1, 1862, chartered the Union Pacific Railroad Company, to which, and also to the Central Pacific Railroad Company, aid was given to build one continuous line of railroad from the Missouri River to the Pacific Ocean through this region of country, did, on July 2, 1864, still further foster these enterprises by additional grants. These two companies thereupon placed in the field numerous corps of surveyors, civil engineers, and employes to explore said country in the effort to discover the most practicable and economical railroad route from the Missouri River to the Pacific, and to run trial lines and definitely locate the lines of the two subdivisions of said railroad route. In regard to these roads the Secretary of War, in his annual report for 1864-'65, page 144, said:

It is, in a military sense, of the utmost importance that the Pacific Railroad should be pressed to the earliest possible completion.

The exploration and location for a Pacific railroad through that region of country then mostly uninhabited except by large tribes and roving bands of hostile Indians, called for additional military protection and rendered it necessary for the United States to again call upon Nevada to raise additional troops. Accordingly General McDowell, commanding the Department of the Pacific, made the following call on October 13, 1864, upon the Governor of Nevada Territory:

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
Virginia City, October 13, 1864.

SIR: I have the honor to acquaint you that I have received authority from the War Department to call on you, from time to time, as the circumstances of the service may require, for not to exceed in all, at any one time, one regiment of volunteer infantry and one regiment of volunteer cavalry, to be mustered into service of the United States as other volunteer regiments, under existing laws and regulations.

Under this authority I have to request you will please raise, as soon as possible, enough companies of infantry to complete, with those already in service from Nevada, a full regiment of infantry.

Brigadier-General Wason will confer with you and give all the information necessary to details for this service.

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

IRWIN MCDOWELL,

Major-General, Commanding Department.

His Excellency JAMES W. NYE,
Governor of Nevada Territory.

WHAT WAS DONE BY NEVADA IN RESPONSE TO THIS CALL.

The governor of Nevada responded to this call by issuing the following proclamation:

PROCLAMATION.

TERRITORY OF NEVADA, EXECUTIVE DEPARTMENT,
Carson City, October 19, 1864.

Whereas I have received a requisition from Maj. Gen. Irwin McDowell, commanding Department of the Pacific, the same having been made under authority from the War Department, to raise, as soon as possible, enough companies of infantry to complete, with those already in service from Nevada, a full regiment of infantry:

Now, therefore, I, James W. Nye, governor of the Territory of Nevada, and commander-in-chief of the militia thereof, do hereby call upon the citizens of this Territory to organize themselves into seven companies, sufficient to fill the battalion of infantry now in service from this Territory, and the requirements of said requisition.

In witness whereof I have hereunto set my hand and caused the great seal of the

Territory of Nevada to be affixed. Done at Carson City this 19th day of October, 1864.

JAMES W. NYE,

Governor and Commander-in-Chief of the Territory of Nevada.

Attest:

ORION CLEMENS,

Secretary of the Territory.

Afterward the Indians became troublesome between Utah and the Missouri River. During the years 1865-'66 the Nevada cavalry were actively engaged in Colorado, Wyoming, Kansas, and Nebraska in the Indian wars in that region. The writer of this report crossed the continent in the summer of 1865, and met several small detachments of Nevada cavalry in active service against the Indians, and was much gratified to learn that they were quite celebrated for their gallantry and faithful services in that kind of warfare, which subjects the soldier to the severest test of endurance, and requires individual exertion and watchfulness unknown in civilized war.

METHOD RECOGNIZED BY NEVADA FOR THE ENROLLMENT OF HER TROOPS CALLED INTO THE MILITARY SERVICE OF THE UNITED STATES AND HER MODE OF DEFRAYING THE EXPENSES OF SUCH ENROLLMENT FOR SUCH SERVICE.

The citizens of Nevada were never drafted, nor did they ever hire substitutes, but were organized into military companies by commanding officers, most of whom had undergone an examination for commission before military boards instituted for that purpose and satisfactory to the general of the United States Army commanding the military Department of the Pacific.

As a compensation to and a re-imbursement for all the costs by them for raising and organizing said volunteer military companies, and in lieu of all other kinds of expenses necessarily incident to enrolling and enlisting the members of said companies for the military service of the United States, the legislature of Nevada passed an act providing for the payment to the commanding officers of said companies of \$10 per capita for each volunteer soldier by them for said purposes enrolled and enlisted, aggregating the sum of \$11,840. This provision in said statute was improperly called a "bounty;" but this expenditure was not in any sense whatsoever a "bounty," but, on the contrary, it was an actual disbursement by Nevada to cover all the legitimate expenses of every kind incident to enrolling and enlisting Nevada's troops to perform military service for the United States.

The history of this expenditure and of this mode of enrollment of troops by the Territory of Nevada, and the economy and reasons therefor, are all fully set forth in a memorial to Congress signed by all the State officers of Nevada, which is printed in the appendix, marked Exhibit No. 4, page 29.

METHOD ADOPTED BY NEVADA TO PAY THE TROOPS CALLED INTO THE MILITARY SERVICE OF THE UNITED STATES BY THE TERRITORY OF NEVADA, AND THE EXTENT TO WHICH THE STATE OF NEVADA PLEDGED HER FAITH TO PAY THE OBLIGATIONS CONTRACTED BY THE TERRITORY OF NEVADA TO AID THE UNITED STATES.

This same act of the legislature of Nevada, among other things, provided that each citizen of Nevada so volunteering and enlisting as a private soldier for the military service of the United States, not being

drafted or acting as a substitute for another, should, during each and every month while honorably serving the United States, be paid out of the treasury of Nevada the sum of \$5 per month, gold coin. It further provided that, in the case of an enlisted married man, an allotment of the whole or a portion of the extra monthly pay could be drawn by his family dependent upon him for support (see Laws of Nevada Territory, 1864, page 81, or appendix, Exhibit No. 5, page 31).

On March 11, 1865, after Nevada became a State, an act similar to this Territorial act, but more liberal in its provisions, was passed, to take the place of the Territorial law. The State legislature having deemed the situation so important to maintain the good faith of the Territory, that had been pledged to aid the United States, it passed this act *over the veto of Governor Blasdel*, who alleged in his veto message his fear that the expense might exceed the constitutional limit, etc.

This act provided for the assumption and payment by the State of Nevada of all obligations of every kind that had been incurred and contracted to be paid by the Territory for the enlistments, enrollments, bounties, extra pay, etc., of volunteer soldiers that had been theretofore called into the military service of the United States. The bonds now outstanding and still due by Nevada, though at a smaller rate of interest than that named in the original issue and still drawing interest, were issued under the provisions of this latter act (see Statutes, Nevada, 1864-'65, page 389, or appendix, Exhibit No. 6, page 34).

RESULTS OF THE FOREGOING LEGISLATION BY NEVADA.

By these legislative enactments of Nevada substantial and effectual aid was given and guaranteed by Nevada, both as a Territory and State, to the Government of the United States in guarding its overland mail and emigrant route and the line of the proposed transcontinental railroad in furnishing troops during the war of the rebellion and for suppressing Indian hostilities and maintaining peace in the country inhabited by the Mormons, and for the general defense as contemplated in said circular letter of Secretary Seward along an exposed, difficult, and hostile Indian frontier, and then but sparsely populated. These enactments were fully known to the authorities of the United States and to Congress; they have ever been acquiesced in and met with the sanction and practical indorsement of the United States, in whose interest and for whose benefit they were made. As a partial compensation to these volunteers for this irregular, hazardous, and exposed service in the mountains and on the desert plains, and to aid them to a small extent to maintain families dependent upon them for support, first the Territory and afterwards the State of Nevada offered and paid this small stipend, never suspecting that the United States would not promptly and willingly respond when asked to re-imburse the same. These citizens of Nevada who volunteered and enlisted and did military service for the United States were compelled in many cases to abandon their employments, in which their wages were always lucrative and service continuous, so that nothing less than the individual patriotism of these volunteers enabled the Territory and State of Nevada to cheerfully and promptly respond to every call and requisition made upon them for troops by the United States.

The records of the War Department, in addition to what is already quoted and referred to in substantiation of the facts herein stated, are printed in the appendix, marked Exhibit No. 3, pages 24 to 29.

THE BASIS AND AUTHORITY OF NEVADA'S CLAIM AGAINST THE UNITED STATES AND THE PRECEDENTS IN SUPPORT THEREOF.

These enactments of Nevada both as a Territory and a State, and various acts done under them in and execution thereof, when complying according to her own methods with the various calls and requisitions of the United States for troops, have resulted in the expenditure of a large sum of money which constitutes the present claim of Nevada against the United States. The authority upon which this claim rests is found in the fourth section of the fourth article of the Constitution of the United States, which provides that—

The United States shall guaranty to every State in the Union a republican form of government, and shall protect each of them against invasion, and, on application of the legislature, or of the executive (when the legislature can not be convened), against domestic violence.

And upon the latter part of the tenth section of the first article of the Constitution; which is as follows:

No State shall, without the consent of Congress, lay any duty on tonnage, keep troops or ships of war in time of peace, enter into any agreement or compact with another State, or with a foreign power, or engage in war, unless actually invaded or in such imminent danger as will not admit of delay.

And also upon the act of July 28, 1795, chapter 36, section 1, page 424, now section No. 1642, U. S. Revised Statutes, which provides that—

Whenever the United States are invaded or are in imminent danger of invasion from any foreign nation or Indian tribe, or of rebellion against the authority of the Government of the United States, it shall be lawful for the President to call forth such number of the militia of the State or States most convenient to the place of danger or scene of action, as he may deem necessary to repel such invasion or to suppress such rebellion, and to issue his orders for that purpose to such officer of the militia as he may think proper.*

In reference to the foregoing the courts have held that—

When a particular authority is confided to a public officer, to be exercised by him in his discretion, upon an examination of the facts of which he is made the appropriate judge, his decision upon the facts in the absence of any controlling provision, is absolutely conclusive as to the existence of those facts (*Allen vs. Blunt*, 3 Story, U. S. Circuit Court Reports, 745).*

And again the supreme court of the State of New York (Hon. Chancellor Kent presiding as chief justice) held in the case of *Vanderheyden vs. Young*, 11 Johnson's New York Reports, 157, that—

It is a general and sound principle that when the law vests any person with a power to do an act, and constitutes him a judge of the evidence on which that act may be done, and at the same time contemplates that the act is to be carried into effect through the instrumentality of agents, the person thus clothed with power is invested with discretion and is *quoad hoc* a judge.

His mandates to his legal agents on his declaring the event to have happened will be a protection to those agents, and it is not their duty or business to investigate the facts thus referred to their superior, and to rejudge his determination.*

The United States Supreme Court in *Martin vs. Mott*, 12 Wheaton, 19, unanimously held—

That the authority to decide upon what occasions and upon what emergencies Federal calls should be made and Federal assistance given, "belongs exclusively to the President, and that his decision is conclusive upon all other persons."*

And Chief Justice Taney, in *Luther vs. Borden*, 7 Howard, referred approvingly to the opinion of the United States Supreme Court in *Martin vs. Mott*, as expressed in these words:

That whenever a statute gives a discretionary power to any person to be exercised by him upon his own opinion of certain facts, it is a sound rule of construction that the statute constitutes him the sole and exclusive judge of the existence of those facts.*

* NOTE.—The acts of heads of Departments of the Government are in law the acts of the President (*Wilcox vs. Jackson*, 13 Peters., 498).

The obligations arising under these provisions of the Constitution and laws and decisions have been recognized by the Government from its foundation, as will fully appear from the authorities cited by Senator Dolph in a report made by him from the Senate Committee on Claims on February 25, 1885 (Forty-eighth Congress, second session), Report No. 1438. These authorities are printed in the appendix, marked Exhibit No. 7, page 37 *et sequiter*.

NEVADA'S DILIGENCE IN THESE PREMISES.

The State of Nevada has not slept upon her rights in any of these premises nor been guilty of any *laches*; on the contrary, at all proper times she has respectfully brought the same to the attention of Congress by memorials of her legislature and of her State authorities, and through her representatives in Congress. On March 29, 1867, her legislature first asked for the payment of the claims of the State by a joint resolution, which is printed in the appendix, marked Exhibit No. 8, page 64. And again, on February 1, 1869, the legislature of Nevada passed a memorial and joint resolution renewing her prayer in these premises, which is also so printed in the appendix, marked Exhibit No. 9, page 65.

The Journals of the United States Senate show that on March 10, 1868, the writer of this report presented the first-mentioned memorial and resolution to the Senate, accompanied with an official statement of the amount of the claims of the State referred to therein. These papers were referred to the Committee on Claims, but the records fail to show that any action was ever taken upon them: On May 29 of the same year the writer of this report introduced a joint resolution (S. 138) providing for the appointment of a board of examiners to examine the claims of the State of Nevada against the United States, and on June 18 of the same year the Committee on Claims, to whom this joint resolution was referred, was discharged from its further consideration. The official statement of the moneys expended by the State of Nevada on account of the United States, and presented to the Senate on March 10, 1868, can not now be found on the files of the Senate.

On February 11, 1885, and January 26, 1887, the legislature of Nevada, renewing its prayer for a re-imbusement of the money by her expended for the use and benefit of the United States, further memorialized Congress, asking for the settlement of her claims, which are printed in the appendix and marked Exhibits Nos. 10 and 11, pages 65 and 66.

PROCEEDINGS IN CONGRESS TO REDEEM THE OBLIGATIONS OF THE UNITED STATES DUE TO NEVADA IN THIS CASE.

The circumstances under which these expenditures were made by the Territory and State of Nevada being exceptional, and their re-imbusement not being provided for by any existing law, general or special, Senator Fair, of Nevada, on December 13, 1881, introduced a joint resolution in the Senate providing for the equitable adjustment of these claims of Nevada now under consideration, which was referred to the Committee on Military Affairs. A copy of said resolution will be found in the appendix, marked Exhibit 12, page 67.

This committee, instead of reporting back this joint resolution, reported back a substitute in the form of a bill providing for the payment of the claims of several States and Territories, including the State of Nevada, and which bill finally resulted in the act of June 27, 1882. This bill was reported on May 12, 1882, by Hon. L. F. Grover, and

Nevada believed then and believes now that it was then the intention of Congress to equitably and explicitly provide for the re-imbursement to her of the amount of money which she had actually and in good faith expended in these premises. This bill was accompanied by a report in which the following statement is made in relation to the claims of the State of Nevada:

NEVADA.

It appears by the report of the Adjutant-General U. S. Army, of February 25, 1882, that one regiment of cavalry and one battalion of infantry were raised in the late Territory of Nevada during the late war of the rebellion, and that the expenses of raising, organizing, and placing in the field said forces were never paid by said Territory, but were assumed and paid by the State of Nevada, and that none of said expenses so incurred by said Territory, and assumed and paid by said State, have ever been re-imbursed the State of Nevada by the United States, and that no claims therefor have ever been heretofore presented by either said Territory or said State for audit and payment by the United States. Under section 3489 of the Revised Statutes, hereinbefore referred to, the payment of these claims is barred by limitation.

These forces were raised to guard the overland mail route and emigrant road to California, east of Carson City, and to do other military service in Nevada, and were called out by the governor of the late Territory of Nevada upon requisitions therefor by the commanding general of the Department of the Pacific, and under authority of the War Department, as appears by copies of official correspondence furnished to your committee by the Secretary of War and the general commanding the Division of the Pacific. * * *

PRESENTATION BY NEVADA TO THE UNITED STATES OF HER CLAIM.

This bill reported from this committee having become a law in an amended form on June 27, 1882, thereupon the governor and controller of the State of Nevada transmitted to the Secretary of the Treasury and Secretary of War a detailed account of the moneys actually expended and actual indebtedness assumed and paid by the State of Nevada on account of the volunteer military forces enrolled by the Territory and State of Nevada, as shown by the books of the State controller.

This statement of the claim of Nevada against the United States was prepared with great care by the proper officers of the State of Nevada, being first submitted by them to the legislature thereof in printed form at the expense of the State, and thereafter transmitted, as above stated, with proper original vouchers and evidence of every kind then in her possession, to the authorities of the Government of the United States and as provided for in said act of June 27, 1882. This statement is printed in the appendix, marked Exhibit No. 13, page 67.

DELAY OF THE UNITED STATES IN THE EXAMINATION OF NEVADA'S CLAIM AND THE CAUSES THEREOF.

This claim, with said vouchers and evidence, was first presented to the Secretary of the Treasury in 1883, where, being properly stamped, it was duly transmitted to the Secretary of War for examination and action thereon. It remained of record in the War Department unacted on up to and after August 4, 1886, because, as was stated to Congress by Hon. Robert T. Lincoln, Secretary of War, he required the aid of a board of at least three army officers to assist his Department in such examination, and he requested Congress to make an appropriation of \$25,000 to defray expenses of the examination of the different State and Territorial claims presented under the act of June 27, 1882. Congress delayed action upon these requests of the Secretary of War until August 4, 1886, on which date acts were passed providing for said board of

army officers, as asked for, and also appropriated \$10,000 to defray the expenses of said examinations (see vol. 24, Stats. at Large, pages 217 and 249.)

SECRETARY LINCOLN'S CONSTRUCTION OF THIS ACT OF JUNE 27, 1882,
FOR THE RELIEF OF NEVADA, ETC.

Prior to any action by the War Department on this claim of the State of Nevada, and prior to any action by Congress on the request of the Secretary of War for a board of Army officers to examine said claim, a bill was introduced in Congress by Senator Jones, of Nevada, and referred to the Secretary of War for report, providing for the payment of certain individual claims of citizens of Nevada on account of Indian hostilities in Nevada in 1860, upon which the Secretary of War reported as follows:

WAR DEPARTMENT,
Washington City, January 26, 1884.

SIR: In response to so much of your communication of the 22d ultimo as requests information concerning Senate bill 657, "to authorize the Secretary of the Treasury to adjust and settle the expenses of Indian wars in Nevada," I have the honor to invite your attention to the following report of the Third Auditor of the Treasury, to whom your request was duly referred:

"The State of Nevada has filed in the office abstracts and vouchers for expenses incurred on account of raising volunteers for the United States to aid in suppressing the late rebellion amounting to \$349,697.49, and for expenses on account of her militia in the 'White Pine Indian war' of 1875, \$17,650.98. Also, expenses of her militia in the 'Elko Indian war' of 1878, amounting to \$4,654.64, presented under act of Congress approved June 27, 1882 (22 Statutes, 111, 112).

"These abstracts and vouchers will be sent to your Department for examination and report as soon as they can be stamped, as that statute requires a report from the Secretary of War as to the necessity and reasonableness of the expenses incurred. This statute is deemed sufficiently broad enough to embrace all proper claims of said State and Territory of Nevada."

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

Hon. S. B. MAXEY,
Of Committee on Military Affairs, United States Senate.

In accordance with this letter the Committee on Military Affairs reported back the bill referred to (S. 657), and asked that it be indefinitely postponed, and because of the explanation made by said committee, as follows, to wit:

It will be observed that it is deemed by the Department that the act approved June 27, 1882, is sufficiently broad to embrace all proper claims of Nevada, whether as State or Territory.

For convenience of reference the above act accompanies this report, and an examination thereof, and of the construction thereon, satisfies the committee that no additional legislation is necessary.

The State of Kansas presented her claim to Secretary Lincoln under this act, which claim was by him examined, audited, and allowed for almost exactly the sum that Kansas had actually expended for the use and benefit of the United States, and all of which allowance has since been paid to Kansas by the United States, and aggregating the sum of \$332,308.13 (23 U. S. Stats., 474).

AFTER OVER FOUR YEARS DELAY, SUBSEQUENT TO THE PASSAGE OF THE ACT OF JUNE 27, 1882, THE UNITED STATES TAKES UP NEVADA'S CLAIM FOR EXAMINATION, WHEN THE VERY FIRST QUESTION RAISED IS ONE OF JURISDICTION, AND WHICH IS DECIDED AGAINST NEVADA.

After the passage of said act of August 4, 1886, the War Department detailed a board of three Army officers under Special Orders No. 232,

dated October 6, 1886, to proceed to examine the claims arising under the act of June 27, 1882, and in the manner contemplated and as provided for in said acts. The claim of the State of Nevada was the first claim submitted to and examined by said board. This board being in doubt whether, under the terms of said act of June 27, 1882, they could allow a re-imbusement to Nevada of the amount by her expended for interest and extra pay to her troops while in the military service of the United States, referred these two questions to the Secretary of War for his decision. On February 8, 1887, after argument was submitted to him in support of these two elements of Nevada's claim against the United States, the Secretary of War decided "that after a careful consideration of the subject" he was "of opinion that neither the extra pay nor the interest can, under the provisions of the act, be allowed," meaning the act of June 27, 1882, and refused the same (see appendix, Exhibit No. 14, page 83).

TWO SEPARATE REPORTS (A MAJORITY AND MINORITY) MADE BY THE ARMY BOARD OF WAR CLAIMS EXAMINERS, THE MINORITY REPORT ALLOWING ONLY ABOUT 2½ PER CENT. OF THE AMOUNT ACTUALLY EXPENDED BY NEVADA, AND WHICH MINORITY REPORT IS APPROVED BY THE SECRETARY OF WAR.

It will be borne in mind that on January 26, 1884, Secretary Lincoln was of opinion that the act of June 27, 1882, was sufficiently broad to embrace all proper claims of the State of Nevada, and the Committee on Military Affairs, in consequence thereof, reported to the Senate that that committee was satisfied that no additional legislation was necessary in regard thereto, while Secretary Endicott, on February 8, 1887, decided that the claims for expenditure for interest and extra pay to said troops while in the service of the United States could not be allowed by him under said act, and further, by approving the award made by the minority examiner, and, as will hereinafter be more particularly referred to, also disallowed the amount expended by Nevada and by her paid as her costs for the enrollment of those very troops so called into the service of the United States.

The day following the decision of the Secretary of War, to wit, February 9, 1887, and contrary to a practice usual in similar cases, said board of Army officers, instead of submitting one report to the Secretary of War, submitted two separate and independent reports, one signed by the majority of said board and the other in the nature of a minority report. These two reports are submitted herewith, and printed in the Appendix, marked Exhibits Nos. 15, 16, and 17, pages 89 to 90.

The total of this particular claim of the State of Nevada so presented to said board amounted to \$349,697.49. The amount thereof that was allowed in said minority report was only \$8,559.61. This minority report was approved by the Secretary of War, thereby disallowing or suspending all of Nevada's claim except the paltry sum of about 2½ per cent. of the money actually expended by Nevada for troops called into the service of the United States and at the urgent solicitation of the Government of the United States in its hour of need, while this same board allowed nearly \$1,000,000 of the claim of Texas, to wit, \$927,242.30, being about 50 per cent. of the claim of that State of \$1,867,259.13, as presented for re-imbusement for the expenses of her Indian wars, which occurred since the rebellion, and prosecuted chiefly, if not solely, for the protection of the inhabitants of the State of Texas. It is worthy of remark that no minority report was submitted in the case of Texas.

It will be observed by a perusal of the reports of the board of war claims examiners that the great mass of this claim of the State of Nevada for re-imbursement for moneys, expended under very extraordinary circumstances, was rejected by the board of examiners on either purely technical grounds or for an alleged want of jurisdiction to make an award under what has since been admitted and found to be the most restrictive act that was ever drawn since 1789 intended as an "act of relief."

Only \$8,559.61 was finally awarded to Nevada by the Secretary of War.

The want of specific information on the part of the officer making the minority report which reduced the amount of the claim to the sum named may be shown in part by the mistakes made in reference to the statutes of Nevada, which are in several public libraries here, and could have been easily examined. For example, he seems to have inferred that the act of the Nevada legislature of March 4, 1865, was the first act of the Territory providing for the organization of its militia, whereas, as we have already shown, there was an elaborate act for that purpose passed by the Territorial legislature as early as November 28, 1861, and apparently on the assumption that there was no law creating the office of adjutant-general prior to 1865, and upon the fact that no evidence was furnished that Nevada previous to April 2, 1863, had soldiers, that therefore the salary of that officer ought not to commence prior to the time when the volunteers were actually called for service into the Army. But it will be observed that he was mistaken as to the time the law was passed creating the office of adjutant-general. The second section of the act of November 28, 1861, provides that—

The adjutant-general shall be appointed by the commander-in-chief, and shall hold his office for the term of two years. He shall be *ex officio* chief of staff, quartermaster-general, commissary-general, inspector-general, and chief of ordnance. He shall receive a salary of \$1,000 annually, to be paid out of moneys appropriated for that purpose. He shall reside at the seat of government, and shall keep his office open for the transaction of business every day (Sundays excepted) from 10 o'clock a. m. to 3 o'clock p. m.

The minority examiner is again mistaken if he assumed that the secretary of state of Nevada became *ex officio* adjutant-general on March 3, 1866. It is true that an act devolving the duties of adjutant-general upon the secretary of state was passed on that date, but the second section of said act provides that—

This act shall take effect and be in force from and after the first day of January, 1867 (Stats. Nev., 1866, p. 206).

Thus it appears that the secretary of state did not in fact or in law become *ex officio* adjutant-general until January 1, 1867. The original section of the militia law of 1861 in regard to the office of adjutant-general was afterward amended, changing the length of time that officer was to hold office and increasing his salary to \$2,000 per annum, but the abolishment of the office did not take effect until January, 1867.

PROBABLY CONFOUNDING THE ACT OF JUNE 27, 1882, WITH THE ACT OF JULY 27, 1861.

The minority examiner in terminating the salary of adjutant-general on August 20, 1866, undoubtedly had in mind the act of July 27, 1861, and not the act of June 27, 1882, under which last act alone said board was authorized to make an examination and award; otherwise he would not have limited the salary to August 20, 1866, the end of the war of the rebellion, as heretofore officially declared, but would have certainly al-

lowed Nevada a re-imbusement for the money actually paid by her as salary to that officer until his services terminated, and the Indian wars on the plains were actually suppressed and the office of adjutant-general abolished, which was done on December 31, 1866, since which time either the secretary of state or lieutenant-governor has acted as *ex officio* adjutant-general.

Attention is called to these discrepancies simply to show that the minority examiner apparently fell into error, unintentionally, of course, in his examination of the statutes of Nevada, or failed to consider all the circumstances under which this claim of the State arose. The majority of the board who made the same award and allowance as the minority, with the exception of \$1,233.50 for salary of adjutant-general prior to the time when the troops were mustered in the service, made a very thorough examination of all the vouchers showing each item of expenditure made by the State, and this examination may be assumed as correct and as establishing the fact that the State expended all the moneys for which this claim is made, leaving the question as to the liability of the Government to re-imburse the State to the discretion of Congress. There is but one item stated in the account by the board of examiners which appears to have been charged by mistake. It was undoubtedly paid by the State, but if the board are correct, it was such a palpable mistake of the State officers that the State ought to lose it. It was a double charge for rent, amounting to \$38.33. This amount, together with the \$8,559.61 allowed by the minority of the board of examiners, and already paid to the State, making a total of \$8,597.94, should be deducted from the claim now presented by the State. The State, however, should have the benefit of the fact that no other error in the accounts was discovered. All the other disallowed claims were rejected, not because the State did not pay the money, but because the board of examiners thought they were not authorized to allow the same under the act of June 27, 1882. We print in the appendix, Exhibit No. 17, page 92, the table accompanying report of the majority of the board of war claims examiners showing the amounts allowed and disallowed, together with the reasons therefor.

The question is now presented in this case whether it is the duty of the Government to re-imburse the State for moneys honestly expended, at the request of the United States, under circumstances which rendered it impossible for the Territory and State of Nevada to comply with such request, without making the expenditures in question. It must be conceded that if the State or Territory made larger expenditures than would have been required to secure like services in any other section of the country, the services secured by these expenditures at the time, place, and under the circumstances were a necessity and could not have been furnished by the State on more favorable terms, and it seems that the State and Territory did not make any expenditure that appeared at the time unnecessary.

WHAT NEVADA THOUGHT WAS INTENDED BY CONGRESS TO BE AN ACT FOR HER RELIEF AND BENEFIT IS NOW FOUND TO BE AN ACT "SO WELL AND CAREFULLY AND CLOSELY GUARDED" BY RESTRICTIONS THAT WHEN CONSTRUED BY THOSE CALLED UPON TO EXECUTE IT, IS FOUND TO BE INOPERATIVE AS A RELIEF MEASURE, AND A PRACTICAL DENIAL OF JUSTICE.

We fully concur with the officer who made the minority report, that "the restrictions imposed in the second section of the act of June 27,

1882, have been complied with as far as was possible," whatever question there may be as to his complying with the provisions of the act itself. The argument that the Government might have bought supplies cheaper under its contract system than were furnished in Nevada is one which your committee are unwilling to urge under the circumstances. The Government was not situated so as to obtain troops or supplies by contract or otherwise, but was compelled to call upon the Territory to furnish both troops and supplies. All prices of all supplies, and also of all services, at that time in Nevada were on a gold basis, and coin was the only circulating medium. The roads over the mountains were blocked by snow and no considerable amount of supplies could be transported over them. The supplies in the Territory had been carried there during the previous summer for the use of the inhabitants, and the troops had to be furnished from the limited stock of individuals found in the Territory, and at a moment's notice. The Government could not wait to advertise. The overland mail route was closed and immediate action was required. The cheapest, most effective, and in fact the only immediate relief that could be had was furnished by the militia and volunteer troops of Nevada, who, leaving their workshops and employments of every character, and the high wages for their services, were organized and marched immediately in the direction of Salt Lake City to open the mail and emigrant route. They subsequently joined General Conner's forces from California, subdued the Indians, fortified Camp Douglas, overlooking Salt Lake City, and were in the field, subject to call, to go wherever ordered or needed.

PAYMENT BY THE UNITED STATES OF ABOUT 2½ PER CENT. OF THIS CLAIM ON ACCOUNT IS NOT A VALID BASIS FOR THE UNITED STATES TO REPUDIATE THE BALANCE THEREOF, OR TO REFUSE TO PAY THE SAME, AND SHOULD NOT, IN GOOD CONSCIENCE, BE EVER PLEADED BY AN HONEST DEBTOR, FOR WHOSE RELIEF AND AT WHOSE URGENT SOLICITATION SUCH DEBT WAS INCURRED.

The fact that a small fraction only of this claim has been allowed and paid on account, to wit, about 2½ per cent., and the great bulk thereof rejected for want of jurisdiction only, is no valid objection to an authorization by Congress for the payment of what is honestly due the State of Nevada, and for this there are numerous precedents, some of which are cited in the appendix in Exhibit No. 18, pages 96 to 98.

"INTEREST" PAID IN THIS CASE BY NEVADA IS IN REALITY, IN JUSTICE, IN REASON, AND IN LAW A PROPER PART OF THE DEBT DUE NEVADA BY THE UNITED STATES, THE PAYMENT OF WHICH, TOGETHER WITH THAT OF THE PRINCIPAL IS NECESSARY TO A COMPLETE INDEMNITY.

The embarrassments under which Nevada paid the principal of the money involved in this claim is shown by the enormous rates of interest which the Territory and State were compelled to pay in order to raise money to fully comply with these calls and requisitions made for troops and as hereinbefore recited. The rates of interest which were actually paid by Nevada are shown by the official statement of her controller and as furnished to the Secretary of the Treasury and the Secretary of War, as before stated, as follows:

ABSTRACT G.—*Showing the amount actually paid by the State of Nevada and as successor to the Territory of Nevada on account of interest money on disbursements and liabilities for Nevada volunteers in the service of the United States, and employed in the defense of the United States during the war of the rebellion.*

	Amount.
First—Interest paid on \$46,950.12 from February 10, 1865, to March 3, 1866, at 2 per cent. per month [See acts legislature of Nevada for 1864-'65, page 82, act January 4, 1865.]	\$11,925.33
Second—Interest paid on \$46,950.12 from March 3, 1866, to May 30, 1867, at 15 per cent. per annum [See acts legislature of Nevada for 1866, page 47, act January 19, 1866.]	8,744.46
Third—Interest paid on \$119,800.12 from May 30, 1867, to March 28, 1872, at 15 per cent. per annum [See acts legislature of Nevada for 1867, pages 50 and 65, act February 6, 1867.]	86,755.25
Fourth—Interest paid on \$119,800.12 from March 28, 1872, to January 1, 1883, at 9½ per cent. per annum [See acts legislature of Nevada for 1871, page 84, act February 27, 1871.]	122,472.33
	229,897.37

Your committee, however, deem it unwise to establish a precedent under any circumstances, however extraordinary, and they admit that the recitals in support of this claim render it one extraordinary in character, of refunding interest to the full extent as paid by the Territory and State of Nevada, and as shown by the foregoing statement. The legal rate of interest of the Territory and State of Nevada was, at all the times herein stated, 10 per cent. per annum where no different rate was fixed by contract.

Your committee therefore do not feel warranted in recommending re-imbursing the State of Nevada for a higher rate of interest than the legal rate fixed by her own statutes during the period of time in which these disbursements were made, and including the period up to the date of the re-imburement of the principal by the United States, and for that reason they have incorporated in this bill, herewith reported, a provision that the aggregate of interest accruing to Nevada between the date of the expenditure by her of the principal and of the date of the re-imburement of such principal by the United States shall not exceed the actual amount of interest paid by the State and Territory, nor the amount of interest which would accrue to her on said principal if interest thereon were calculated during said period at the legal rate as established by the statutes of the Territory and State of Nevada. In support of the proposition that interest and principal are simply but two elements of one and the same unit and constituting a complete indemnity, your committee cite Senate Report 1069, made by Senator Spooner during the first session of the Forty-ninth Congress from the Committee on Claims (see appendix, Exhibit No. 19, pages 98 to 109.)

PRECEDENTS FOR THE PAYMENT TO STATES OF INTEREST ON THE PRINCIPAL BY THEM EXPENDED FOR THE USE AND BENEFIT OF THE UNITED STATES UNDER SIMILAR CIRCUMSTANCES.

The United States has in all cases, where the question has been properly presented, re-imbursed States for interest paid by such States on moneys by them borrowed and expended for the purpose of either enrolling, subsisting, clothing, supplying, arming, equipping, paying, furnishing, or transporting volunteer and militia forces called into the service of the United States. If it be suggested that the bill under consideration providing for the payment of both principal and interest is against precedent, we answer that, in the opinion of your committee, it is the better

practice to deal with a case in its entirety in a single act, and your committee state that there are abundant precedents for this practice, some of which your committee cite in the appendix, Exhibit 20 on page 109.

We call particular attention to the precedents collected in the appendix, authorizing the payment of claims of States for interest on moneys by them expended for the use and benefit of the United States (see appendix, Exhibits Nos. 18, 19, 20, and 21, pages 96 to 149).

In addition to the authorities cited in the appendix in support of Nevada's claim for interest, your committee also refer to the case before the Second Comptroller of the Treasury in 1869, in which that officer made the following decision :

Interest can in no case be allowed by the accounting officer upon claims against the Government either in favor of a State or an individual. But in cases where the claimant has been compelled to pay interest for the benefit of the Government, it then becomes a part of the principal of his claim, and as such is allowable. Such is the case of a State which has been obliged to raise money upon interest for the suppression of hostilities against which the United States should protect her. In such cases the amount of interest actually and necessarily paid will be allowed, without reference to the rate of it (section 997, Dec. 2, Comp. Ed. 1869, p. 137).

This ruling is in harmony with a long line of precedents established by Congress, beginning in 1812, and printed in the appendix hereto attached and marked Exhibit Nos. 18 to 21, inclusive, pages 96 to 145.

In addition to the foregoing, your committee cite in support of Nevada's claim for interest the following, to wit :

1. Forty-eighth Congress, first session, House Report No. 1670, from Committee on Judiciary (see appendix, Exhibit 21, page 112).
2. Forty-eighth Congress, second session, House Report No. 1102, from Committee on War Claims (published in Exhibit No. 14, page 86).
3. Forty-ninth Congress, first session, Senate Report No. 183, from the Committee on Military Affairs (see appendix, Exhibit 21, page 135).
4. Forty-ninth Congress, first session, Senate Report No. 2, from the Committee on Claims (published in Exhibit No. 14, page 85).
5. Forty-ninth Congress, first session, House Report No. 303, from Committee on Claims (see appendix, Exhibit 21, page 119).
6. Forty-ninth Congress, first session, House Report No. 3126, from Committee on Claims (see appendix, Exhibit 21, page 120).
7. Fiftieth Congress, first session, Senate Report No. 518, from the Committee on Military Affairs (see appendix, Exhibit 21, page 138).
8. Fiftieth Congress, first session, House Report No. 309, from the Committee on War Claims (see appendix, Exhibit 21, page 137).
9. Fiftieth Congress, first session, House Report No. 1179, from the Committee on Claims (see appendix, Exhibit 21, page 145).
10. Fiftieth Congress, first session, House Report No. 2198, from the Committee on War Claims (see appendix, Exhibit 21 page 144).

The precedents cited or referred to in the appendix herewith abundantly establish the fact that the United States has paid the claims of States incurred under circumstances such as those in which Nevada ex-

pended her money for the benefit of the United States, and that in all cases properly presented to Congress, where the States were compelled to borrow money and pay interest thereon and expended the same for the use and benefit of the United States, that either at the time of providing payment for the principal or subsequently the United States has invariably assumed and paid such interest.

As before stated, the claim of the State of Nevada, provided for in this bill, has been thoroughly examined by a board of Army officers appointed for that purpose. The evidence upon which this claim was founded was submitted to said board, and the evidences of payment found by them to be correct; but said board of war-claims examiners, while finding these facts, did not, under the very restrictive and prohibitory provisions and conditions of the acts of June 27, 1882, and August 4, 1886, recommend an award to Nevada of the amount of money which they found that Nevada had actually expended for the use and benefit of the United States and in the manner as set forth in the claim as presented by Nevada for the examination of and allowance by the Treasury and War Departments; and under the terms of these acts, as construed and declared by the Secretary of War, the proper accounting officers of the Treasury could not allow Nevada any sum, either as principal or interest, not allowed by the War Department as assisted by said Army board of war-claims examiners.

COST OF TRANSPORTATION OF ARMY SUPPLIES FROM FORT LEAVENWORTH WESTWARD IN 1864-'66.

It is evident that the supplies and services furnished could not at the times and places have been obtained on more reasonable terms. And in support of this statement your committee refer to the report of the Secretary of War made during that period, and in reference to a region of country much more favorably situated than was even Nevada at that time, to wit:

The troops operating on the great western plains and in the mountain regions of New Mexico, Colorado, Utah, and Idaho are supplied principally by the trains of the Quartermaster's Department from depots established on the great routes of overland travel, to which depots supplies are conveyed by contract. * * *

Travelers by the stage from Denver to Fort Leavenworth, a distance of 683 miles, in the month of July, 1865, were never out of sight of wagons trains belonging either to emigrants or to the merchants who transport supplies for the War Department, for the Indian Department, and for the miners and settlers of the central Territories.

The cost of transportation of a pound of corn, hay, clothing, subsistence, lumber, or any other necessary from Fort Leavenworth—

To Fort Riley is.....	\$0. 0244
To Fort Union, the depot for New Mexico .....	. 1425
To Santa Fé, N. Mex.....	. 1685
To Fort Kearny.....	. 0644
To Fort Laramie.....	. 1410
To Denver City, Colo.....	. 1542
To Salt Lake City, Utah.....	. 2784

The cost of a bushel of corn purchased at Fort Leavenworth and delivered at each of these points was as follows:

Fort Riley.....	\$2. 79
Fort Union	9. 44
Santa Fé	10. 84
Fort Kearny.....	5. 03
Fort Laramie.....	9. 26
Denver City.....	10. 05
Great Salt Lake City.....	17. 00

(Secretary of War's report, 1865-'66, part 1, pages 23 and 112; also see General Halleck to Adjutant-General, and General McDowell to Adjutant-General U. S. Army, report of Secretary of War, October 18, 1866, pages 31 and 32.)

This table is cited to show the costs of maintaining troops in that section of the country, and also to show the comparative costs of furnishing troops and supplies in Nevada and the points immediately east thereof during the periods of time involved herein.

The details concerning the peculiar and difficult and expensive service on the plains and mountains by the troops doing military service, similar in all respects to those performed by these Nevada volunteers, are fully set forth in the report of the Secretary of War respecting the protection of the overland mail and emigrant route to the Pacific from the molestations and depredations by hostile Indians, and set forth in Ex. Docs. Nos. 9 to 24, second session Thirty-ninth Congress, 1866-'67.

CONCLUSIONS AND RECOMMENDATIONS.

Nevada has not demanded a bounty, nor presented a claim against the United States for re-imbursement of any expenditure she did not in good faith actually make for the use and benefit of the United States, and made, too, only subsequent to the date of the aforesaid appeal of Secretary Seward to the nation, and made, too, in consequence of said appeal and of the subsequent calls and requisitions made upon her then scanty resources and sparse population, and wherein the good faith of the United States was to be relied upon to make to her ungrudgingly a just re-imbursement whenever the United States found itself in a condition to redeem all its obligations.

Nevada has been diligent in making her claim known to Congress, but she has not with an indecorous speed demanded her pound of flesh, but has waited long and patiently, believing upon the principle that the higher obligations between States, like those among men, are not always "set down in writing, signed and sealed in the form of a bond, but reside rather in honor," and that the obligation of the United States due her in this case was as sacred as if it had originally been in the form of a 4 per cent. United States bond, now being redeemed by the United States at \$1.27 upon each \$1 of this particular form of its unpaid obligations.

Nevada has not solicited any charity in this case, but, on the contrary, by numerous petitions and memorials she has respectfully represented to Congress why the taxes heretofore levied upon her people and paid out of her own treasury to her volunteer troops in gold and silver coin to aid the United States at its own solicitation to protect itself and maintain the general welfare should be now returned to her by the General Government.

Congress should not forget that during the long period of the nation's peril the citizens of Nevada, like those of California (when not engaged in the military or naval service of the United States) not only guarded the principal gold and silver mines of the country then discovered, and prevented them from falling into the hands of the public enemy, but also worked them so profitably for the general welfare as to enable the United States to make it possible to resume specie payment, and to redeem its bonds at 27 per cent. above par, and to repay all its money-lenders at a high rate of interest, and that, too, not in the depreciated currency with which it paid Nevada's volunteer troops, but in gold coin of standard value.

As these expenditures were honestly made by the Territory and State of Nevada, your committee do not think that, under all the peculiar and exceptional circumstances of this case, the action of the Territory and State of Nevada should be hewn too nicely or too hypercritically by the United States at this late date. These expenditures were

all made in perfect good faith and for patriotic purposes, and secured effectual aid to the United States which otherwise could not have been obtained without a much larger expenditure. The State of Nevada in good faith assumed and paid all the obligations of the Territory of Nevada to aid the United States, and issued and sold its own bonds for their payment, upon which bonds it has paid interest until the present time. The only question now for consideration is, shall the United States in equal good faith and under all the circumstances herein recited relieve the State of Nevada from this obligation, or shall the United States insist and require it to be paid by the people of that State alone?

The majority of the committee therefore recommend the passage of the bill herewith reported.

APPENDIX.

EXHIBIT No. 1.

CIRCULAR LETTER OF WILLIAM H. SEWARD, SECRETARY OF STATE,
ADDRESSED TO AND CALLING ON ALL THE LOYAL STATES AND TER-
RITORIES TO AID IN SUPPRESSING REBELLION.

DEPARTMENT OF STATE,
Washington, October 14, 1861.

His Excellency _____,
Governor of the State of _____:

SIR: The present insurrection had not even revealed itself in arms when disloyal citizens hastened to foreign countries to invoke their intervention for the overthrow of the Government and the destruction of the Federal Union. These agents are known to have made their appeals to some of the more important states without success. It is not likely, however, that they will remain content with such refusals. Indeed, it is understood that they are industriously endeavoring to accomplish their disloyal purposes by degrees and by indirection. Taking advantage of the embarrassments of agriculture, manufacture, and commerce in foreign countries, resulting from the insurrection they have inaugurated at home, they seek to involve our common country in controversies with states with which every public interest and every interest of mankind require that it shall remain in relations of peace, amity, and friendship. I am able to state, for your satisfaction, that the prospect of any such disturbance is now less serious than it has been at any previous period during the course of the insurrection.

It is nevertheless necessary now, as it has hitherto been, to take every precaution that is possible to avert the evils of foreign war to be superinduced upon those of civil commotion, which we are endeavoring to cure. One of the most obvious of such precautions is that our ports and harbors on the seas and lakes should be put in a condition of complete defense, for any nation may be said to voluntarily incur danger in tempestuous seasons when it fails to show that it has sheltered itself on every side from which the storm might possibly come.

The measures which the Executive can adopt in this emergency are such only as Congress has sanctioned and for which it has provided. The President is putting forth the most diligent efforts to execute these measures, and we have the great satisfaction of seeing that these efforts, seconded by the favor, aid, and support of a loyal, patriotic, and self-sacrificing people, are rapidly bringing the military and naval forces of the United States into the highest state of efficiency.

But Congress was chiefly absorbed during its recent extra session with these measures and did not provide as amply as could be wished for the fortification of our sea and lake coasts.

In previous wars, loyal States have applied themselves by independent and separate activity to support and aid the Federal Government in its arduous responsibilities. The same disposition has been manifested in a degree eminently honorable by all the loyal States during the present insurrection.

In view of this fact, and relying upon the increase and continuance of the same disposition on the part of the loyal States, the President has directed me to invite your consideration to the subject of the improvement and perfection of the defenses of the State over which you preside, and to ask you to submit the subject to the consideration of the legislature, when it shall have assembled.

Such proceedings by the State would require only a temporary use of its means. The expenditures ought to be made the subject of conference with the Federal authorities.

Being thus made, with the concurrence of the Government for general defense, there is every reason to believe that Congress would sanction what the State should do, and would provide for its re-imbusement. Should these suggestions be accepted, the President will direct proper agents of the Federal Government to confer with you and to superintend, direct, and conduct the prosecution of the system of defense of your State.

I have the honor to be, sir, your obedient servant,

WILLIAM H. SEWARD.

EXHIBIT No. 2.

RESOLUTIONS OF THE LEGISLATIVE ASSEMBLY OF NEVADA TERRITORY PLEDGING FULL SUPPORT TO THE GOVERNMENT IN THE UNION CAUSE.

Be it resolved by the governor and legislative assembly of the Territory of Nevada, as follows: That whereas the peace and harmony of our beloved Union, after years of prosperity unprecedented in the annals of national history, have been suddenly disturbed, and revolutionary theories destructive of all constitutional liberty, heretofore unthought of, are now unblushingly announced and advocated; and whereas the first legislative assembly ever convened within this Territory, which owes so much to the fostering care of our maternal Government, is now in session: Therefore,

Resolved, That the legislative assembly fully concur in the just and patriotic sentiments so eloquently expressed by the governor in his message, and that we earnestly sympathize with and cordially and heartily approve the national administration in its efforts to maintain the integrity of the Government and the perpetuity of the Union.

Resolved, That we deem a full, fair, and candid expression of our sentiments as not only highly proper, but also demanded by the exigencies of the times.

Resolved, That the people of the United States owe paramount allegiance to the national, and a subordinate allegiance to their State governments.

Resolved, That the present efforts of traitors and rebels to demolish the Government and to sever the union of the States is a lamentable illustration of the fruits of reckless ambition and the insane folly that would carry us back to barbarism for the sake of retaining in rebel hands the spoils of office and the brief prerogatives of power.

Resolved, That the doctrine that a majority should rule is the only one upon which a revolution can be avoided after the recurrence of each election, and that it is safer to trust to the intelligence of an educated community of voters than to force of arms.

Resolved, That this Government was formed for the purpose of a more perfect union, and declared to be so formed by the people of the United States, and, therefore, that the doctrine that a State may secede from the same is not only vitally at war with the principles upon which it was founded, but also a dangerous heresy.

Resolved, That the formidable rebellion which now seeks to destroy the best political system on earth has no terrors for the loyal and true citizen; that the Government whose infancy has been nursed in the tempest and rocked by the whirlwinds of national strife, and whose young vigor and mature strength has thus far been more than a match for its enemies at home and abroad, is not destined to expire ingloriously at the hands of rebels and traitors.

Resolved, That the readiness with which the people have everywhere responded to the call of the Government, and the alacrity with which men and money have been furnished for the impending struggle, give cheering promise of future victory and final triumph.

Resolved, That the Territory of Nevada sends greeting to her sister Territories and the whole family of States, and pledges the strength of her mountains, the wealth of her mines, the unswerving loyalty of the popular heart, and the intense energy of her people to the service of our common country in its present hour of trial.

Resolved, That our Delegate to Congress, Hon. John Cradlebaugh, is hereby requested to present the foregoing resolutions to the President, and that he have full authority at all times to pledge Nevada Territory for her full share in the existing struggle for the perpetuity of the Union and the integrity of the Government.

(Adopted November 25, 1861. See Laws Nevada Territory, 1861, p. 616.)

EXHIBIT No. 3.

MISCELLANEOUS CORRESPONDENCE AS TO MILITARY OPERATIONS IN NEVADA.

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, Cal., May 4, 1863.

His Excellency O. GLEMENS,
Governor of Nevada Territory, Carson City, Nev.:

SIR: The examination of David McGowan, E. B. Zabriskie, John H. Dalton, Almond B. Wells, and William H. Dodds, before the board instituted for that purpose, is satisfactory to the general commanding the department.

The general desires you to report by telegraph as soon as the companies are in readiness to be mustered in, when an officer will be sent to Fort Churchill for that purpose. Inclosed you will receive the order prescribing the organization of cavalry and infantry, which you will see differs from that stated in your proclamation.

Very respectfully, your obedient servant,

R. C. DRUM,
Assistant Adjutant-General.

Official copy :

J. C. KELTON,
Colonel, Assistant Adjutant-General.

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, Cal., May 15, 1863.

GOVERNOR OF NEVADA TERRITORY,
(Through Commanding Officer Fort Churchill, Nev.):

SIR: The examination of Noyes Baldwin and Joseph A. Mathewson for commission in Nevada Territory contingent, is satisfactory to the general commanding.

Very respectfully, your obedient servant,

R. C. DRUM,
Assistant Adjutant-General.

Official copy :

J. C. KELTON,
Colonel, Assistant Adjutant-General.

WAR DEPARTMENT,
Washington City, March 11, 1882.

SIR: I have the honor to acknowledge the receipt of your letter of the 16th of January last, inclosing S. R. 13, Forty-seventh Congress, first session, a "joint resolution to authorize the Secretary of War to ascertain and report to Congress the amount of money expended and indebtedness assumed by the State of Nevada in repelling invasions, suppressing insurrection and Indian hostilities, enforcing the laws, and protecting the public property," and requesting full information concerning the matters mentioned in said resolution.

In reply, I beg to invite your attention to the inclosed report on the subject, dated the 25th ultimo, from the Adjutant-General, and accompanying copies of all correspondence of record in this Department relating to matters referred to in the resolution.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

Hon. L. F. GROVER,
*Subcommittee of the Committee on Military Affairs,
United States Senate.*

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, D. C., February 25, 1882.

SIR: I have the honor to return herewith a letter of the Hon. L. F. Grover, of Senate Committee on Military Affairs, of the 16th ultimo, inclosing a copy of a joint resolution (S. R. 13, Forty-seventh Congress, first session) "to authorize the Secretary of War to ascertain and report to Congress the amount of money expended and indebtedness assumed by the State of Nevada in repelling invasions, suppressing insurrection and Indian hostilities, enforcing the laws, and protecting the public property," and to report the following concerning the matters referred to in the resolution:

It appears from the records of this office that one regiment of cavalry and one battalion of infantry were raised in the Territory of Nevada, under authority granted by the Secretary of War in the early part of 1863.

The following statement shows the dates of musters in and out and the strength of the companies of the organizations referred to :

First Regiment Nevada Cavalry Volunteers, composed of six companies.

Company.	When mustered in.	Strength.		When mustered out.
		Commissioned.	Enlisted.	
A.....	August 9, 1863.....	2	82	July 12, 1866.
B.....	June 22, 1863.....	3	82	July 12, 1866.
C.....	December 24, 1863.....	2	61	July 12, 1866.
D.....	September 25, 1863.....	3	84	Nov. 18, 1865.
E.....	April 7, 1864.....	3	83	Nov. 18, 1865.
F.....	April 4, 1864.....	3	79	July 21, 1866.
	Field and staff.....	4	3	
	Recruits enlisted subsequent to muster-in of companies.....		307	

First Battalion Nevada Infantry Volunteers, composed of four companies.

Company.	When mustered in.	Strength.		When mustered out.
		Commissioned.	Enlisted.	
A.....	June 30, 1864.....	3	86	Dec. 22, 1865
B.....	.....do.....	3	91	Dec. 15, 1865
C.....	.....do.....	3	89	Dec. 23, 1865
D*	Recruits enlisted subsequent to muster-in of companies.....		100	

* Company D was not organized; the men recruited for it were transferred to the other three companies in July or August, 1865.

The Territory of Nevada is credited on the records of the late Provost-Marshal-General's office with having furnished 1,180 three years' volunteers during the late war.

The records of this office fail to show that any troops, volunteer or militia, other than the cavalry regiment and infantry battalion before referred to, were raised in either the Territory or State of Nevada during the late war of the rebellion or since, or that any Nevada troops excepting those named performed military service of any kind for the United States in said Territory or State.

Neither does it appear that any payment has been made by the United States to the Territory or State of Nevada, nor that any demand for such payment has been made on account of money expended or indebtedness assumed by the State in repelling invasions, suppressing insurrection and Indian hostilities, etc.

Some individual claims were made for expenses incurred in recruiting Nevada volunteers—that is, claims for re-imbusement for subsistence and transportation furnished and for rent of rendezvous, etc.—a few which have been allowed, and paid out of the appropriation for "collecting, drilling, and organizing volunteers."

Copies of all correspondence of record in this office relating to the matters named in the resolution are hereto appended.

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

R. C. DRUM,
Adjutant-General.

The SECRETARY OF WAR.

[Office acting assistant provost-marshal-general of California and Nevada Territory.]

SAN FRANCISCO, CAL., April 11, 1864.

Col. JAMES B. FRY,
Provost-Marshal-General, Washington, D. C.

[Extract.]

Whilst on this subject, I would state that there is a regiment of infantry authorized for Nevada. Six companies of cavalry have been raised. I would suggest that four

more companies of cavalry be authorized; that the recruits now belonging to the infantry regiment be transferred to them, and that the infantry regiment be disbanded. I do not believe it can ever be raised, and it is creating enormous expenses.

* * * * *
Your obedient servant,

JNO. S. MASON,
Brig. Gen. Vols., Supt. Vol. Rec'g Service.

Respectfully submitted to General Halleck, chief of staff, for his views as to the propriety of adopting the suggestions of General Mason.

I have no doubt General Mason is right as to the expense of this long-continued effort to raise an infantry regiment, but I do not know the number or kind of troops required there.

JAMES B. FRY,
Provost-Marshal-General.

MAY 13, 1864.

I do not understand how converting infantry into cavalry *saves* expenses, but quite the contrary. Why not consolidate the infantry already raised into a small battalion for immediate service? This would be more economical than increasing the cavalry force.

H. W. HALLECK,
Major-General, Chief of Staff.

MAY 17, 1864.

SPECIAL ORDERS, }
No. 181. }

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, May 19, 1864.

[Extract.]

* * * * *
23. The recruitment of regiment of volunteer infantry authorized to be raised in the Territory of Nevada will be discontinued upon the receipt of this order, and that portion of the regiment which at that date may be recruited will be consolidated into as many companies of maximum strength as the number enlisted will permit, and the battalion thus formed will be reported for immediate service.

The superintendent of recruiting service is charged with the immediate execution of this order.

* * * * *
By order of the Secretary of War.

E. D. TOWNSEND,
Assistant Adjutant-General.

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, April 30, 1864.

ADJUTANT-GENERAL, U. S. ARMY,
Washington, D. C.:

SIR: I have six companies of cavalry, Nevada Territory Volunteers, mustered into service. Two of these companies I sent to Camp Douglas, Utah Territory, last October; the remaining four are at Fort Churchill. Only one of the companies at Churchill has been mounted. My design was to send all the Nevada cavalry to Utah; but the threatening aspect of our foreign relations, indicating the propriety of my holding all my available force well in hand and prepare for concentration on the Pacific coast, has caused me to hesitate until the policy of my Government is known. In consequence of the enormous cost of forage at Fort Churchill, I have suspended the purchase of horses for mounting the three cavalry companies now there until their destination is determined on.

Under the call I made on the governor of Nevada Territory for a regiment of infantry, two hundred men have been enrolled; they are at Fort Churchill. The governor is quite confident of his ability to complete the organization of the regiment.

During the quiet and peaceful times on this coast we can not expect to raise many volunteers; but if we should have foreign war, there will be no lack of men.

Very respectfully, your obedient servant,

G. WRIGHT,
Brigadier-General, U. S. Army, Commanding.

WAR DEPARTMENT, *Washington City, March 24, 1868.*

SIR: In response to your letter of the 21st ultimo, requesting such information of record in the Department as relates to the soldiers enrolled and paid by either the Territory or State of Nevada during the war of the rebellion, I have the honor to invite attention to the inclosed report of the 22d instant, and its accompanying paper, from the Adjutant-General's Office, which, it is believed, afford the information desired.

Very respectfully, your obedient servant,

WILLIAM C. ENDICOTT,
Secretary of War.

Hon. WM. M. STEWART,
United States Senate.

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, March 22, 1868.

SIR: I have the honor to return herewith a letter of Hon. William M. Stewart, United States Senate, dated the 21st ultimo, requesting to be furnished with such information as the records of the Department afford relative to soldiers enrolled and paid by either the Territory or State of Nevada during the war of the rebellion, and to report as follows:

The records of this office show that one battalion of cavalry, composed of six companies, and one battalion of infantry, composed of four companies, were raised in the Territory of Nevada under authority granted by the Secretary of War. The cavalry battalion was mustered into the military service of the United States, by companies, from August 9, 1863, to April 7, 1864, to serve three years, and the infantry battalion was mustered into the same service on June 30, 1864, for the same period.

Herewith are copies of letters of Lieut. Col. Milo George, First Battalion Nevada Cavalry, addressed to the adjutant-general of the State of Nevada, dated April 3, and May 3, 1865, referring, respectively, to an appropriation made by the legislature of Nevada Territory in 1863, of \$5 per month to each enlisted man of Nevada volunteers, and to an act of the legislature of the State of Nevada, approved March 11, 1865, to encourage enlistments and provide bounties and extra pay for volunteer troops called into the United States service from Nevada.

Nothing further is found of record in regard to soldiers enrolled and paid by either that Territory or State during the war of the rebellion.

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

J. C. KELTON,
Assistant Adjutant-General.

The SECRETARY OF WAR.

HEADQUARTERS FIRST BATTALION NEVADA VOLUNTEER CAVALRY,
Camp Douglas, Utah, April 3, 1865.

GENERAL: Being desirous of obtaining some information with regard to the appropriation made by the legislature of Nevada Territory in 1863, of \$5 per month to each enlisted man of the Nevada volunteers, I take this opportunity to address you on the subject.

I have been laboring under the impression that this appropriation was to be divided among the troops at the end of the year 1864, but as I am not positive with regard to the matter, you would confer a favor upon this battalion by giving the necessary information.

I am informed that certain companies of my battalion have not reported to the adjutant-general the number of their command, in accordance with the law making the appropriation of \$5 per month, from the fact that the adjutant-general did not notify them of the necessity of so doing.

I am, very respectfully, your obedient servant,

MILO GEORGE,
Lieutenant-Colonel, First Battalion Nevada Volunteer Cavalry.

To Brig. Gen. J. G. CRADLEBAUGH,
Adjutant-General State of Nevada, Carson City, Nev.

HEADQUARTERS FIRST BATTALION NEVADA VOLUNTEER CAVALRY,
Camp Douglas, Utah, May 3, 1865.

GENERAL: I have just read an act passed by the legislature of Nevada and approved March 11, 1865, "to encourage enlistments and provide bounties and extra pay for

our volunteer soldiers called into the service of the United States," and as part of section 2 of said act provided "that no such allowance or monthly pay as hereinbefore provided for shall be made for any service in the Army of the United States rendered prior to the 20th day of February, 1864," as I construe it, cuts off all company commanders whose companies were organized previous to that time from receiving the benefit (\$10 premium) for procuring recruits.

You will see by roster forwarded to-day that Companies A, B, C, and D were organized previous to February 20, 1864; consequently, as I interpret this law, are not entitled to the benefit of this act as far as the \$10 premium is concerned, but as I feel satisfied this law was made for the benefit of all Nevada volunteers, I wish to lay this matter before you, hoping that your decision or interpretation may be such as to include, in this respect, my whole command.

I do not think that the Nevada legislature intended to do injustice to any officer or enlisted man who was patriotic enough to volunteer to serve in the "Sage Brush" as they all have done who entered the service from that State, but think there must be some mistake in printing this law, as it really cuts off the most deserving ones from receiving the benefit which is justly due them.

Organizations started since February 20, 1864, have really not expended one-fourth the amount in filling their commands up to maximum strength that those did who commenced previous to that time, from the fact that, since that time, times have been very dull, and consequently recruits were easily procured; again, they have had the benefit of the provost-marshal's assistance, which has lessened expenses nearly one-half.

By giving me the proper interpretation of this law you will confer a favor upon my command which will be duly appreciated.

I am, very respectfully, your obedient servant,

MILO GEORGE,

Lieut. Col., First Batt. Nevada Vol. Cav. Commanding.

Brig. Gen. J. G. CRADLEBAUGH,

Adjutant-General State of Nevada, Carson City, Nev.

EXHIBIT No. 4.

MEMORIAL OF THE STATE OFFICERS OF NEVADA SHOWING THE MODE OF AND THE MANNER OF THE PAYMENT FOR THE ENROLLMENT OF TROOPS BY NEVADA.

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

Your memorialists, now the State executive officers of the State of Nevada (the legislature of Nevada not being now in session), most respectfully represent to your honorable bodies that the State of Nevada has heretofore presented a claim to the United States for expenses by her incurred and by her paid as "costs, charges, and expenses properly incurred for enrolling" her military forces during the war of the rebellion, in response to and under requisitions made by the officer commanding the Military Department of the Pacific, and which "costs, charges, and expenses" so incurred and paid by Nevada aggregate the sum of \$11,340 for enrolling 1,184 men, preliminary to their being mustered into the military service of the United States.

A claim for re-imburement by the United States for the aforesaid expenditure has been presented by the State of Nevada to the United States, and payment thereof has been refused, and because its examining and accounting and auditing officers seem to have regarded this expenditure simply as a bounty or gratuity paid by Nevada to the officers of her military forces who enrolled said 1,184 men.

Nevada selected as her enrolling agents those officers of her military forces who were to be the commanding officers of the men who might be thereafter enrolled; and there can not be any valid question as to the wisdom or economy of such a course as adopted and uniformly pursued by Nevada, and especially when we consider the importance of each commanding officer being perfectly familiar with the qualifications of those he was to command in the field both as to their mental and physical fitness.

This method of enrollment as adopted by Nevada, and seeming no doubt to her, at the time, as the most ready and economical one for putting her troops in the field for the United States military service, in obedience to requisitions made upon her, was the one followed in all cases; and this claim for re-imburement by the United States for the "costs, charges, and expenses" so incurred was in lieu of all other "costs, charges, and expenses" that would have to be incurred and as incident to said enrollment—such, for instance, as rent, fuel, furniture, salaries of enrolling officers, sub-

sistence, and all the other detailed and expensive paraphernalia which pertain to the regular military recruiting or enrolling office of a State or of the United States, and such as the United States would herself have been compelled to incur if she had invoked or exercised her own Federal military machinery for the same purpose in the State of Nevada.

No express method of enrolling having been designated to Nevada by the United States, she was left to adopt that method of organizing, collecting, and enrolling her military forces to meet the requisitions so made upon her at the time, and such as appeared to her to be the wisest and the most practicable.

To provide for and to pay the "costs, charges, and expenses" so incurred and to be incurred by Nevada on account of said enrollment, the legislature of Nevada passed a law on March 11, 1865, which provided substantially that each enrolling or recruiting agent of her army intended by her for the military service of the United States should be allowed for all expenses of said enrollment \$10 per capita. The law is as follows, to-wit:

"The people of the State of Nevada, represented in senate and assembly, do enact as follows:

"SECTION 1. A sum not exceeding \$100,000 is hereby appropriated and set aside, to constitute a separate fund to be known as the 'soldiers' fund,' for the purpose of paying a compensation to the soldiers of the companies of Nevada volunteers already raised in the Territory and in the State of Nevada, and to be raised in this State, for the service of the United States, to aid in repelling invasion, suppressing insurrections, enforcing the laws, and protecting the public property, in addition to the pay allowed them by the United States.

"SEC. 2. There shall be paid out of the fund created and set apart by the first section of this act * * * a bounty of \$10, to be paid to the captain or commanding officer of any company for every recruit by him enlisted and subsequently mustered into the service of the United States: *Provided*, That the provisions of this section shall not be deemed applicable to any soldier who may be drafted, or enlisted as a substitute, or any person drafted into the Army of the United States. * * *

"SEC. 3. The captains or commanding officers of companies of Nevada volunteers, raised, or to be raised, for service in the Army of the United States, shall, before such officers, as recruiting agents of the Army, can be entitled to secure the benefits of this act, file in the office of the adjutant-general their affidavit, setting forth the number and names of recruits enlisted by them, and accepted by the proper medical examiners (who shall in each case be named), and sworn into the service; and further setting forth that no affidavit of the same character, for the same enlisted men has heretofore been made or filed. The adjutant-general of the State is hereby authorized and directed to certify to the controller of State the number of men enlisted by each captain or commanding officer of a company, whenever the affidavit herein required is filed in his office, indorsed by the provost-marshal of this State or the commanding officer of the post where the enlisted men referred to and enumerated in the affidavit may have been rendezvoused on enlistment. Upon the filing of the adjutant-general's certificate, above required, in the office of the controller of State, the controller shall make out a copy of said certificate, and forward the same to the State board of examiners, and if the State board of examiners shall indorse the certificate as 'approved,' then the controller shall draw his warrant upon the fund herein constituted for the sum set forth in the certificate of the adjutant general in favor of the officers, or their legal assignees, named in the certificate, for the sums respectively set forth to be due them.

"SEC. 6. For the purpose of carrying into effect the provisions of this act and providing for the fund created by section 1 of this act, the treasurer of the State of Nevada shall cause to be prepared bonds of the State to the amount of \$100,000, in sums of \$500 each, redeemable at the office of the treasurer of the State on the 1st day of July, 1870. The said bonds shall bear interest, payable semi-annually, at the rate of 10 per cent. per annum from the date of their issuance, which interest shall be due and payable at the office of the treasurer of this State on the 1st day of January and July of each year: *Providing*, That the first payment of interest shall not be made sooner than the 1st day of January, in the year of our Lord 1866. These said bonds shall be signed by the governor and countersigned by the controller and indorsed by the treasurer of State, and shall have the seal of the State affixed thereto. Such bonds shall be issued from time to time as they may be required for use. The expense of preparing such bonds and disposing of the same shall be audited as a claim against the soldiers' fund created by this act.

"SEC. 10. For the payment of the principal and interest of the bonds issued under this act there shall be levied and collected annually, until the final payment and redemption of the same and in the same manner as other State revenue is or may be directed by law to be levied and collected annually, a tax of 25 cents in gold and silver coin of the United States, on each \$100 of taxable property in the State, in addition to the other taxes for State purposes, and the fund derived from this tax shall be set apart and applied to the payment of interest accruing on the bonds herein provided for and the final redemption of the principal of said bonds; and the public faith of

the State of Nevada is hereby pledged for the payment of the bonds issued by virtue of this act and the interest thereon, and, if necessary, to provide other and ample means for the payment thereof." (Statutes of Nevada, March 11, 1865, pages 389-393.)

This small sum of \$10 per capita, when the peculiar condition of Nevada at that time is considered, in connection with her then limited and expensive means of travel, which was then exclusively by wagon or horseback, and before any railroads were built in this State, will be considered to be not exorbitant, but, as your memorialists now submit, the same was and is very reasonable.

True, the act of the legislature termed this \$10 per capita for enrollment a "bounty" to the captains or commanding officers who might organize a company to be thereafter mustered into the service of the United States, yet as a matter of fact it was not a bounty in the sense of a gratuity and as is frequently used by the United States as meaning money in addition to the pay and allowances as set forth in the agreement with her commanding officers and enlisted men about to enter her military service; on the contrary, it was a lump compensation paid or to be paid by the State to her recruiting or enrolling officers in lieu of all other expenses or compensation for organizing its military forces and such as have been hereinbefore recited, and covered and was intended to cover all expense of travel, subsistence, lodging, and other incidental expenses, and such as United States recruiting and enrolling officers might properly incur in getting together and preparing men for the military service of the State and of the United States.

Your memorialists call attention to the fact that on March 11, 1865, Nevada did not even have in her treasury the money with which to pay this disbursement, but in section 6 of said act she was compelled to issue and to sell her own State bonds with which to raise money to pay this and other expenses of a military character in order to aid in defraying the State expenses in a time of war.

Not only this, but in section 10 of said act Nevada levied a tax in gold or silver coin of the United States upon every \$100 taxable property in the State of Nevada, in addition to other taxes for State purposes, to create a fund with which to pay said expenses, and which tax was to continue until all of said bonds were wholly paid and fully redeemed; and in addition thereto the public faith of Nevada was pledged to pay said bonds and interest thereon, and, if necessary, to provide other and ample means for the payment thereof.

The public faith of Nevada was therefore pledged for the benefit of the United States, and at a time when the public credit of the United States was itself put to the test and its paper largely depreciated in parts of the country outside the limits of Nevada.

Wherefore, your memorialists (the legislature not now being in session) believing that if the attention of Congress were respectfully and properly invited to this matter it would not permit this expenditure to be repudiated by being disallowed or payment refused, now, therefore, petition your honorable bodies to re-imburse Nevada in the sum of \$11,840 so by her expended and paid as "costs, charges, and expenses," and by her incurred for enrolling 1,184 men for the military service of the United States, and who did perform active United States military service during the war of the rebellion wherever their military services were needed.

Respectfully,

C. C. STEVENSON, *Governor.*

H. C. DAVIS, *Lieutenant-Governor and Adjutant-General.*

JOHN M. DORMER, *Secretary of State.*

J. F. HALLOCK, *State Controller.*

GEORGE TUFLY, *State Treasurer.*

JOHN F. ALEXANDER, *Attorney-General.*

JOHN E. JONES, *Surveyor-General.*

W. C. DOVEY, *Superintendent Public Instruction.*

J. C. HARLOW, *Superintendent State Printing.*

EXHIBIT No. 5.

ACT OF THE LEGISLATIVE ASSEMBLY OF NEVADA TERRITORY PROVIDING FOR COMPENSATION TO COMMANDING OFFICERS FOR THEIR COSTS FOR THE ENROLLING VOLUNTEERS AND EXTRA PAY TO VOLUNTEERS, ETC.

AN ACT to encourage enlistments and give bounties and extra pay to our volunteer soldiers.

Be it enacted by the governor and legislative assembly of the Territory of Nevada, as follows:

SECTION 1. A sum not exceeding one hundred thousand dollars is hereby appropriated and set aside to constitute a separate fund, to be known as the soldiers' fund,

for the purpose of paying a compensation to the soldiers of the companies of Nevada volunteers already raised and to be raised in this Territory for the service of the United States to aid in repelling invasion, suppressing insurrections, enforcing the laws, and protecting the public property, in addition to the pay allowed them by the United States. All liabilities created by this act shall be paid out of this fund.

SEC. 2. There shall be paid out of the fund created and set apart by the first section of this act, to each and every enlisted soldier of the companies of the Nevada volunteers raised or hereafter to be raised in this Territory under the requisition made on the governor thereof by the officer commanding the Department of the Pacific, for one regiment of volunteer infantry and two companies of cavalry, and the proclamation of the said governor calling for the raising of the same, issued on the fourth day of December, anno Domini eighteen hundred and sixty-three, for the service of the United States, to aid in repelling invasion, suppressing insurrection, enforcing the laws, and preserving and protecting the public property, the sum of five dollars per month, and a bounty of ten dollars to the captain or commanding officer of any company for every recruit by him or his authority enlisted.

SEC. 3. The captain or commanding officers of companies of Nevada volunteers, raised or to be raised under the requisition and proclamation noted in section two of this act shall, before said enlisted men or officers shall be entitled to receive the benefit of this act, file a certificate, signed by the adjutant and commanding officer at the post at Fort Churchill, addressed to the adjutant-general of the Territory, to the effect that the number of men mentioned therein have been enlisted by the captain or commanding officer therein mentioned, or by his authority; that they have passed due medical examination, and been sworn into the service, and that no certificate of the kind has been issued for the men mentioned therein. Upon the filing of the before-mentioned certificate in the office of the adjutant-general of this Territory, the adjutant-general shall make a requisition upon the Territorial auditor, who shall draw his warrant upon the Territorial treasurer, in favor of the adjutant-general, for a sum sufficient to cover the whole amount of money due said officers for bounty, viz, ten dollars for each enlisted soldier of the Nevada volunteers for the number of men mentioned in said certificate, which sum the adjutant general shall pay, or cause to be paid, to the officer in whose favor the certificate is drawn.

SEC. 4. In addition to the bounty herein provided for, there shall be paid out of the fund created and set apart by the first section of this act, to each and every enlisted soldier of the companies of Nevada volunteers heretofore raised in this Territory, other than those raised or to be raised under the requisition and proclamation mentioned in section two of this act, from the time of the passage of this act, and to each and every enlisted soldier of the companies of Nevada volunteers raised or to be raised under the requisition and proclamation aforesaid, from the time of his enlistment, the sum of five dollars per month for one year: *Provided*, That this provision shall not apply to any soldier who may be drafted or enlisted as a substitute for any person drafted into the service of the United States.

SEC. 5. No money shall be drawn out of the soldiers' fund herein provided for, except as provided in sections three and six of this act.

SEC. 6. The captains or commanding officers of companies of Nevada Volunteers wishing to avail themselves of the provisions of section four of this act shall, after each and every muster, file in the office of the adjutant-general of this Territory a complete muster-roll (duly certified) of their companies from the date of the passage of this act, or of their enlistment, noting desertions, deaths, discharges, and dismissals, and stating the causes of such discharges, deaths, and dismissals from the service. No officer or private shall be entitled to the benefit of this act, in the matter of extra monthly pay mentioned in this act, until the expiration of one year from the passage of this act, or unless he shall sooner receive an honorable discharge or die in the service, except as herein otherwise provided, and no money shall be drawn for extra pay from the fund hereby authorized and set apart until he has been honorably discharged from or die in the service, or until the expiration of one year from the passage of this act: *Provided, however*, That the monthly amount hereby appropriated may be drawn by such enlisted married men as have families depending upon them for support, who shall have the power to allot the whole or a portion of the same for the support of their families. The amount of pay thus allotted shall be paid to the person to whom the same shall be legally allotted upon the following certificate of the adjutant-general of this Territory, with seal of office attached, if said officer have a seal, being indorsed thereon, namely: "I hereby certify that _____ is a _____ in _____ company, _____ regiment, Nevada Volunteers, and that he is entitled to the benefit of an act entitled an act to encourage enlistments and give bounties and extra pay to our volunteer soldiers, approved February twentieth, A. D. eighteen hundred and sixty-four, and that this allotment is made according to law." After the term of enlistment shall have been served or an honorable discharge granted to, or on the death of, any enlisted man, a certified copy of his final statement shall be transmitted to the adjutant-general of this Territory, who shall certify

on the back of the same the amount due under this act to the person discharged or deceased, and the auditor shall draw his warrant upon the treasurer of the Territory for the amount so certified, payable out of the fund hereby created: *Provided*, That if a volunteer be discharged for disability that existed at the time of his enlistment, he shall not be entitled to the benefits of this act.

SEC. 7. For the purpose of carrying into effect the provisions of this act, and providing for the fund created by section one of this act, the treasurer of the Territory of Nevada shall cause to be prepared bonds of the Territory to the amount of one hundred thousand dollars each, redeemable at the office of the treasury of the Territory on the first day of July, one thousand eight hundred and sixty-seven. The said bonds shall bear interest, payable semi-annually, at the rate of ten per cent. per annum from the date of their issue, which interest shall be due and payable in the city of San Francisco, California, on the first day of January and July of each year, providing that the first payment of interest shall not be made sooner than the first day of January, A. D. one thousand eight hundred and sixty-five. The said bonds shall be signed by the governor and countersigned by the auditor, and indorsed by the treasurer of the Territory, and shall have the seal of the Territory affixed thereto. Such bonds shall be issued, from time to time, as they may be required for use. The expense of preparing such bonds and disposing of the same shall be audited as a claim against the soldiers' fund created by this act.

SEC. 8. Coupons for the interest shall be attached to each bond, consecutively numbered, and signed by the treasurer of the Territory, and it shall be the duty of the auditor and treasurer of the Territory each to keep a separate record of all such bonds as may be issued, showing the number, date, and amount of each bond, and to whom the same was issued.

SEC. 9. All demands against the soldiers' fund shall be audited by a board of examiners, to consist of the governor secretary, and auditor of the Territory.

SEC. 10. The treasurer of the Territory shall sell and dispose of said bonds for gold and silver coin of the United States, from time to time, as may be necessary to provide for the payment of liabilities against the said soldier's fund. Said bonds may be disposed of either at private or public sale, providing that the fractional part of no bond shall be disposed of by sale; and provided further, that said bonds shall not be sold or negotiated by the treasurer at a greater discount than fifteen cents on the dollar of the par value thereof. On the receipt of the purchase money of said bonds, the treasurer shall deliver the same to the purchaser. All moneys received by the treasurer from the sale of bonds as herein provided shall be by him placed to the credit of the said soldier's fund.

SEC. 11. For the payment of the principal and interest of the bonds issued under this act, there shall be levied and collected annually, until the final payment or redemption of the same, and in the same manner as other Territorial revenue is or may be directed by law to be levied and collected annually, a tax of twenty cents on each one hundred dollars of taxable property in the Territory, in addition to the taxes for Territorial purposes; and the fund derived from this tax shall be set apart and applied to the payment of interest accruing on the bonds herein provided for, and the final redemption of the principal of said bonds; and the public faith of the Territory of Nevada is hereby pledged for the payment of the bonds issued by virtue of this act, and the interest thereon, and, if necessary, to provide other and ample means for the payment thereof.

SEC. 12. Whenever, on the first day of January or July, anno Domini eighteen hundred and sixty-five, or upon the first day of January or July in any subsequent year, there shall remain a surplus after the payment of the interest as hereinbefore provided, of five thousand dollars or more, in the funds created by the twelfth section of this act, it shall be the duty of the treasurer to advertise in two daily newspapers published in English in the Territory of Nevada and two published in the State of California, for sealed proposals for the surrender of bonds issued under the provisions of this act. He shall state in such advertisement the amount of money on hand applicable to the redemption of said bonds, and he shall accept such proposals at rates not exceeding par value, as will redeem the greatest number of bonds, until the amount of cash on hand for redemption is exhausted.

SEC. 13. Full and particular account and record shall be kept by the treasurer of the condition of the funds collected in accordance with the provisions of this act, open at all times to the inspection of the governor and auditor, and of any committee appointed by the legislature, or either branch thereof.

SEC. 14. It shall be the duty of the treasurer of the Territory to make arrangements for the payment of interest of said bonds when the same becomes due, and in the event that the said interest fund shall be insufficient, the said treasurer shall make up the deficiency from the general fund; and in the event of the insufficiency of the general fund, the said treasurer is authorized and required to make such contracts and arrangements as may be necessary for the payment of said interest and the pro-

tection of the credit of the Territory; and in case there should be at any time in the fund created by this act for the payment of said interest and the redemption of said bonds any surplus moneys not needed for the payment of said interest or the redemption of any bonds, it shall be the duty of the treasurer of the Territory to transfer such surplus moneys to the general fund of the Territory. Said bonds shall be deemed and the interest paid in gold and silver coin of the United States.

SEC. 15. Before the issue or sale of any bonds, as provided in this act, the Territorial treasurer shall execute to the people of the United States, in the Territory of Nevada, a special bond, additional to his other bonds required by law, in the sum of twenty-five thousand dollars, with good and sufficient sureties, to be approved by the governor, conditioned to pay over all moneys belonging to the soldiers' fund at such times and in the manner provided in this act, and also for the faithful performance of all the duties required of him by this act. Said bonds shall be filed in the office of the secretary of the Territory.

SEC. 16. The adjutant-general of the Territory shall, before receiving or paying out of the soldiers' fund any moneys as provided by this act, execute to the people of the United States in the Territory of Nevada a special bond, additional to his other bonds required by law, in the sum of five thousand dollars, with good and sufficient sureties, to be approved by the governor, conditioned to pay over all moneys that may be received by him belonging to the soldiers' fund, in the manner provided in this act, and also for the faithful performance of all the duties required of him by this act. Said bond shall be filed in the office of the secretary of the Territory.

SEC. 17. In case of the refusal or neglect of the treasurer or adjutant-general of the Territory to execute and file the bonds mentioned in the two preceding sections, in the manner therein provided, it shall be the duty of the governor to declare his office vacant, which vacancy shall be filled by the governor appointing some competent person who will comply with the provisions of this act.

SEC. 18. This act shall take effect from and after its passage.

(See laws Nevada Territory, 1864, page 81.)

EXHIBIT No. 6.

ACT OF THE LEGISLATURE OF THE STATE OF NEVADA PROVIDING FOR THE ASSUMPTION AND PAYMENT OF ALL OBLIGATIONS INCURRED BY THE TERRITORY OF NEVADA FOR ENLISTMENTS, ENROLLMENTS, EXTRA PAY, ETC., OF VOLUNTEER SOLDIERS, ETC., FOR THE MILITARY SERVICE OF THE UNITED STATES.

AN ACT to encourage enlistments and provide bounties and extra pay for our volunteer soldiers called into the service of the United States.

The people of the State of Nevada, represented in senate and assembly, do enact as follows:

SECTION 1. A sum not exceeding one hundred thousand dollars is hereby appropriated and set aside to constitute a separate fund, to be known as the "soldiers' fund," for the purpose of paying a compensation to the soldiers of the companies of Nevada volunteers already raised in the Territory and in the State of Nevada, and to be raised in this State for the service of the United States, to aid in repelling invasion, suppressing insurrections, enforcing the laws, and protecting the public property, in addition to the pay allowed them by the United States.

SEC. 2. There shall be paid out of the fund created and set apart by the first section of this act: To each first and second lieutenant, the sum of twenty-five dollars per month; to each captain, the sum of thirty-five dollars per month; to each major, the sum of forty dollars per month; to each lieutenant-colonel, the sum of forty-five dollars per month; to each colonel the sum of fifty dollars per month; and to each and every enlisted soldier of the companies of the Nevada volunteers, raised for the United States Government, in the Territory or State of Nevada, or hereafter to be raised in this State, under the requisition made on the governor of the Territory of Nevada by the officer commanding the Department of the Pacific, to aid in repelling invasion, suppressing insurrection, and defending the State in a time of war, the sum of five dollars per month; and a bounty of ten dollars, to be paid to the captain or commanding officer of any company for every recruit by him enlisted and subsequently mustered into the service of the United States: *Provided*, That the provisions of this section shall not be deemed applicable to any soldier who may be drafted or enlisted as a substitute, or any person drafted into the Army of the United States: *And furthermore provided*, That no such allowance or monthly payment as is hereinbefore

provided for shall be made for any service in the Army of the United States rendered prior to the twentieth of February, eighteen hundred and sixty-four.

SEC. 3. The captains or commanding officers of companies of Nevada volunteers, raised or to be raised, for service in the Army of the United States, shall, before such officers, as recruiting agents of the Army, can be entitled to secure the benefits of this act, file in the office of the adjutant-general their affidavit, setting forth the number and names of recruits enlisted by them and accepted by the proper medical examiners (who shall in each case be named), and sworn into the service; and further setting forth that no affidavit of the same character, for the same enlisted men, has heretofore been made or filed. The adjutant-general of the State is hereby authorized and directed to certify to the controller of the State the number of men enlisted by each captain or commanding officer of a company, whenever the affidavit herein required is filed in his office, indorsed by the provost-marshal of this State, or the commanding officer of the post where the enlisted men referred to and enumerated in the affidavit may have been rendezvoused on enlistment. Upon the filing of the adjutant-general's certificate, above required, in the office of the controller of State, the controller shall make out a copy of said certificate, and forward the same to the State board of examiners; and if the State board of examiners shall indorse the certificate as "approved," then the controller shall draw his warrant upon the fund herein constituted for the sum set forth in the certificate of the adjutant-general in favor of the officers, or their legal assignees, named in the certificate, for the sums respectively set forth to be due them.

SEC. 4. The captains or commanding officers of companies of Nevada volunteers, in order to secure the soldiers of the Nevada volunteers the benefits of the provisions of section 3 of this act, shall, after each and every muster, file in the office of the adjutant-general of this State a complete muster-roll (duly certified) of their companies, showing the date of their enlistment, noting desertions, deaths, discharges, and dismissals, and stating the cause of such discharges, deaths, and dismissals from the service. The amount of pay herein provided for shall be specially named in the following form of certificate of the adjutant-general of this State, with seal of office attached, if said officer have a seal, being indorsed thereon, namely: "I hereby certify that _____ is a _____ in _____ Company, _____ Regiment, Nevada Volunteers, and that he is entitled to the benefit of an act entitled "An act to encourage enlistments and provide bounties and extra pay for our volunteer soldiers called into the service of the United States, and that this allotment is made according to law." After the term of enlistment shall have been served, or an honorable discharge granted to, or on the death of, any enlisted man, a certified copy of his final statement shall be transmitted to the adjutant-general of this State, who shall certify on the back of the same the amount due under this act to the person discharged or deceased, and the controller shall draw his warrant upon the State treasurer for the amount so certified, payable out of the fund hereby created: *Provided*, That if a volunteer be discharged for disability that existed at the time of his enlistment, he shall not be entitled to the benefits of this act.

SEC. 5. The officers of the Nevada volunteers mustered into the service of the United States shall, on the certificate of their actual service, given by the adjutant-general, and its approval and indorsement by the State board of examiners, be entitled to receive their extra pay, as provided for them in section two of this act; and the controller of State is hereby authorized and directed to draw his warrants in favor of such officers, in the sums audited and allowed, as herein provided. These certificates shall be issued every two months on the request of the officers entitled to the same.

SEC. 6. For the purpose of carrying into effect the provisions of this act, and providing for the fund created by section one of this act, the treasurer of the State of Nevada shall cause to be prepared bonds of the State to the amount of one hundred thousand dollars, in sums of five hundred dollars each, redeemable at the office of the treasurer of the State on the first day of July, one thousand eight hundred and seventy. The said bonds shall bear interest, payable semi-annually, at the rate of ten per centum per annum from the date of their issue, which interest shall be due and payable at the office of the treasurer of this State on the first day of January and July of each year; providing, that the first payment of interest shall not be made sooner than the first day of January, in the year of our Lord one thousand eight hundred and sixty-six. The said bonds shall be signed by the governor and countersigned by the controller and indorsed by the treasurer of state, and shall have the seal of the State affixed thereto. Such bonds shall be issued from time to time as they may be required for use. The expense of preparing such bonds and disposing of the same shall be audited as a claim against the soldiers' fund created by this act.

SEC. 7. Coupons for the interest shall be attached to each bond, consecutively numbered and signed by the treasurer of state, and it shall be the duty of the controller and treasurer of state each to keep a separate record, showing the number, date, and amount of each bond, and to whom the same was issued.

SEC. 8. All demands against the soldiers' fund shall be audited by the State board of examiners.

SEC. 9. The State treasurer and secretary of state shall sell and dispose of said bonds, for gold and silver coin of the United States, from time to time, as may be necessary, to provide for the payment of liabilities against the said soldiers' fund. Said bonds may be disposed of either at private or public sale, providing that the fractional part of no bond shall be disposed of by sale, and provided further that said bonds shall not be sold or negotiated by the treasurer and secretary of state at a greater discount than twenty cents on the dollar of the par value thereof. On the receipt of the purchase-money of said bonds the treasurer and secretary of state shall deliver the same to the purchaser. All moneys received by the treasurer and secretary from the sale of bonds, as herein provided, shall be by them placed to the credit of said soldiers' fund.

SEC. 10. For the payment of the principal and interest of the bonds issued under this act there shall be levied and collected annually, until the final payment or redemption of the same, and in the same manner as other State revenue is, or may be directed by law to be levied and collected annually, a tax of twenty-five cents, in gold and silver coin of the United States, on each one hundred dollars of taxable property in the State, in addition to the other taxes for State purposes; and the fund derived from this tax shall be set apart and applied to the payment of interest accruing on the bonds herein provided for and the final redemption of the principal of said bonds; and the public faith of the State of Nevada is hereby pledged for the payment of the bonds issued by virtue of this act, and the interest thereon, and if necessary to provide other and ample means for the payment thereof.

SEC. 11. Whenever, on the first day of January or July, in the year of our Lord one thousand eight hundred and sixty-six, or upon the first day of January and July in any subsequent year, there shall remain a surplus, after the payment of the interest as hereinbefore provided, of five thousand dollars or more in the fund created by the tenth section of this act, it shall be the duty of the treasurer to advertise in two daily newspapers published in English in the State of Nevada, and one published in the city of San Francisco, State of California, for sealed proposals for surrender of bonds issued under the provisions of this act. He shall state in such advertisement the amount of money on hand applicable to the redemption of said bonds, and he shall accept such proposals, at rates not exceeding par value, as will redeem the greatest number of bonds, until the amount of cash on hand for redemption is exhausted.

SEC. 12. It shall be the duty of the State treasurer to make arrangements for the payment of interest on said bonds when the same becomes due, and in the event that the said interest fund shall be insufficient, the said treasurer shall make up the deficiency from the general fund; and in the event of the insufficiency of the general fund, the said treasurer is authorized and required to make such contracts and arrangements as may be necessary for the payment of said interest and the redemption of said bonds. Said bonds shall be redeemed and the interest paid in gold and silver coin of the United States.

SEC. 13. Before the issue or sale of any bonds as provided in this act the State treasurer and secretary of state shall execute to the State of Nevada a special bond, additional to their other bonds required by law, in the sum of twenty-five thousand dollars, with good and sufficient sureties, to be approved by the governor, conditional to pay over all moneys belonging to the soldiers' fund at such times and in the manner provided in this act, and also for the faithful performance of all the duties required by them by this act. Said bond shall be filed in the office of the controller of State.

SEC. 14. All moneys which have been received into the Territorial and State treasuries from the tax levied in and by an act of the Territory of Nevada approved February twentieth, one thousand eight hundred and sixty-four, entitled "An act to encourage enlistments and give bounties and extra pay to our volunteer soldiers," are hereby ordered to be transferred to and made a part of the soldiers' fund named and provided for in section ten of this act.

SEC. 15. All Territorial warrants and all certificates by the adjutant-general of the Territory of Nevada, issued in accordance with an act approved February twentieth, one thousand eight hundred and sixty-four, entitled "An act to encourage enlistments, and give bounties and extra pay to our volunteer soldiers," shall, on their indorsement as approved by the State board of examiners, be received by the controller and canceled; and warrants of the State of Nevada on the soldiers' fund shall be issued, in like sums, in lieu thereof, to the parties lawfully holding the same: *Provided*, That the same form of proof shall be required by the State board of examiners in this as in any other case of claims on the soldiers' fund.

SEC. 16. An act passed by the legislature of the Territory of Nevada, and approved February twentieth, one thousand eight hundred and sixty-four, entitled "An act to encourage enlistments and give bounties and extra pay to our volunteer soldiers,"

is hereby repealed, and all warrants of the Territory of Nevada, duly issued under the provisions of said act, shall be audited, exchanged, and liquidated, and canceled, as provided in the next preceding section of this act. (Statutes of Nevada, 1864-'65, p. 389.)

EXHIBIT No. 7.

PRECEDENTS OF CASES AUTHORIZING PAYMENT OF CLAIMS OF STATES AND TERRITORIES AND TO STATE AND TERRITORIAL TROOPS FOR MONEYS BY THEM EXPENDED FOR TROOPS AND ARISING OUT OF INVASION AND INDIAN HOSTILITIES WHEN DOING MILITARY SERVICE FOR THE UNITED STATES.

1. By act approved March 3, 1797, entitled "An act making appropriations for the military and naval establishments for the year 1797," appropriations were made to satisfy and discharge claims for militia service on the frontiers of Georgia, the sum of \$70,496.35; for militia service on the frontiers of Kentucky, \$3,836.76; and for militia service on the frontiers of South Carolina, the sum of \$8,400.25.

2. By an act approved May 13, 1800, the accounting officers of the Treasury were authorized to settle the accounts of the militia who served on an expedition commanded by Maj. Thomas Johnson against the Indians, in the year 1794, the same to be paid out of any moneys in the Treasury not otherwise appropriated.

3. By section 3 of an act of Congress approved March 14, 1804, making appropriations for the support of Government for the year 1804, it was provided "that the sum which shall be found due on a settlement of the accounts of the militia who served on an expedition commanded by Maj. Thomas Johnson against the Indians in the year 1794, be paid out of any moneys in the Treasury not otherwise appropriated, the appropriation made by the act of the 13th of May, 1800, having been carried to the credit of the surplus fund."

4. By an act approved February 21, 1812, making appropriations for the support of the military establishment of the United States for the year 1812, the sum of \$32,800 was appropriated for the expenses of calling into actual service in the years 1809, 1810, and 1811 the militia of the Louisiana and Indiana Territories and State of Kentucky.

5. By an act approved March 3, 1817, entitled "An act making additional appropriations to defray the expenses of the army and militia during the late war with Great Britain," provision was made for the payment of balances due certain States on account of disbursements for militia employed in the service of the United States during the war of 1812, and under the provisions of which were adjusted and paid the war claims of the States of Rhode Island, Virginia, North Carolina, South Carolina, Mississippi, Vermont, New Hampshire, New York, Maryland, Pennsylvania, Connecticut and Delaware.

6. By an act entitled "An act making appropriations for the military service of the United States for the year 1827," approved March 2, 1827, an appropriation of \$129,375.66, to be paid under the direction of the Secretary of War, was made for the settlement of the claims of the militia of Georgia for services rendered during the years 1793 and 1794, agreeably to the estimates of Constant Freeman.

7. By act approved March 21, 1828, the Secretary of War was required to pay the claims of the militia of the State of Illinois and the Territory of Michigan, called out by any competent authority, on the occasion of the then recent Indian disturbances, and that the expenses incident to the expedition should be settled according to the justice of the claims (see Laws of the United States, vol. 4, p. 258).

8. By the second section of an act approved March 2, 1829 (Army appropriation bill), an appropriation was made of \$856.55 to pay a company of Illinois militia, commanded by Captain Morgan, called into service on the northwestern frontier in 1827, to be settled by the Secretary of War agreeably to the third section of the Army appropriation bill, approved March 21, 1828.

9. By an act approved February 11, 1830, the Secretary of the Treasury was directed to cause to be paid to the proper officer of the Commonwealth of Pennsylvania the sum of \$13,795.54, standing on the books of the Treasury Department to the credit of the agent of Pennsylvania, for paying the militia of that State in the year 1794.

10. By an act approved March 2, 1831 (Army appropriation bill), an appropriation of \$9,055.54 was made for the payment of the claim of the State of Missouri against the United States for the service of her militia against the Indians in the year 1829, provided that the Secretary of War should, upon a full investigation, be satisfied that the United States was liable for the payment of the said militia, under the second paragraph of the tenth section of the first article of the Constitution of the United States.

11. By the second section of an act approved April 5, 1832 (Army appropriation bill), the Secretary of War was required to adjust and pay claims of the militia called out by competent authority and received into the service of the United States by general officers of the United States Army in the year 1831, and all charges and expenses incident to the service of said troops agreeably to the provisions of the third section of an act making appropriations for the military service of the United States, approved March 21, 1825, which provides for the payment of like expenses of troops called out in 1827; and by an act approved January 14, 1836, the sum of \$120,000 was appropriated to defray the expenses attending the suppression of hostilities with the Seminole Indians of Florida, to be expended under the direction of the Secretary of War, conformably to the provisions of the above act of April 5, 1832.

12. By the third section of an act approved June 15, 1832, entitled "An act for the re-appropriation of certain unexpended balances of former appropriations, and for other purposes," an appropriation of \$300,000, or so much thereof as might be necessary, was made for the purpose of paying the militia of the State of Illinois, called into the service of the United States by competent authority, and for paying the expenses incurred in defending the frontier from invasion by several bands of hostile Indians, including the pay of the militia legally called out for the same purpose in the neighboring States and Territories, to be paid under the authority of the Secretary of War, agreeably to the second section of an act making appropriations for the support of the Army for the year 1832; and by an act approved July 14, 1832, an additional appropriation of \$100,000 was made for the same purpose.

13. By an act approved May 14, 1834 (Army appropriation bill), appropriations were made for the payment of the general and staff officers and six companies of Missouri militia ordered into the service by the governor of that State in 1832; for paying any balance which might be found due for militia service in the Territory of Michigan in the late war against Black Hawk and his followers; and for the payment of Captain McGeorge's company of Indian militia for services prior to the year 1832, provided the Secretary of War should be satisfied that the said company was entitled thereto.

14. By an act approved May 28, 1836, the Secretary of War was directed to cause to be paid the expenses that had been incurred and the supplies that had been furnished in the States of South Carolina, Georgia, Alabama, Louisiana, and the Territory of Florida, on account of the militia or volunteers received into the service of the United States for the defense of Florida, provided that the accounts for such claims should be examined and audited at the Treasury, as in other cases.

15. By the second section of said act the Secretary of War was authorized to cause the militia called out to defend east Florida by Clinch and Hernandez, by the governor, in middle and west Florida, and such other militia and volunteers as had been received and mustered into the service of the United States and regularly discharged, to be paid in like manner with the volunteers and militia ordered into service under orders from the War Department.

16. By an act approved July 2, 1836, the Secretary of War was directed to ascertain the sums severally due to persons who performed duty in the companies commanded by Captains Crawford, Wallis, and Long, of the militia of Missouri, and in the companies of Captain Siglor, of the militia of Indiana, for the protection of the frontiers of those States against the Indians, and to cause them to be paid for the time they were actually engaged in said service in the year 1832, at the rate and according to the principles established for the payment of similar services rendered the United States.

17. By act approved March 1, 1837, an appropriation was made for the payment of the Tennessee volunteers, called out by the proclamation of Governor Cannon, on the 28th of April, 1836, to suppress Indian hostilities; and an appropriation was also made to reimburse Governor Cannon for moneys expended on account of such volunteers (see Laws of United States, vol. 5, p. 150).

18. By the second section of an act approved March 1, 1837, an appropriation was made for pay, traveling, and clothing for six months and other legal expenses of the Tennessee volunteers mustered into the service of the United States, under the requisition of Governor Gaines, under date April 8, 1836, and the proclamation of Governor Cannon of 28th of same month, and approved by the Secretary of War, May 9, by direction of the President; and also for pay, traveling, and clothing and other legal expenses of Tennessee volunteers mustered into the service of the United States, under the order of the Secretary of War, May 25, and of Governor Cannon's proclamation of June 6, 1836; also for pay, traveling, and clothing and other legal expenses of Tennessee volunteers, mustered into the service of the United States, under General Gaines's requisition, under date June 23, and Governor Cannon's proclamation of June 20, 1836; also for payment of liabilities incurred by Governor Cannon in raising money, so far as said money was properly expended in the service of the United States, on account of the aforesaid volunteers; also for the payment of the executive staff of the governor of Tennessee while actually engaged in obtaining, organizing, mustering,

or marching volunteers, during the year 1836, to place of their rendezvous, or making returns of said volunteers.

19. By the third section of said act the Secretary of War was directed to cause to be paid to the volunteers and militia of Kentucky, Tennessee, Alabama, and Mississippi, including the companies in Mississippi mustered into the service, who were duly called into service, and whose service was accepted by the executives of the States, respectively, during the summer of the year 1836, under requisitions from the Secretary of War, or from generals commanding the troops of the United States, and who were discharged before marching, the amount of one month's pay, with all the allowances to which they would have been entitled if they had been in actual service during the period of one month; and by the fourth section of said act an appropriation was made for paying the Rifle Rangers, Coosada Volunteers, and Independence Blues, under the command of Major Holt; and for the payment of Major Holt and battalion staff, to be paid on presentation of the rolls of said companies and battalion staff to the Paymaster-General, with evidence of the time they were in the service against the Creek Indians in the months of May and June, 1836.

20. By act approved July 7, 1838, an appropriation was made of such amount as should be found due by the Secretary of War and the accounting officers of the Treasury, out of the appropriation for the prevention of hostilities on the northern frontier, to re-imburse the State of New York for expenses incurred in the protection of the frontier in the pay of volunteers and militia called into service by the governor (see 5 U. S. Stats., p. 268).

21. By act approved March 3, 1841, a direct appropriation was made to the city of Mobile for advances of money and expenses incurred in equipping, mounting, and sending to the place of rendezvous two full companies of mounted men, under a call from the governor of Alabama at the beginning of the hostilities of the Creek Indians (see Laws, vol. 5, p. 435).

22. By an act approved September 9, 1841, \$19,388.02 was appropriated for the payment of the balance required in addition to the sum applicable out of the amount appropriated at the previous Congress for arrearages of pay of Florida militia called into the service by the governor of the Territory in 1840, and \$297,213.92 was appropriated for arrearages of pay due Florida militia commanded by Brigadier-General Read for six months' service, commencing November, 1840.

23. By the same act, \$78,495.92 was appropriated for arrearages of pay due to a battalion of Georgia militia for service on the frontiers of Georgia and Florida in 1840 and 1841.

24. By an act approved June 13, 1842, the State of Maine was re-imbursed for the expenses of the militia called into service by the governor for the protection of the northeastern frontier (see 5 U. S. Stats., p. 490).

25. By act of August 11, 1842, \$175,000 was appropriated as a balance for the payment and indemnity of the State of Georgia for any moneys actually paid by said State on account of expenses in calling out her militia during the Seminole, Cherokee, and Creek campaigns, or for the suppression of Indian hostilities in Florida and Alabama (see Laws, vol. 5, p. 504). By act approved August 29, 1842, a similar appropriation was made to the State of Louisiana (see Laws, October 5, p. 542).

26. By an act approved August 16, 1842, the Secretary of War was directed to audit and adjust the claims of the State of Alabama under such laws and regulations as had theretofore governed the Department in auditing and allowing the claims of the States upon the United States for moneys paid by said States for subsistence, supplies, and services of local troops called into the service by the authorities of said State, but not mustered into the service of the United States, and for provisions and forage furnished friendly Indians during the Creek and Seminole hostilities in the years 1836 and 1837, in all cases in which payment was for subsistence, supplies, and service, provisions, and forage which would have been paid for under existing laws and regulations if such troops had been mustered into the service of the United States and the provisions and forage had been furnished by an agent of the United States.

27. By act approved August 23, 1842, the proper accounting officers of the War Department were directed to examine and adjust the claims for pay of Lieutenant-Colonel Bailey and staff, Major Bailey and staff, the officers of the quartermaster's department, and the companies of Captains Grigsby, Hogan, McIvers, Langford, Hall, Burney, and Bailey, all of the Florida militia called into the service in 1839 and 1840, as if they had been regularly called out and mustered; and by an act approved August 31, 1842, the appropriations made for subsistence by the above act were made applicable to the settlement of any claims for subsistence furnished to the Florida militia in 1839 and 1840, not theretofore settled.

28. By an act approved August 29, 1842, the sum of \$61,378.15 was appropriated to pay the balance due the State of Louisiana for expenditures incurred in raising, equipping, and paying off a regiment of volunteer militia employed in the service of the United States in the Seminole war.

29. By an act approved February 4, 1843, the Secretary of War was authorized to cause to be paid to the companies of Captains Johnson, Henderson, Knight, Jones, and North, for services rendered in the year 1840, according to the muster rolls of said companies, and also the companies of Captains Jernigan and Sweat, for services rendered in the year 1841, according to the muster rolls of said companies, such payment to be governed by the laws and regulations applicable to the payment of volunteers and militia of the United States.

30. By an act approved February 24, 1843, the proper accounting officers of the Treasury were required to settle the accounts of four companies of the militia of the State of Michigan, ordered into service by the governor of the State, on the requisition of the United States marshal, for the maintenance of neutral obligations and laws of the United States, and also to audit and settle the claims of the Brady Guards and volunteer company of the city of Detroit, for like services during the disturbances in the year 1838 on the frontiers of Canada.

31. By act approved March 3, 1843, the accounting officers of the Treasury were authorized and required to settle the claims for supplies furnished the Florida militia, the payment of which was provided for by act of August 23, 1842, upon principles of equity and justice, under the directions of the Secretary of War.

32. By an act approved August 10, 1846, there was directed to be paid to the State of Alabama the sum of \$13,455.32 for moneys paid by said State for subsistence and supplies furnished the friendly Indians during the Creek and Seminole hostilities in the years 1836 and 1837.

33. By act approved August 7, 1848, the Secretary of the Treasury was directed to pay to the mounted Tennessee volunteers who served in the companies of Captains Gillespie, Peake, Vernon, and Rogers, in 1836, to each the sum of 40 cents per day for the use and risk of his arms, and the sum of 15 cents per day for forage from the 1st of November, 1836, until they were finally discharged.

34. By the second section of the act approved September 30, 1850, making appropriations for the expenses of the Indian Department, the accounting officers of the Treasury were directed to settle the accounts of the companies of Texas mounted rangers commanded by Captains Hill, Smith, Roberts, Sutton, Ross, McCulloch, Johnson, and Blackwell, who were retained or called into service by the governor of said State.

35. By an act approved February 14, 1851, the Secretary of the Treasury was directed to settle the actual and necessary expenses incurred by the provisional government of Oregon in defending the people of said Territory from the attacks and hostilities of the Cayuse Indians in 1847 and 1848, upon the presentation by the governor of said Territory to the Secretary of the Treasury of a full, accurate, and detailed statement of the actual and necessary expenses of said defense from said hostilities, accompanied by proper vouchers and satisfactory proof of the correctness thereof, authenticated in conformity with the usages of the Department.

36. By act approved March 2, 1853, the Secretary of the Treasury was directed, out of the appropriation mentioned in the act to "settle and adjust the expenses of the defense of the people of Oregon from the attacks and hostilities of the Cayuse Indians in the years of 1847 and 1848, approved February 14, 1851," the sums found due and allowed by Commissioners Wait and Rice and by the governor of Oregon.

37. By act approved May 31, 1854, to supply deficiencies in the appropriations for the year ending June 30, 1854, the sum of \$1,000 was appropriated to pay arrearages of pay for services of volunteers in the Kentucky regiment called into service in 1836.

38. By act approved March 3, 1853, supplying deficiencies in the appropriations for the year ending June 30, 1853, the sum of \$10,569.06 was appropriated for Mexican hostilities.

39. By the same act the sum of \$18,060.49 was appropriated for pay of Louisiana and Texas volunteers.

40. By the same act the unexpended balance of the appropriation by the act of June 19, 1834 (see vol. 5, p. 680, Stats. at Large), "for payment of the Georgia militia," etc., which had passed by subsequent acts into the surplus fund, was re-appropriated.

41. By the same act \$7,241.93 was appropriated for arrearages of pay due Florida militia under General Read.

42. By an act approved March 3, 1855, making appropriations for the civil and diplomatic expenses of Government for the year ending June 30, 1856, it was provided that the sum of \$25,000 be appropriated to pay the necessary expenses of six companies of volunteers called into the service of the United States by Brigadier-General Smith, in the State of Texas, to be paid under the direction of the Secretary of War.

43. By an act making appropriations for the support of the Army for the year ending the 30th of June, 1856, and for other purposes, approved March 3, 1855, an appropriation of \$137,755.38 was made for pay, supplies, and traveling expenses of six companies of Texas volunteers called into the service by the governor of Texas and mustered into the service of the United States.

44. By act approved March 3, 1857 (section 9), the Secretary of War was authorized and required to pay to the State of Arkansas such sums of money as were paid by said State, under act of legislature of that State approved January 5, 1849, to the Benton County militia, called into service to resist incursions of the Cherokee Indians in July, 1846, not to exceed \$1,212.

45. By the eleventh section of an act approved March 3, 1857, making appropriations for the support of the Army for the year ending June 30, 1858, the Secretary of War was required to cause to be audited and settled the accounts of the State of Florida against the United States for money advanced by that State in payment of volunteers called into service for the suppression of Indian hostilities in 1849 and 1852, provided it should be satisfactorily shown that said claims had been actually allowed and paid by the State; and by the twelfth section of the same act the Secretary of War was directed to settle the actual and necessary expenses incurred by the militia called into the service in the Territory of New Mexico, by acting Governor Messervey, in the year 1854, to suppress Indian hostilities in said Territory, provided the Secretary should be first satisfied that the calling out of said militia was necessary and proper for the defense of the Territory.

46. By a clause of the same act (for the support of the Army for the year ending June 30, 1860) provision was made for the payment to Minnesota for expenses incurred by Capt. James Starkey's company of Minnesota Volunteers, called out by the governor of the State in 1857, to protect the settlers of the valley of Sunrise River against the Chippewa Indians.

47. By section 2 of the same act the Secretary of War was authorized to repay to the State of Texas moneys advanced by that State for the payment of six companies of mounted volunteers called into service by General Persifer F. Smith, November 1, 1854, for three months, provided that no greater pay or allowances be given these troops than was given to similar troops in the service of the United States.

48. By section 2 of an act approved June 21, 1860, the provisions of the act of March 3, 1859, were extended so as to include all the moneys advanced by the State of Texas in payment of volunteers called out in defense of the frontier of that State since February 28, 1855, provided the Secretary of War should be satisfied that there was necessity for calling out these troops, that they were called out by competent authority, and that the amount so claimed was actually paid by the State. The amount was limited to \$123,544.51, and the troops to be paid only for time in active service.

49. By the seventh section of same act (June 21, 1860) the twelfth section of act of March 3, 1857, was extended so as to embrace the pay proper and allowances of the militia of New Mexico therein named, the amount being limited to \$74,009; and the troops to be paid only for time in active service, at no greater rate than those in United States service.

50. By the fifth section of same act the Secretary of War was authorized to pay to the State of Iowa moneys paid by that State to troops called out by the governor of that State in 1857-'58-'59, to protect the frontier from Indian incursions, provided there was necessity for such calling out of troops and the moneys had been actually paid out by the State, with the usual provisos as to necessity, rate of pay, and limitation as to amount, which was \$18,988.84.

51. By the act approved June 21, 1860 (it being an Army appropriation bill), the sum of \$18,988 was appropriated to re-imburse the State of Iowa for the expenses of militia called out by the governor "to protect the frontier from Indian incursions" (see 12 U. S. Stats., p. 68).

52. By the same act the sum of \$123,544.51 was appropriated to the State of Texas for the "payment of volunteers called out in the defense of the frontier of the State since the 28th of February, 1855." By the "act making appropriations for the sundry civil expenses of the Government for the year ending June 30, 1864, and for other purposes," an appropriation was made to "pay the governor of the State of Minnesota, or his duly authorized agent, the costs, charges, and expenses properly incurred by said State in suppressing Indian hostilities within said State and upon its borders, in the year 1862, not exceeding \$250,000, to be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury (see 12 U. S. Stats., p. 754).

53. By act approved February 2, 1861, there was appropriated to re-imburse the Territory of Utah "for expenses incurred in suppressing Indian hostilities in said Territory in the year 1853," the sum of \$53,512 (see 12 U. S. Stats., p. 15).

54. By act approved March 2, 1861, the State of California had appropriated to her \$400,000 to defray the expenses incurred by the State in suppressing Indian hostilities for the years 1854, 1855, 1856, 1858, and 1859 (see 12 U. S. Stats., p. 199).

55. By another act of March 2, 1861, \$400,000 was appropriated for pay of volunteers in Oregon and Washington in suppression of Indian hostilities in 1855-'56.

56. In the sundry civil bill passed July 2, 1864, an appropriation of the sum of \$117,000 was made "to supply a deficiency in the appropriation for the costs, charges, and expenses properly incurred by the State of Minnesota in suppressing Indian hostilities in the year 1862" (see 13 U. S. Stats., pp. 350, 351).

57. By act approved May 28, 1864, the sum of \$928,411 was appropriated for the payment of damages sustained by citizens of Minnesota "by reason of the depredations and injuries by certain bands of Sioux Indians" (see 13 U. S. Stats., p. 92).

58. By act approved March 3, 1873 (sundry civil bill for the year ending June 30, 1874), \$10,000 was appropriated to re-imburse the State of Nebraska for expenses incurred in the suppression of Indian hostilities in 1864, to be paid by warrant in favor of the treasurer of said State.

59. By act approved March 3, 1875, making appropriations for sundry civil expense of the Government for the year ending June 30, 1876, the sum of \$25,000 was re-appropriated for the payment of volunteers of Washington and Oregon Territories who were engaged in the suppression of Indian hostilities therein in the years 1855 and 1856, and for the payment of claims for services, supplies, and transportation incurred in the maintenance of said volunteers, and for horses and other property lost or destroyed in said service, as provided for by the act of Congress approved March 2, 1861.

60. By the first section of an act of Congress approved June 27, 1862, the Secretary of the Treasury was authorized and directed, with the aid and assistance of the Secretary of War, to cause to be examined and investigated all the claims of the States of Texas, Colorado, Oregon, Nebraska, California, Kansas, and Nevada, and the Territories of Washington and Idaho against the United States for money alleged to have been expended and for indebtedness alleged to have been assumed by said States and Territories in organizing, arming, equipping, supplying clothing, subsistence, transporting, and paying the volunteer and military forces of said States and Territories called into active service by the proper authorities thereof between the 15th day of April, 1861, and the date of said act, to repel invasion and Indian hostilities in said States and Territories and upon their borders, including all proper expenses necessarily incurred by said States and Territories on account of said forces having been so called into active service, and all proper claims paid or assumed by said States and Territories for horses and equipments actually lost by said forces in the line of duty in active service, excepting the claim of the State of Oregon for expenditures in suppressing the Modoc Indian hostilities.

61. By the second section of said act it was provided that no higher rate for supplies, transportation, and other proper expenses than was allowed and paid by the United States for similar services in the same grade and for the same time in the U. S. Army serving in said States and Territories, and for similar supplies, transportation, and other proper expenses during the same time furnished the U. S. Army in the same country, and that no allowance should be made for the services of such forces except for the time during which they were engaged in active service in the field, or for expenditures for which the Secretary of War should decide there was no necessity at the time and under the circumstances.

62. By an act approved January 6, 1883, to re-imburse the State of Oregon, the Secretary of the Treasury was authorized and directed to pay to the State of Oregon the sum of \$70,268.08 in full for moneys paid by said State in suppressing Modoc Indian hostilities during the Modoc war, and in defending the State from invasion by said Indians during the years 1872 and 1873.

63. And by the second section of said act the Secretary of the Treasury was directed to pay to the State of California and to the citizens thereof, their heirs, representatives, or assigns the sum of \$4,441.33 for arms, ammunition, supplies, transportation, and services of volunteer forces in suppressing Indian hostilities in said State during the said years of 1872-'73, as the same were specifically reported to Congress by the Secretary of War December 15, 1874.

64. By an act entitled "An act to refund to the State of Georgia certain money expended by said State for the common defense in 1777," approved March 3, 1883, the Secretary of the Treasury was required to pay to the State of Georgia the sum of \$35,555.42 for money paid by said State for supplies for the troops in 1777 under the command of General Jackson engaged in local defense.

* There can be no doubt, we think, that it is the duty of a National Government to assume the payment of expenses incurred in the general military defense.

PRECEDENTS OF CASES FOR THE PAYMENT OF CLAIMS TO STATES FOR MONEYS BY THEM EXPENDED FOR TROOPS DOING MILITARY SERVICE FOR THE UNITED STATES AND ARISING OUT OF THE REVOLUTIONARY WAR.

1. In the year 1787, Congress by ordinance provided for the creation of a commission to audit the claims of the several States against the United States on account of payments made for the common defense during the war of the Revolution, and in 1790 the first Congress passed an act recognizing such commission and providing for the payment of all claims which had been prior to September 24, 1788, allowed by the States. Afterwards the act was amended and the commission extended.

* NOTE.—For payment to citizens of Montana on account of Indian war claims; see 18 U. S. Stats, 410.

2. By an act approved July 5, 1832, to provide for liquidating and paying certain claims of the State of Virginia, the accounts of Virginia for payments to officers of the Virginia line in the Revolutionary war, etc., were authorized to be paid, \$139,543.66 being appropriated; and the Secretary of the Treasury was directed to pay Virginia the amount of judgments rendered against her in favor of certain Revolutionary officers; amount appropriated, \$241,345.

3. By act approved February 27, 1851 (deficiency appropriation bill), there was appropriated \$36,934.34 for the pay and expenses of three companies of Texan volunteers called into the service by requisition of Brevet Major-General Brooke, and it was provided that such pay and allowance should conform to the pay and allowance of similar troops employed during the war with Mexico; and for re-imbursing the State of Florida under such rules and regulations as had theretofore governed similar claims of the several States against the United States for moneys advanced and paid for expenses incurred and obligations contracted by said States for subsistence, supplies, and services of local troops called into service during 1849 by and under the authorities of said States \$75,000 was appropriated; and for pay and expenses of four companies of volunteers called into the service of the United States by Brevet Lieutenant-Colonel Washington, of New Mexico, in the year 1849, \$135,530 was appropriated.

4. By an act approved August 3, 1852, making appropriations for the support of the Army for the year ending June 30, 1853, appropriations were made to refund to the State of North Carolina the amount of money advanced and transportation furnished to volunteers from that State during the war with Mexico; and for refunding to the State of Michigan the amount advanced by that State in organizing, subsisting, and transporting volunteers previous to their being mustered into the service of the United States during the war with Mexico.

5. By the same act the Secretary of War was directed to allow and pay to the State of Virginia all such sums as had been advanced by that State to officers and men of her regiment engaged to serve for and during the war then existing between the United States and Mexico for pay for their services from the day of their enrollment until they were mustered into the service of the United States.

6. By said act also the proper accounting officers of the Treasury were authorized to settle the claims of Florida for the service of her troops under the act of February 27, 1851, by the provisions stated in said act for the settlement of the claim of Virginia for like service.

7. By an act approved June 29, 1854, entitled "An act to re-imburse the common council of New York City for expenditures made for the First Regiment of New York Volunteers," the Secretary of War was authorized and required in the settlement and adjustment (under act of Congress June 2, 1848) of the claims of the common council of New York for expenditures made in organizing, transporting, clothing, and subsisting the First Regiment of New York Volunteers, commanded by Col. Ward B. Burnett, prior to the mustering of the said regiment into the service of the United States, to allow such of those claims as might be supported by satisfactory vouchers showing that such expenditures had been fairly made and were necessary and proper for the service, notwithstanding such vouchers might be informal and defective for want of particularity, provided that the amount allowed should not exceed \$3,672.90.

8. By an act approved February 9, 1859, the accounts of Maine for expenses incurred by that State in organizing a regiment of volunteers for the Mexican war in 1846 were required to be audited and settled by the officers of the Treasury pursuant to act June 2, 1848.

PRECEDENTS OF CASES AUTHORIZING RE-IMBURSEMENTS TO STATES AND TERRITORIES FOR EXPENSES BY THEM INCURRED ON ACCOUNT OF THE TROOPS BY THEM RAISED OR DOING SERVICE FOR THE UNITED STATES DURING THE WAR OF THE REBELLION.

1. By act of Congress approved July 27, 1861, it was provided that the Secretary of the Treasury was directed to pay, out of any moneys in the Treasury not otherwise appropriated, to the governor of any State, or his duly authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the rebellion.

2. By act approved April 12, 1866, entitled an "Act to re-imburse the State of Pennsylvania for moneys advanced Government for war purposes," \$800,000 was appropriated to supply a deficiency in paying the Army under the act of March 14, 1864, and to re-imburse the State of Pennsylvania for money expended for payment of militia in the service of the United States.

3. The act approved June 20, 1878, "making appropriations for sundry civil expenses of the Government for the year ending June 30, 1879, and for other purposes," contains the following clause:

"Refunding to States expenses incurred in raising volunteers: To indemnify the States for expenses incurred by them in enrolling, equipping, and transporting troops for the defense of the United States during the late insurrection, to wit: For the State of New York, \$82,736.78; for the State of Pennsylvania, \$29,527.23; in all, \$112,264.01."

4. By act approved April 17, 1866, the President was authorized, by and with the advice and consent of the Senate, to appoint three commissioners to ascertain the amount of moneys expended by the State of Missouri in enrolling, equipping, subsisting, and paying such State forces as had been called into the service in said State since 24th of August, 1861, to act in concert with the United States forces in suppressing the rebellion. Said commissioners were required to proceed, subject to regulations to be prescribed by the Secretary of War, at once to examine all items of expense made by said State for the purpose, subject to certain conditions and limitations mentioned, but no allowance was authorized to be made for any troops which did not perform actual military service in full concert and co-operation with the authorities of the United States, and subject to their orders.

5. By act approved June 8, 1872, the Secretary of the Treasury was directed to cause to be examined, settled, and paid any proper claims of the State of Kentucky for money expended in enrolling, equipping, subsisting, and paying State forces of Kentucky, called into service in said State after August 24, 1861, to act in concert with the United States forces in suppressing the rebellion, settlement to be made upon the principles and conditions and under the limitations provided in the act of Congress approved April 17, 1866, to re-imburse the State of Missouri for moneys expended for like purposes.

6. By act of June 16, 1880, payment of bounty to enlisted men of the Fifteenth and Sixteenth Missouri Cavalry was authorized.

Under these acts large sums have been paid to the several States and Territories, a statement of which will be found in a letter from the Third Auditor of the Treasury, subjoined hereto.

Payments made to the States and Territories for expenditures made by them in the suppression of Indian hostilities, as shown by the books of the Third Auditor of the Treasury.

Year of payment.	For what paid.	Paid through Third Auditor's Office.	Amount paid by Second Auditor, as per books of this office.	Total.
1859	Payment to the State of Arkansas for expenses in resisting incursions of the Cherokee Indians (act March 3, 1857)	\$1,212.00	.....	\$1,212.00
1850 } 1852 } 1852 }	Claims of the State of New Hampshire for services of her militia from 1835 to 1837 (act March 2, 1849) .....	.....	\$5,487.56	5,487.56
	Payment of interest on expenditures of the State of New Hampshire in Indian war of 1835, 1836, and 1837 (act January 27, 1852) .....	.....	4,390.86	4,390.86
1853	Refunding expenses incurred by the State of North Carolina in the Florida war in 1836, 1837, and 1838 (act August 31, 1852)	9,382.48	.....	9,382.48
1854 } 1855 } 1857 }	Payment of claims of the State of South Carolina relating to Florida war of 1836 (act August 31, 1852)	19,369.05	.....	19,369.05
1858 } 1859 } 1860 } 1861 }	Refunding to the State of California expenses incurred in suppressing Indian hostilities prior to January 1, 1854 (acts of August 5, 1854, and August 13, 1856, sec. 8)	614,077.02	.....	914,077.02
1863 } 1872 }	Refunding to the State of California expenses incurred in suppressing Indian hostilities in 1854, 1855, 1856, 1857, 1858, and 1859 (acts March 2, 1861, and July 25, 1868)	231,067.87	.....	231,067.87
1883 } 1884 }	Re-imbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities (act January 6, 1883)	4,142.82	.....	4,142.82
1883	Re-imbursing State of Oregon for expenses in suppressing Modoc Indian hostilities (act January 6, 1883)	70,268.08	.....	70,268.08
1843 } 1845 } 1846 } 1851 } 1852 } 1853 }	Claim of the State of Maine for services of her militia in defense of the Northeastern frontier in 1839 (act June 13, 1842)	73,343.96	120,557.57	193,901.53
1851 } 1852 } 1853 } 1854 }	Allowance of interest to the State of Maine on expenditures in defense of the Northeastern frontier in 1839, 1840, and 1841 (acts March 3, 1851, and August 31, 1852)	33,822.12	40,336.83	74,158.95

Payments made to the States and Territories for expenditures made by them, etc.—Cont'd.

Year of payment.	For what paid.	Paid through Third Auditor's Office.	Amount paid by Second Auditor as per books of this office.	Total.
1851 } 1852 } 1853 }	To re-imburse the State of Florida for expenses incurred in 1849 and 1852 (act February 27, 1851)	\$30,812.11	\$41,142.08	\$71,954.19
	NOTE.—The sum of \$92,788.10 is reported in "receipts and expenditures" as paid to State of Florida in 1857, on account expenses incurred in 1849-'52 (act March 3, 1857), and is presumed to have been paid through the Second Auditor's Office.			
1868	Payment to the State of Iowa for advances to troops in 1857, 1858, and 1859 (act June 21, 1860)	18,988.84	.....	18,988.84
1856 } 1857 } 1858 } 1859 }	Refunding to the Territory of Utah expenses incurred in suppressing Indian hostilities (act July 17, 1854)	7,222.65	12,468.00	19,690.65
1871 } 1872 } 1882 }	Re-imbursing Nebraska for expenses incurred in suppressing Indian hostilities in 1864 (act July 27, 1866)	38,287.15	.....	38,287.15
1863 } 1865 } 1866 } 1869 } 1870 }	Payment of the State of Minnesota for expenses incurred in suppressing Indian hostilities in the year 1862. (Acts March 3, 1863, and July 2, 1864)	359,579.81	.....	359,579.81
1861 } 1862 }	Payment of the State of Minnesota for expenses incurred by Capt. James Starkey's company of Minnesota Volunteers. (Act March 3, 1859)	1,247.37	.....	1,247.37
1846 } 1848 } 1852 } 1853 }	Claims of the State of Alabama for militia services in 1836 and 1837. (Act August 16, 1842)	71,112.29	40,101.84	111,214.13
1849 } 1854 }	Payment of interest on advances made by the State of Alabama. (Act January 26, 1849)	51,162.79	17,975.20	69,137.99
1847 } 1848 }	An act to authorize the payment of certain claims of the State of Alabama. (Approved August 10, 1846)	13,455.32	.....	13,455.32
1827 } 1832 }	Payment of Georgia claims for services of her militia in 1792-'93-'94. (Act March 2, 1827)	91,676.19	.....	91,676.19
1842 } 1859 } 1853 }	Claims of the State of Georgia for services of her militia from 1835 to 1838. (Act August 11, 1842)	128,266.85	46,733.15	175,000.00
1854 } 1855 } 1857 }	Payment to State of Georgia for services of her militia from 1835 (section 8, act March 8, 1853)	83,947.54	55,960.92	139,908.46
1851 } 1852 } 1853 }	Allowance of interest to the State of Georgia (act March 3, 1851)	21,857.55	13,101.10	34,958.65
1836	For amount advanced to the State of Georgia on account of expenses incurred in calling out her militia in 1836, as per Second Comptroller's letter, No. 1160, January 10, 1846	40,725.36	.....	40,725.36
1879	Refunding to State of Georgia expenses of Indian wars from 1835 to 1838 (act March 3, 1879)	72,296.94	.....	72,296.94
	NOTE.—Amount passed to the credit of the State of Kansas on Second Comptroller's letter, No. 4756, dated November 13, 1884, under Act June 27, 1882, for expenses incurred in suppressing Indian hostilities; and the same has been reported to Congress for appropriation, \$332,308.13.			

Payments to States by the United States for expenditures made by them on account of pay, supplies, and equipments of their militia, for the war of 1812, as shown by books of the Third Auditor of the Treasury.

VIRGINIA.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Subsistence, quartermaster's supplies, and contingencies.	Payment of balances due certain States (act March 3, 1817).	Payment of interest due the State (act March 3, 1825).	Total.
Date.	Number.					
October 4, 1814	War. 1504		\$100,000.00			\$100,000.00
July 23, 1815	War. 2012		15,300.00			15,300.00
March 23, 1816	War. 2571	\$200,000.00				200,000.00
October 18, 1816	War. 359	350,000.00				350,000.00
January 27, 1816	War. 3094	400,000.00				400,000.00
April 21, 1817	War. 252			\$250,000.00		250,000.00
November 14, 1817	War. 1263			200,000.00		200,000.00
June 26, 1818	War. 2237			150,000.00		150,000.00
May 4, 1819	War. 3892			48,991.19		48,991.19
March 7, 1820	War. 5286			40,628.33		40,628.33
May 11, 1821	War. 8047			30,000.00		30,000.00
April 25, 1822	War. 9031			5,868.99		5,868.99
January 17, 1823	Req. 643					6,841.50
April 19, 1825	Req. 3288				\$50,000.00	50,000.00
July 11, 1825	Req. 3513				128,480.11	128,480.11
January 5, 1828	Req. 1080			7,591.20		7,591.20
July 14, 1829	Req. 2872			2,216.85		2,216.85
Total		850,000.00	115,300.00	742,138.06	178,480.11	1,985,918.17

NORTH CAROLINA.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Payment of balances due certain States (act March 3, 1817).	Claims of the State of North Carolina (act March 1, 1837).	Total.
Date.	Number.				
September 17, 1816	War. 286	\$30,000.00			\$30,000.00
November 20, 1817	War. 1284		\$17,000.00		17,000.00
June 10, 1837	Req. 6948			\$30,000.00	30,000.00
Total					77,000.00

MISSISSIPPI.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act March 3, 1817).	Total.
Date.	Number.		
March 6, 1819	War. 3590	\$4,585.64	\$4,585.64

Payments to States by the United States for expenditures made by them, etc.—Continued.

SOUTH CAROLINA.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act March 3, 1817).	An act for the adjustment and settlement of the claims of South Carolina (approved March 22, 1832).	Total.
Date.	Number.			
October 24, 1821.....	War. 8552	\$114,000.00	.....	\$114,000.00
October 31, 1821.....	War. 8580	15,000.00	.....	15,000.00
June 15, 1822.....	War. 9450	26,000.00	.....	26,000.00
June 16, 1832.....	Req. 1754	.....	\$3,000.00	3,000.00
July 19, 1832.....	Req. 1911	.....	154,259.16	154,259.16
Total.....	.....	155,000.00	157,259.16	312,259.16

VERMONT.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act March 3, 1817).	Total.
Date.	Number.		
March 30, 1820.....	War. 5388	\$4,421.18	\$4,421.18

RHODE ISLAND.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Subsistence, quartermaster's supplies, and contingencies.	Payment of balances due certain States (act March 3, 1817).	Total.
Date.	Number.				
April 27, 1816.....	War. 2796	\$18,500.00	\$3,417.62	.....	\$21,917.62
May 15, 1820.....	War. 5796			\$15,000.00	15,000.00
June 19, 1821.....	.....			1,890.62	1,890.62
June 30, 1821.....	War. 8209			3,614.33	3,614.33
Total.....	.....	.....	.....	20,504.95	42,422.57

MASSACHUSETTS.

Warrants and requisitions after July 1, 1822.		Payment of the claim of the State of Massachusetts (act May 31, 1833).	Subsistence, quartermaster's supplies, and contingencies.	Payment to the State of Massachusetts (section 3, act March 1, 1859).	Total.
Date.	Number.				
March 22, 1817.....	War. 85	\$419,748.26	\$11,000.00	.....	\$11,000.00
March 3, 1831.....	Req. 159			419,748.26	419,748.26
May 19, 1859.....	Req. 1859			\$227,176.48	227,176.48
Total.....	.....	.....	.....	.....	657,924.74

Payments to States by the United States for expenditures made by them, etc.—Continued.

PENNSYLVANIA.

Warrants and requisitions after July 1, 1821.		Balances due certain States (act March 3, 1817).	Subsistence, quartermaster's supplies, and contingencies.	Interest on loan to United States in 1815 (contingencies).	Payment of interest to the State of Pennsylvania (act March 3, 1827).	Total.
Date.	Number.					
April 26, 1815	War. 4255	.....	\$75,000.00	.....	.....	\$75,000.00
June 26, 1816	War. 99	\$100,000.00	.....	.....	.....	100,000.00
May 8, 1817	War. 362	75,000.00	.....	.....	.....	75,000.00
November 21, 1817	War. 1296	30,000.00	.....	.....	.....	30,000.00
April 22, 1817	War. 263	.....	.....	\$33,670.97	.....	33,670.97
August 13, 1824	Req. 2493	5,510.27	.....	.....	.....	4,510.27
November 18, 1825	Req. 3883	6,610.56	.....	.....	.....	6,610.56
July 5, 1827	Req. 616	.....	.....	.....	\$17,577.60	17,577.60
Total .....	.....	217,120.83	.....	.....	.....	543,369.40

CONNECTICUT.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act March 3, 1817).	Pay of the militia.	Claims of the State of Connecticut (act March 1, 1837).	Total.
Date.	Number.				
September 20, 1813	War. 1407	.....	\$3,000.00	.....	\$3,000.00
March 11, 1817	War. 5	\$50,000.00	.....	.....	50,000.00
July 19, 1838	Req. 9264	.....	.....	\$55,923.79	55,923.79
December 20, 1838	Req. 670	.....	.....	9,145.50	9,145.50
Total .....	.....	.....	.....	65,069.29	118,069.29

NEW HAMPSHIRE.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act March 3, 1817).	Pay of the militia.	Total.
Date.	Number.			
July 22, 1816	War. 150	.....	\$40,000.00	\$40,000.00
March 22, 1817	War. 84	\$12,000.00	.....	12,000.00
April 14, 1818	War. 1913	6,000.00	.....	6,000.00
Total .....	.....	18,000.00	.....	58,000.00

Payments to States by the United States for expenditures made by them, etc.—Continued.

NEW YORK.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act March 3, 1817).	For balances of property account between the United States and State of New York, for mil- itary stores in May 1812 (act August 6, 1854).	Payment of interest due the State of New York (act May 22, 1826).	Total.
Date.	Number.				
February 3, 1819	War. 3270	\$80,000.00			\$80,000.00
May 6, 1819	War. 5908	20,000.00			20,000.00
March 24, 1821	War. 7904	23,561.36			23,561.36
April 25, 1822	War. 9030	2,948.24			2,948.24
December 28, 1822	Req. 599	6,000.00			6,000.00
March 27, 1826	Req. 4259	6,615.02			6,615.02
October 25, 1826	Req. 4927			\$40,264.86	40,264.86
January 2, 1855	Req. 4317		\$11,929.45		11,929.45
Total		139,124.62			191,318.93

MARYLAND.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act March 3, 1817).	Payment of interest due the State of Maryland (act May 13, 1826).	Payment of money expended by the city of Baltimore in her own defense, and inter- est on same (acts May 20, 1826, and April 8, 1830).	Act for settlement of ac- count between the United States and State of Mary- land (approved March 3, 1837).	Total.
Date.	Number.					
September 28, 1818	War. 2668	\$40,000.00				\$40,000.00
January 27, 1819	War. 3239	40,000.00				40,000.00
December 1, 1819	War. 4840	100,000.00				100,000.00
January 3, 1821	War. 7478	94,710.21				94,710.21
November 30, 1821	War. 8653	4,916.33				4,916.33
January 10, 1822	War. 8760	2,070.00				2,070.00
July 6, 1822	Req. 20	527.00				527.00
June 27, 1826	Req. 4591		\$30,000.00			30,000.00
September 18, 1826	Req. 4827		31,582.63			31,582.63
November 10, 1826	Req. 4959	10,424.49				10,424.49
December 2, 1826	Req. 4995		4,980.59			4,980.59
August 29, 1857	Req. 9178				\$275,770.23	275,770.23
1813			527.00			527.00
1822			527.00			527.00
<i>City of Baltimore.</i>						
August 15, 1826	Req. 4717			\$21,710.25		21,710.25
April 14, 1857	Req. 345			14,844.71		14,844.71
Total		292,648.03	67,617.22	36,554.96	275,770.23	672,590.44

CLAIMS OF THE STATE OF NEVADA.

Payments to States by the United States for expenditures made by them, etc.—Continued.

DELAWARE.

Warrants and requisitions, act July 1, 1822.		Balances due certain States (act March 3, 1817).	Interest due the State (act May 20, 1826).	Total.
Date.	Number.			
October 13, 1818.....	War. 2721	\$25,000.00		\$25,000.00
December 7, 1822.....	Req. 529	9,545.72		9,545.72
December 12, 1826.....	Req. 5017		\$6,530.00	6,530.00
Total.....		34,545.72	6,530.00	41,075.72

RECAPITULATION.

Virginia.....	\$1,985,918.17
North Carolina.....	77,000.00
Mississippi.....	4,585.64
South Carolina.....	312,259.16
Vermont.....	4,421.18
Rhode Island.....	42,422.57
Massachusetts.....	657,924.74
Pennsylvania.....	943,369.40
Connecticut.....	119,069.29
New Hampshire.....	58,000.00
New York.....	191,318.93
Maryland.....	672,590.44
Delaware.....	41,075.72

MEXICAN WAR.

Payments to the States by the United States on account of money expended by them in the prosecution of the war, as shown on the books of the Third Auditor.

[NOTE.—Payments were made on this account through Second Auditor, and are not in this report.]

State and period of payments.	Appropriations.			Total.
	Mexican hostilities.	Refunding expenses incurred for use of volunteers before being mustered into United States service (act June 2, 1848).	Army transportation, etc.	
Tennessee:				
1846 and 1847.....	\$21,598.21			\$21,598.21
1849 and 1850.....		\$1,343.00		1,343.00
1848.....			\$306.00	306.00
Total.....				23,247.21
Louisiana:				
1846 and 1847.....	23,551.72			23,551.72
1848 to 1853.....		8,999.07		8,999.07
1847.....			*138.00	138.00
Total.....				32,688.79
Mississippi:				
1848.....		594.07		594.07
1848.....			†1,105.19	1,105.19
Total.....				1,699.26

* Transportation supplies, etc., Quartermaster's Department.

† Subsistence.

Payments to the States by the United States on account of money expended, etc.—Cont'd.

State and period of payments.	Appropriations.			Total.
	Mexican hostilities.	Refunding expenses incurred for use of volunteers before being mustered into United States service (act June 2, 1848).	Army transportation, etc.	
Texas: 1847.....			*\$9, 171. 76	\$9, 171. 76
Alabama: 1848.....	\$236. 66			236. 66
1848 to 1852.....		\$9, 714. 78		9, 714. 78
Total.....				9, 951. 44
South Carolina: 1848 to 1851.....		5, 936. 64		5, 936. 64
Virginia: 1847.....	6, 218. 73			6, 218. 73
1850 to 1853.....		5, 383. 14		5, 383. 14
Total.....				11, 601. 87
North Carolina: 1853.....		3, 084. 84		3, 084. 84
Pennsylvania: 1853.....		1, 569. 39		1, 569. 39
Ohio: 1846 to 1848.....	14, 623. 54			14, 623. 54
Illinois: 1849.....		299. 00		299. 00
Indiana: 1832 and 1853.....		8, 287. 46		8, 287. 46
Michigan: 1852 and 1853.....		1, 070. 18		1, 070. 18
1852.....			†18, 568. 81	18, 568. 81
Total.....				19, 638. 99
Maine: 1860.....			‡10, 308. 28	10, 308. 28

* For payment of four companies of Texas volunteers (act May 8, 1846).

† To refund expenses incurred by State (act August 31, 1852).

‡ Claim of the State of Maine for advances (act February 9, 1859).

RECAPITULATION.

Tennessee.....	\$23, 247. 21
Louisiana.....	32, 088. 79
Mississippi.....	1, 699. 25
Texas.....	9, 171. 76
Alabama.....	9, 951. 44
South Carolina.....	5, 936. 64
Virginia.....	11, 601. 87
North Carolina.....	3, 084. 84
Pennsylvania.....	1, 569. 39
Ohio.....	14, 623. 54
Illinois.....	299. 00
Indiana.....	8, 287. 46
Michigan.....	19, 638. 99
Maine.....	10, 308. 28
Total.....	152, 108. 47

Statement of amounts and dates of payments made by the United States to the States, for expenses incurred by them in suppressing the rebellion, as shown by the books of the Third Auditor of the Treasury.

[NOTE.—Act approved July 27, 1861, was general in application as relating to this class of claims, furnishing to the accounting officers of the Treasury authority for their settlement.]

CONNECTICUT.

Requisitions.		Number.	Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).
Date.			
March 18, 1862		6890	\$606,000.00
December 31, 1863		3553	612,785.71
March 14, 1866		9178	171,495.70
April 16, 1866		9320	154,915.75
April 26, 1866		9382	102,189.05
February 1, 1867		1853	6,750.20
May 1, 1867		3123	21,902.14
March 11, 1870		3435	23,447.01
April 22, 1871		6500	19,135.12
May 2, 1871		6551	133,195.96
June 30, 1871		7155	154,273.84
July 23, 1872		344	10,824.69
December 5, 1872		2022	16,594.21
April 24, 1873		3682	16,675.99
December 3, 1873		6796	850.87
May 15, 1876		8146	9,323.75
July 22, 1876		9709	9,898.57
June 27, 1876		6884	1,127.67
June 21, 1880		6520	8,513.06
March 15, 1881		237	1,793.88
August 9, 1882		6379	15,257.29
Total			2,096,950.46

MASSACHUSETTS.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Subsistence for three years' volunteers.	Total.
Date.	Number.			
September 11, 1861	4995	\$775,000.00		\$775,000.00
April 27, 1865	7374	309,088.95		309,088.95
March 5, 1866	9160	700,894.14		700,894.14
Do	9161	621,435.53		621,435.53
February 14, 1868	6091	370,509.67		370,509.67
April 7, 1868	6342	300,000.00		300,000.00
October 20, 1868	8414	205,999.14		205,999.14
February 3, 1869	9618	28,790.97		28,790.97
August 12, 1869	1717	55,604.96		55,604.96
March 24, 1870	3753	132,990.32		132,990.32
June 5, 1872	2721	79,375.41		79,375.41
March 13, 1883	411	11,754.12		11,754.12
July 11, 1884	5908	28,619.33		28,619.33
October 18, 1861	5368		\$18,668.41	18,668.41
Do	5369		6,763.27	6,763.27
Do	5370		14,988.85	14,988.85
Total		3,620,062.54	40,420.53	3,660,483.07

Amounts and dates of payments made by the United States to the States, etc.—Continued.

RHODE ISLAND.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Subsistence for three-years volunteers.	Total.
Date.	Number.			
October 18, 1861.....	5356	\$231, 478. 51		\$231, 478. 51
January 5, 1867.....	1616	208, 687. 54		208, 687. 54
Do.....	1617	99, 419. 11		99, 419. 11
June 22, 1867.....	3778	119, 532. 24		119, 532. 24
November 6, 1867.....	5326	35, 634. 89		35, 634. 89
Do.....	5327	5, 385. 00		5, 385. 00
December 19, 1867.....	5832	6, 896. 72		6, 896. 72
January 17, 1868.....	6031	9, 277. 32		9, 277. 32
January 26, 1869.....	9582	6, 012. 53		6, 012. 53
March 3, 1864.....	4145		\$1, 206. 29	1, 206. 29
Total.....		722, 323. 86	1, 206. 29	723, 530. 15

MAINE.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Total.
Date.	Number.		
September 2, 1861.....	4911	\$200, 000. 00	\$200, 000. 00
January 14, 1862.....	6354	120, 000. 00	120, 000. 00
March 2, 1867.....	2236	198, 462. 12	198, 462. 12
Do.....	2237	357, 702. 10	357, 702. 10
November 22, 1867.....	5545	10, 682. 23	10, 682. 23
September 5, 1868.....	7708	127, 473. 34	127, 473. 34
October 16, 1868.....	8361	6, 728. 96	6, 728. 96
June 27, 1871.....	7140	3, 938. 93	3, 938. 93
March 13, 1883.....	410	2, 197. 32	2, 197. 32
Total.....			1, 027, 185. 00

NEW HAMPSHIRE.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Subsistence for three-years volunteers.	Total.
Date.	Number.			
October 7, 1861.....	5211	\$200, 000. 00		\$200, 000. 00
September 19, 1863.....	2365	224, 000. 00		224, 000. 00
January 13, 1864.....	3654	47, 134. 19		47, 134. 19
Do.....	3653	185, 645. 67		185, 645. 67
December 19, 1864.....	6518	200, 000. 00		200, 000. 00
April 17, 1866.....	9324	44, 218. 79		44, 218. 79
May 1, 1867.....	3129	7, 523. 86		7, 523. 86
June 5, 1867.....	3370	8, 298. 02		8, 298. 02
November 14, 1867.....	5433	2, 700. 32		2, 700. 32
January 16, 1869.....	9534	20, 175. 00		20, 175. 00
Do.....	9535	21, 983. 21		21, 983. 21
June 10, 1869.....	1039	991. 10		991. 10
December 13, 1869.....	2757	2, 326. 06		2, 326. 06
January 13, 1870.....	3006	2, 961. 28		2, 961. 28
June 6, 1873.....	4322	1, 363. 44		1, 363. 44
December 11, 1873.....	6939	2, 639. 58		2, 639. 58
October 18, 1861.....	5367		\$4, 206. 40	4, 206. 40
Total.....		971, 875. 52	4, 206. 40	976, 081. 92

CLAIMS OF THE STATE OF NEVADA.

Amounts and dates of payments made by the United States to the States, etc.—Continued.

VERMONT.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Payment of the State of Vermont for expenses in protection against invasion from Canada in 1864 (act June 23, 1866).	Total.
Date.	Number.			
September 7, 1861.....	4972	\$123,000.00		\$123,000.00
May 5, 1862.....	7383	152,000.00		152,000.00
May 25, 1863.....	994	179,407.80		179,407.80
Do.....	995	152,895.31		152,895.31
September 4, 1867.....	4484	41,173.90		41,173.90
June 17, 1869.....	1136	49,691.90		49,691.90
August 4, 1869.....	1591	58,364.41		58,364.41
May 28, 1872.....	2649	56,502.18		56,502.18
September 10, 1877.....	4623	1,252.13		1,252.13
February 7, 1878.....	5258	835.75		835.75
May 11, 1878.....	6152	970.21		970.21
September 4, 1867.....	4484		\$16,463.81	16,463.81
Total.....		816,093.59	16,463.81	832,557.40

NEW YORK.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).
Date.	Number.	
December 17, 1861.....	6089	\$1,113,000.00
September 26, 1865.....	8356	262,763.17
June 14, 1867.....	3595	879,058.22
September 23, 1870.....	5026	41,220.83
Do.....	5027	702.90
Do.....	5028	37,260.72
May 25, 1871.....	6836	194,799.15
June 27, 1871.....	7141	348,295.50
December 10, 1871.....	2061	272,687.02
December 30, 1872.....	2179	192,650.31
March 17, 1873.....	3059	107,498.08
December 30, 1875.....	7262	81,230.25
November 13, 1876.....	1771	57,047.80
Do.....	1772	24,336.80
June 23, 1877.....	4475	41,138.50
July 5, 1878.....	7274	82,736.78
July 1, 1880.....	6761	61,858.95
March 15, 1881.....	226	21,421.13
August 9, 1882.....	6380	83,844.35
July 11, 1884.....	5905	54,946.52
Total.....		3,957,996.98

Amounts and dates of payments made by the United States to the States, etc.—Continued.

NEW JERSEY.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Expenses incurred in raising 100 days volunteers (act May 6, 1864).	Expenses incurred by the State of New Jersey in the erection of barracks, etc., for nine-months men in 1862. Paid out of appropriation for barracks and quarters.	Total.
Date.	Number.				
August 31, 1861.....	4909	\$74,000.00			\$74,000.00
August 1, 1867.....	3996	100,000.00			100,000.00
December 7, 1867.....	5674	551,617.48			551,617.48
Do.....	5675	382,613.90			382,613.90
June 5, 1868.....	6569	60,830.79			60,830.79
July 8, 1868.....	7177	27,978.20			27,978.20
October 19, 1868.....	8408	40,409.62			40,409.62
January 13, 1869.....	9490	1,037.90			1,037.90
June 10, 1869.....	1022	14,613.21			14,613.21
November 6, 1869.....	2458	11,898.34			11,898.34
May 25, 1870.....	4315	17,005.98			17,005.98
August 9, 1870.....	4846	8,024.44			8,024.44
December 24, 1870.....	5714	20,669.87			20,669.87
June 23, 1871.....	7122	11,404.60			11,404.60
June 29, 1871.....	7153	56,264.05			56,264.05
August 6, 1875.....	6190	10,889.20			10,889.20
December 24, 1870.....	5714		\$6,883.98		6,883.98
March 10, 1865.....	7041			\$24,025.79	24,025.79
Total.....		1,389,257.58			1,420,167.35

PENNSYLVANIA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Total.
Date.	Number.		
September 19, 1861.....	5069	\$806,000.00	\$806,003.00
May 1, 1867.....	3124	1,304,711.43	1,304,711.43
Do.....	3125	78,516.89	78,516.89
October 27, 1868.....	8511	105,651.46	105,651.46
August 26, 1870.....	4884	138,846.09	138,846.09
April 11, 1871.....	6408	137,832.59	137,832.59
May 15, 1871.....	6689	242,167.57	242,167.57
June 23, 1871.....	7123	298,753.08	298,753.08
August 10, 1875.....	6215	2,865.61	2,865.61
October 26, 1877.....	4742	58,490.41	58,490.41
March 4, 1878.....	5342	22,557.75	22,557.75
July 5, 1878.....	7275	29,527.23	29,527.23
March 10, 1879.....	716	8,236.56	8,236.56
July 1, 1880.....	6762	39,005.78	39,005.78
March 15, 1881.....	238	5,156.06	5,156.06
August 9, 1882.....	6382	94,561.15	94,561.15
March 13, 1883.....	413	33,766.58	33,766.58
Total.....		3,204,636.24	3,204,636.24

Amounts and dates of payments made by the United States to the States, etc.—Continued.

OHIO.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Quartermaster's Department.	To refund to the State expenses incurred in raising 100 days troops (acts May 6, 1866).	To reimburse the State for expenses in enrolling, etc., militia in the United States service (act March 29, 1867).	Total.
Date.	Number.					
November 13, 1861.	5635	\$177,600.00				\$177,600.00
August 8, 1861.	4739	900,000.00				900,000.00
December 24, 1864.	6573	766,896.94				766,896.94
February 7, 1867	2075	1,880.34	\$200.00			2,080.34
Do	2076	185,128.99				185,128.99
August 22, 1867	4444	56,623.70		\$102,403.52		159,027.22
December 30, 1867.	5857	60,900.80		50,428.98		120,329.78
December 10, 1868.	9140	2,963.48			\$258,787.66	261,751.14
August 13, 1869	1752	23,372.29				23,372.29
June 21, 1870	4513	73,039.26		158.94	7,515.12	80,313.52
April 3, 1871	6376	143,436.32				143,436.32
May 13, 1871	6587	1,868.28				1,868.28
March 11, 1873	2952	89,557.09				89,557.09
August 13, 1873	5374	4,617.41				4,617.41
May 26, 1874	9396	22,021.48				22,021.48
September 10, 1874.	1059	13,760.52				13,760.52
December 17, 1875.	7158	5,578.27				5,578.27
August 9, 1882	6378	67,674.98				67,674.98
March 13, 1883	409	70,943.96				70,943.96
July 11, 1884	5906	90,246.92				90,246.92
September 21, 1867.	4858				680.31	680.31
Do	4859				435.19	435.19
September 26, 1867.	4954				141.56	141.56
October 8, 1867	5019				50.00	50.00
Do	5020				19.50	19.50
November 18, 1867.	5486				34.50	34.50
November 26, 1867.	5586				4.50	4.50
April 21, 1866	9370		*57,368.77			
Total		2,758,111.03	57,568.77	161,991.44	267,648.34	3,245,319.58

*Paid the State out of appropriation for payment of expenses of minute men and volunteers in Ohio, Kentucky, and Pennsylvania.

WISCONSIN.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).
Date.	Number.	
September 2, 1861.	4910	\$205,000.00
July 18, 1862	9065	110,000.00
September 30, 1862	8567	147,163.83
May 19, 1863	7776	300,238.26
January 25, 1870	3092	219,742.06
March 17, 1873	3049	42,567.49
November 1, 1875	6772	10,347.53
Total		1,035,059.17

Amounts and dates of payments made by the United States to the States, etc.—Continued.

IOWA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	To reimburse the State for expenses incurred during the rebellion (act March 3, 1869).	Total.
Date.	Number.			
September 25, 1861	5112	\$80,000.00	.....	\$80,000.00
September 7, 1862	7111	20,000.00	.....	20,000.00
July 8, 1868	5917	135,442.44	.....	135,442.44
Do	5918	384,274.80	.....	384,274.80
June 17, 1869	1137	.....	\$229,827.39	229,827.39
January 25, 1870	3093	85,079.64	.....	85,079.64
June 4, 1872	2679	101,376.02	.....	101,376.02
March 7, 1874	8005	8,496.99	.....	8,496.99
May 26, 1874	9395	262.17	.....	262.17
Total .....	.....	809,932.06	.....	1,039,759.45

ILLINOIS.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Clothing, etc.	Total.
Date.	Number.			
August 6, 1861	4716	\$400,000.00	.....	\$400,000.00
June 23, 1862	7864	.....	\$124,234.23	124,234.23
June 25, 1862	7879	357,747.48	.....	357,747.48
October 28, 1862	8789	974,568.63	.....	974,568.63
Do	8790	110,028.44	.....	110,028.44
April 17, 1863	627	320,000.00	.....	320,000.00
August 8, 1864	5464	30,000.00	.....	30,000.00
February 7, 1865	6840	438,265.98	.....	438,265.98
June 7, 1867	3403	25,680.68	.....	25,680.68
December 12, 1867	5791	71,629.04	.....	71,629.04
December 23, 1868	9256	136,345.81	.....	136,345.81
Do	9257	6.00	.....	6.00
December 28, 1869	2902	52,397.69	.....	52,397.69
July 14, 1870	4689	39,023.78	.....	39,023.78
April 12, 1871	6426	514.75	.....	514.75
Total .....	.....	2,956,208.28	.....	3,080,442.51

Amounts and dates of payments made by the United States to the States, etc.—Continued.

INDIANA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, February 25, 1862, etc.).	Collecting, organizing, and drilling volunteers (act August 5, 1861).	To reimburse the State for expenses in enrolling, etc., her militia (act March 29, 1867).	To refund to State expenses incurred in raising 100 days' troops (act May 6, 1864).	Total.
Date.	Number.					
July 30, 1861	4684	\$450,000.00				\$450,000.00
August 20, 1861	4813		\$100,000.00			100,000.00
October 24, 1865	8666	133,302.91				133,302.91
November 24, 1868	8917	415,655.39				415,655.39
Do	8918	700,442.43				700,442.43
Do	8919	198,128.14				198,128.14
April 19, 1869	417			\$243.54		243.54
Do	418			325.39		325.39
May 27, 1869	871			289.17		289.17
June 4, 1869	955			545.00		545.00
Do	956			289.17		289.17
June 17, 1869	1130			298.67		298.67
Do	1131			298.67		298.67
Do	1132			298.67		298.67
July 28, 1869	1515			118.17		118.17
Do	1516			289.17		289.17
Do	1517			90.59		90.59
Do	1518			289.17		289.17
July 30, 1869	1529			289.17		289.17
August 14, 1869	1777			298.67		298.67
Do	1778			298.67		298.67
Do	1779			298.67		298.67
Do	1780			362.10		362.10
October 16, 1869	2291			722.07		722.67
December 2, 1869	2654			240.13		240.13
Do	2655			647.77		647.77
Do	2656			667.36		667.36
December 22, 1869	2885			104.00		104.00
June 22, 1870	4574			464,923.24		464,923.24
December 4, 1869	2680	40,523.55			\$888.60	41,412.15
January 25, 1870	3085			122.00		122.00
September 12, 1870	4966	23,255.00				23,255.00
January 9, 1871	5765			100.00		100.00
November 10, 1871	951			22.60		22.60
Do	952			13.40		13.40
September 9, 1874	1030			11,218.96		11,218.96
October 30, 1874	1505	112,267.56				112,267.56
February 10, 1875	2294	10,362.01				10,362.01
Total		2,063,936.99		483,704.19		2,668,529.78

MINNESOTA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Total.
Date.	Number.		
November 12, 1868	8684	\$15,137.74	\$15,137.74
November 12, 1868	8685	45,215.23	45,215.23
November 28, 1868	8968	10,445.48	10,445.48
Total		70,798.45	70,798.45

Amounts and dates of payments made by the United States to the States, etc.—Continued.

KANSAS.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Reimbursing the State for expenses in suppressing the rebellion (acts February 2, 1871, and June 8, 1872).	Total.
Date.	Number.			
March 19, 1870	3734	\$9,360.82		\$9,360.82
April 18, 1871	6473		\$110.00	110.00
Do	6474		110.00	110.00
Do	6475		110.00	110.00
August 14, 1872	827		336,817.37	336,817.37
February 4, 1878	5245	2,073.34		2,073.34
June 14, 1881	2651	26,604.05		26,604.05
August 9, 1882	6383	8,952.57		8,952.57
Total		46,990.78	337,147.37	384,138.15

NEBRASKA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Total.
Date.	Number.		
July 12, 1884	6018	\$485.00	\$485.00

COLORADO TERRITORY.

Requisitions.		Payment for services of militia in 1864 (act July 25, 1868).	Total.
Date	Number.		
January 23, 1869	9568	\$55,238.84	\$55,238.84

MISSOURI.

Requisitions.		Refunding to States expenses in raising volunteers (acts July 17, 1861, etc.).	Supplying and transporting arms, etc., to loyal citizens of revolting States (act July 31, 1861).	Reimbursing State for militia expenses during the rebellion (act April 17, 1866).	Act to authorize the Secretary of the Treasury to examine and report upon claims for payments made by the State to her militia since April 17, 1866 (approved January 27, 1879).	Total.
Date.	Number.					
October 6, 1862	8606		\$125,000.00			\$125,000.00
April 24, 1867	3042			\$3,023.79		3,023.79
Do	3043			645,331.08		645,331.08
July 17, 1867	3944			1,696,391.46		1,696,391.46
August 22, 1867	4443			1,000,000.00		1,000,000.00
September 4, 1867	4500			1,817,864.66		1,817,864.66
September 27, 1867	4982			1,128,807.25		1,128,807.25
September 9, 1867	4605	\$646,958.23				646,958.23
October 24, 1867	5280			78,044.60		78,044.60
Do	5281			171,960.86		171,960.86
August 12, 1868	7587			32,445.40		32,445.40
August 9, 1882	6376				\$234,407.10	234,407.10
Do	6377				187.00	187.00
Total				6,573,869.10	234,594.10	7,580,421.43

Amounts and dates of payments made by the United States to the States, etc.—Continued.

MICHIGAN.

Requisitions.		Number.	Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).
Date.			
August 27, 1861		4848	\$92,000.00
June 14, 1867		3594	254,400.59
June 10, 1868		6672	171,588.44
Do		6673	172,098.24
October 22, 1868		8444	17,302.41
January 5, 1870		2928	19,035.55
June 15, 1872		2695	58,892.00
May 4, 1876		8115	14,224.15
December 7, 1876		2064	555.10
May 11, 1877		4154	1,088.80
February 7, 1878		5259	373.70
July 1, 1880		6700	347.60
July 11, 1884		5904	42,345.95
Total			844,262.53

DELAWARE.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Subsistence.	Total.
Date.	Number.			
June 12, 1877	4378	\$6,511.41		\$6,511.41
June 25, 1877	4476	15,072.09		15,072.09
August 24, 1877	4605	4,558.26		4,558.26
September 25, 1877	4653	2,828.00		2,828.00
October 20, 1884	5963		\$3,019.20	3,019.20
Total		28,989.76	3,019.20	31,988.96

MARYLAND.

Requisitions.		Number.	Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).
Date.			
July 9, 1868		7181	\$7,101.52
July 13, 1872		208	3,550.28
January 25, 1873		2467	4,141.71
November 3, 1875		6791	50,063.14
January 11, 1876		7350	16,861.70
January 25, 1877		2393	32,893.92
March 29, 1877		3194	13,759.88
July 28, 1877		4546	4,708.84
Total			133,140.99

Amounts and dates of payments made by the United States to the States, etc.—Continued.

VIRGINIA.

Requisitions.		Number.	Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).
Date.			
November 22, 1861.....		5780	\$12,000.00
July 26, 1862.....		8128	14,519.24
July 24, 1868.....		7407	8,128.62
January 18, 1869.....		9536	16,022.11
Total.....			48,469.97

WEST VIRGINIA.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Reimbursing the State for expenses incurred (act June 21, 1866).	Total.
Date.	Number.			
March 27, 1867.....	2424		\$1,068.38	\$1,068.38
Do.....	2485		420.08	420.08
March 29, 1867.....	2486		1,086.63	1,086.63
April 4, 1867.....	2594		391.67	391.67
Do.....	2595		407.17	407.17
Do.....	2596		391.67	391.67
May 20, 1867.....	3342		382.17	382.17
Do.....	3343		385.17	385.17
Do.....	3344		291.00	291.00
Do.....	3345		119.00	119.00
Do.....	3346		366.17	366.17
July 8, 1867.....	3842		376.17	376.17
July 9, 1867.....	3843		376.17	376.17
Do.....	3844		298.67	298.67
August 5, 1867.....	4029		364.17	364.17
Do.....	4030		289.17	289.17
Do.....	4031		364.17	364.17
August 19, 1867.....	4431		376.17	376.17
Do.....	4432		298.67	298.67
Do.....	4434		376.17	376.17
September 13, 1867.....	4673		298.67	298.67
Do.....	4674		376.17	376.17
Do.....	4675		376.17	376.17
October 10, 1867.....	5108		364.17	364.17
Do.....	5109		289.17	289.17
Do.....	5110		364.17	364.17
November 22, 1867.....	5559		376.17	376.17
Do.....	5560		376.17	376.17
Do.....	6069		216.00	216.00
January 22, 1868.....	6070		1,012.19	1,012.19
Do.....	6071		983.33	983.33
Do.....	6072		944.89	944.89
June 12, 1868.....	6744		302,679.28	302,679.28
Do.....	6745	\$153,978.75		153,978.75
Total.....		153,978.75	317,085.19	471,063.94

Amounts and dates of payments made by the United States to the States, etc.—Continued.

KENTUCKY.

Requisitions.		Refunding to States expenses incurred in raising volunteers (acts July 17, 1861, etc.).	Reimbursing the State for expenses in suppressing the rebellion (act June 8, 1872, etc.).	Army transportation, 1871 and prior years, act March 3, 1877 (deficiencies).	Total.
Date.	Number.				
May 26, 1862.....	7604	\$315,000.00			\$315,000.00
June 27, 1862.....	9901	436,000.00			436,000.00
June 3, 1863.....	1056	100,000.00			100,000.00
March 8, 1864.....	4172	200,000.00			200,000.00
February 8, 1867.....	2086	155,115.09			155,115.09
Do.....	2087	606,641.03			606,641.03
April 24, 1867.....	3044	40,398.30			40,398.30
June 5, 1867.....	3369	79,674.75			79,674.75
August 26, 1867.....	4445	40,623.39			40,623.39
October 15, 1867.....	5183	89,412.64			89,412.64
March 9, 1868.....	6261	34,341.78			34,341.78
June 11, 1868.....	6693	40,823.56			40,823.56
August 25, 1868.....	7691	31,812.53			31,812.53
August 5, 1869.....	1607	14,308.48			14,308.48
April 27, 1870.....	4062	28,174.51			28,174.51
October 22, 1870.....	5236	145,710.00			145,710.00
May 29, 1871.....	6868	50,119.75			50,119.75
June 17, 1871.....	7081	130,543.60			130,543.60
August 20, 1872.....	966		\$525,258.72		525,258.72
March 16, 1874.....	8196	30,588.53	58,199.32		88,787.85
April 18, 1874.....	8730		6,728.25		6,728.25
November 2, 1874.....	1535	3,568.23	35,490.65		39,058.88
July 13, 1875.....	5981	24,817.23	33,739.93		58,557.16
December 17, 1875.....	7157	4,538.85	8,411.33		12,950.19
June 13, 1876.....	9080	25,531.94	7,046.38		32,578.32
November 25, 1876.....	1982	4,967.08	390.27		5,357.35
May 9, 1877.....	4136			\$101,121.05	101,121.05
June 1, 1877.....	4270	10,452.27	4,114.53		14,566.80
March 10, 1879.....	717	6,091.85			6,091.85
July 1, 1880.....	6763		15,000.00		15,000.00
August 9, 1882.....	6381	36,211.81			36,211.81
March 13, 1883.....	412	29,498.94			29,498.94
Total.....		2,708,966.14	694,379.38	101,121.05	3,504,466.57

APPENDIX A.—Statement of amounts refunded to States for expenses incurred in raising volunteers for war of the rebellion, paid through the office of the Second Auditor.

State.	Date of payment.	No. of warrant.	Amount paid to States.	Total.
New Hampshire	June 15, 1863	8486	\$450.00	\$450.00
Massachusetts	Apr. 18, 1862	8565	7,608.88	7,608.88
	Apr. 13, 1863	6750	191,288.46	
New York	Apr. 19, 1864	5760	5,787.65	198,938.52
	July 16, 1864	7155	1,862.41	
New Jersey	Dec. 18, 1863	2580	46,042.03	96,859.44
	Jan. 19, 1865	1342	50,816.51	
Pennsylvania	June 18, 1866	8447	667,074.35	667,074.35
	Apr. 17, 1862	8477	68,701.60	
	July 14, 1862	838	74,508.95	
	Nov. 7, 1862	2795	61,439.45	
	Nov. 7, 1862	2796	2,707.91	
	Dec. 8, 1862	3408	72,445.80	
	Jan. 8, 1863	4017	227,269.30	
	Apr. 1, 1863	6443	23,207.64	
	Apr. 1, 1863	6444	49,122.20	
	May 2, 1863	7298	17,928.98	
	July 8, 1863	8976	47,594.30	
	Aug. 5, 1863	9569	38,548.76	
Indians	Sept. 27, 1863	527	53,971.55	1,073,208.51
	Nov. 7, 1863	1932	41,361.88	
	Apr. 13, 1864	5625	50,217.17	
	Apr. 23, 1864	5915	16,933.39	
	Apr. 15, 1864	5654	47,355.02	
	Apr. 19, 1864	5786	27,404.56	
	June 20, 1864	6685	64,352.26	
	Jan. 22, 1864	3466	32,000.00	
	June 20, 1864	6686	13,273.82	
	July 23, 1864	7317	3,026.79	
	Feb. 14, 1866	7352	6,902.55	
	Apr. 9, 1866	7813	74.75	
	Dec. 18, 1868	5168	23,859.28	
	Dec. 16, 1863	2577	276.75	
Minnesota				
Total				2,044,416.45

RECAPITULATION.

States.	Amount.	States.	Amount.
Connecticut	\$2,096,950.46	Kansas	\$384,138.15
Massachusetts	3,660,483.07	Nebraska	485.00
Rhode Island	723,530.15	Colorado Territory	55,238.84
Maine	1,027,185.00	Missouri	7,580,421.43
New Hampshire	976,081.92	Michigan	844,262.53
Vermont	832,557.40	Delaware	91,988.96
New York	3,957,996.98	Maryland	133,140.99
New Jersey	1,420,167.35	Virginia	48,469.97
Pennsylvania	3,204,636.24	West Virginia	471,063.94
Ohio	3,245,319.58	Kentucky	2,504,466.57
Wisconsin	1,035,059.17		
Iowa	1,039,750.45		
Illinois	3,080,442.51	Appendix A	42,093,173.89
Indiana	2,668,529.78		2,044,416.45
Minnesota	70,798.45	Total	44,137,590.34

Statement of appropriations, under general act approved July 27, 1861, on account of refunding to States expenses incurred in raising volunteers for the suppression of the rebellion, and of amount carried to the surplus fund, showing total amount of advances to the States on this account.

Date of acts making appropriations.	No. of warrant.	Date of warrant.	Amount of appropriations.
July 17, 1861.....	2	July 22, 1861	\$10,000,000.00
February 25, 1862.....	7	Mar. 18, 1862	15,000,000.00
"Indefinite act".....	80	June 30, 1869	1,144,815.04
Do.....	95	June 30, 1870	814,027.25
Do.....	115	June 30, 1871	2,379,246.72
May 18, 1872.....	124	May 20, 1872	1,000,000.00
June 10, 1872.....	135	July 1, 1872	500,000.00
March 3, 1873.....	153	July 1, 1873	300,000.00
June 23, 1874.....	171	July 1, 1874	250,000.00
March 3, 1875.....	196	July 1, 1875	250,000.00
June 20, 1878.....	273	July 1, 1878	112,264.01
March 3, 1879.....	282	Mar. 7, 1879	14,328.41
June 16, 1880.....	308	June 21, 1880	109,725.39
March 3, 1881.....	330	Mar. 11, 1881	54,975.12
August 5, 1882.....	377	Aug. 8, 1882	306,002.15
March 3, 1883.....	386	Mar. 10, 1883	148,160.92
July 7, 1884.....	426	July 8, 1884	216,643.72
Total.....			32,600,188.73
Deduct amount carried to surplus fund.....			467,538.83
Total advanced to the States.....			32,132,649.90

Surplus fund, warrants, number, date, and amount.

193. June 30, 1875.....	\$441,126.67
247. June 30, 1877.....	18,863.61
267. June 29, 1878.....	7,548.55
Total to surplus fund.....	467,538.83

EXHIBIT No. 8.

JOINT RESOLUTION OF THE LEGISLATURE OF NEVADA, DATED MARCH 29, 1867, PROVIDING FOR ASCERTAINMENT AND ASKING PAYMENT OF INDEBTEDNESS INCURRED BY TERRITORY OF NEVADA IN SUPPRESSING INDIAN HOSTILITIES, ENROLLING VOLUNTEERS, ETC.

Whereas the national Government has invariably paid all proper expenses incurred in carrying on the Territorial governments inaugurated by Congress; and

Whereas, on account of our peculiar locality and situation, the amount appropriated by Congress to carry on our late Territorial government was wholly inadequate to meet the necessary expenses of the Territorial government; and

Whereas a large amount of equitable indebtedness, created prior to the organization of the Territory of Nevada, while we were yet a part of Utah, had accrued, which the Territory deemed to be resting upon the community as a just obligation, and which was assumed and paid by the Territory and State of Nevada; and

Whereas other moneys have been expended by the State and Territory in suppressing Indian hostilities, and also in payment of our volunteers in the service of the United States: Therefore, be it

Resolved by the senate, the assembly concurring, That the governor of the State of Nevada be, and he is hereby, authorized to cause to be made up a true and correct statement of the amount of Territorial indebtedness of the late Territory of Nevada assumed by the State of Nevada, including therein the entire amount paid by the State to the Nevada soldiers in the service of the National Government, the amount paid on old Carson County indebtedness, and the amount expended by the State for the suppression of Indian disturbances, and forward the same to our Senators and Representative in Congress for adjustment (Stats. Nev., 1867, p. 183).

EXHIBIT No. 9.

MEMORIAL OF THE LEGISLATURE OF THE STATE OF NEVADA, DATED FEBRUARY 1, 1869, RENEWING PRAYER FOR PAYMENT OF INDEBTEDNESS INCURRED BY TERRITORY OF NEVADA IN FURNISHING TROOPS FOR THE SUPPRESSION OF THE REBELLION AND INDIAN HOSTILITIES.

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

Your memorialists, the legislature of the State of Nevada, would respectfully represent that the National Government has invariably paid all proper expense incurred in carrying on the Territorial governments inaugurated by Congress; and

Whereas the present State of Nevada, on account of its peculiar situation and locality, has found the amount appropriated by Congress to carry on its late Territorial government was wholly inadequate to meet the necessary expenses of the said Territorial government; and

Whereas a large amount of equitable indebtedness, created prior to the organization of the Territory of Nevada, while we yet were a part of Utah, had accrued, which the Territory deemed to be resting upon the community as a just obligation, and which was assumed and paid by the Territory and State of Nevada; and

Whereas other moneys have been expended by the State and Territory in suppressing Indian hostilities, and also in payment of our volunteers in the service of the National Government; and

Whereas the legislature of the State of Nevada, in special session, passed on the 29th day of March, A. D. 1867, a joint resolution authorizing the governor to cause to be prepared a correct statement of the amount of such indebtedness assumed by the State, including the amount paid by the State of Nevada to the soldiers of that State in the service of the National Government, the amount paid on old Carson County (then a part of Utah) indebtedness, and the amount expended by the State for the suppression of Indian disturbances, and to forward the same to our Senators and Representative in Congress for adjustment; and

Whereas his excellency the governor, in his second biennial message to the legislature of the State of Nevada, informed that honorable body that in conformity with such a request he caused such statement to be made and forwarded, and that he received due notice of its arrival at the national capital in the month of February last, and its presentment before the Committee on Claims of the Senate; and

Whereas the said message informs this legislature that he has not been informed of any further action thereon: Therefore, be it

Resolved by the assembly, the senate concurring, That the governor of the State of Nevada be, and he is hereby, authorized to cause to be made up a copy of the statement already sent for adjustment to the national authorities touching such claim and indebtedness, and forward the same to our Senators and Representative in Congress, urging its payment at an early day, as an act of justice no less due to Nevada than to other States of the National Union in similar cases (Stats. Nev., 1869, p. 293).

EXHIBIT No. 10.

MEMORIAL OF LEGISLATURE OF NEVADA, DATED FEBRUARY 11, 1885, SIMILAR TO "EXHIBIT No. 9," ASKING FOR RE-IMBURSEMENT ON ACCOUNT OF EXPENSES INCURRED IN FURNISHING TROOPS FOR THE SUPPRESSION OF THE REBELLION AND INDIAN HOSTILITIES.

Whereas the law of July 27, 1861, and the joint and declaratory resolutions of March 8, 1862, provided for the re-imbursement to the States of all sums by them expended in defense of the United States; and

Whereas under the interpretation of said original act of 1861, made two days after its passage by the Secretary of the Treasury, the States were led to believe that if they, respectively, borrowed money on their own account, and advanced it to the United States under the conditions mentioned in said law, that said sums, together with the interest paid thereon, would be refunded to them, that having been the practice of the United States in such cases for more than sixty years; and

Whereas acting under this impression and belief, many of the States did borrow moneys and advance them to the United States, and paid interest thereon from their own resources; and

Whereas the principal has in a great measure been refunded by the United States to the States advancing said moneys, still the interest paid by such States as aforesaid has not been refunded; and

Whereas it is held by the Treasury Department, through which such re-imbusement settlements are made, that specific legislation will be required to justify the payment of such interest; and

Whereas Congress has always heretofore provided specifically for the payment of interest on such advances made in any war, either foreign or Indian, beginning with the act of March 3, 1825, to re-imburse Virginia for interest on advances made during the war of 1812, to that of March 3, 1881, to re-imburse California on account of similar expenditures made in one of its Indian wars; and

Whereas during the late war, and under the authority of said re-imbusement acts of 1861 and 1862, the State of Nevada advanced to the United States money which it borrowed, and on which it paid interest, and which interest has in no part been refunded by the United States, but is now justly due the State; and

Whereas there are now pending in both branches of the present Congress measures designed to authorize the settlement of the claims of the several States for such interest (being bills S. 2000 and H. R. 2463), and which said measures have been reported on by the committees to which they were referred, in both houses, in unanimously favorable reports: Therefore, be it

Resolved by the senate, the assembly concurring, That our Senators and Representative in Congress be, and they are hereby, requested to give their active support to said bills, or to others having the same object in view, and to use their best endeavors in co-operation with the agent of this State, and in support of his efforts, to thus secure to the State the amounts by her expended, as aforesaid.

Be it further resolved, That a copy of the above preamble and resolution be sent by the governor of this State to our Senators and Representative in Congress and to our State agent. (Stats. Nev., 1885, p. 145.)

EXHIBIT No. 11.

MEMORIAL OF LEGISLATURE OF NEVADA, DATED JANUARY 26, 1887, SIMILAR TO "EXHIBIT NO. 9," ASKING FOR RE-IMBURSEMENT FOR EXPENSES INCURRED IN FURNISHING TROOPS FOR THE SUPPRESSION OF THE REBELLION AND INDIAN HOSTILITIES.

Whereas claims of the State of Nevada against the United States, growing out of the late war of the rebellion, have been properly made out, authenticated, and forwarded to the proper authorities of the Government for allowance and payment; and

Whereas it appears from correspondence between the agent of this State at Washington City and the State comptroller that there is danger of great delay in respect to final action upon said claims, if not of their ultimate rejection and non-payment in part, if not wholly; and

Whereas it has been established that said claims are most just and equitable, and ought to be paid without further delay, therefore the senate and assembly of the State of Nevada hereby jointly memorialize our Senators and Representative in Congress, and do most respectfully and urgently request them and each of them, to use all proper means and efforts before the honorable Secretary of War, before Congress, or any other Department, body, or officer, so far as necessary, to secure the earliest possible allowance and payment of our said war claims against the United States; and be it

Resolved by the senate and assembly, jointly, That his excellency the governor be, and hereby is, respectfully requested to forward by mail a certified copy of the foregoing (to be accompanied by a printed copy of the recent argument of Capt. John Mullan before the honorable Secretary of War upon the allowance of said claims) to each of our Senators and Representative in Congress, at the earliest practicable date; and that he and Hon. J. F. Hallock immediately telegraph to Capt. John Mullan that said memorial and argument will be so forwarded without delay. (Stats. Nev., 1887, p. 149.)

EXHIBIT No. 12.

JOINT RESOLUTION INTRODUCED BY SENATOR FAIR PROVIDING FOR ASCERTAINMENT BY SECRETARY OF WAR OF CLAIM OF THE STATE OF NEVADA, ON ACCOUNT OF THE WAR OF THE REBELLION, ETC.

[S. R. 13, Forty-seventh Congress, first session.]

IN THE SENATE OF THE UNITED STATES.

DECEMBER 13, 1881.—Mr. FAIR asked and, by unanimous consent, obtained leave to bring in the following joint resolution; which was read twice and referred to the Committee on Military Affairs.

Joint resolution to authorize the Secretary of War to ascertain and report to Congress the amount of money expended and indebtedness assumed by the State of Nevada in repelling invasions, suppressing insurrection and Indian hostilities, enforcing the laws, and protecting the public property.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and directed to cause to be examined and adjusted all the accounts of the State of Nevada against the United States for money expended and indebtedness assumed in organizing, arming, equipping, supplying, clothing, subsisting, transporting, and paying either the volunteers or militia, or both, of the late Territory of Nevada and of the State of Nevada, called into active service by the governor of either thereof after the fifteenth day of April, eighteen hundred and sixty-one, to aid in repelling invasions, suppressing insurrections and Indian hostilities, enforcing the laws, and protecting the public property in said Territory and said State, and upon the borders of same.

SEC. 2. That the Secretary of War shall also examine and adjust the accounts of the late Territory of Nevada and of the State of Nevada for all other expenses necessarily incurred on account of said forces having been called into active service as herein mentioned, including the claims assumed or paid by said Territory and said State to encourage enlistments, and for horses and other property lost or destroyed while in the line of duty of said forces: *Provided*, That in order to enable the Secretary of War to fully comply with the provisions of this act there shall be filed in the War Department by the governor of Nevada, or a duly-authorized agent, an abstract, accompanied with proper certified copies of vouchers or such other proof as may be required by said Secretary, showing the amount of all such expenditures and indebtedness, and the purposes for which the same were made.

SEC. 3. That the Secretary of War shall report in writing to Congress, at the earliest practicable date, for final action, the results of such examination and adjustment, together with the amounts which he may find to have been properly expended for the purposes aforesaid.

EXHIBIT No. 13.

STATEMENT OF CONTROLLER OF NEVADA, SHOWING AMOUNTS PAID AND ASSUMED BY THE TERRITORY AND SUBSEQUENTLY ASSUMED AND PAID BY THE STATE OF NEVADA ON ACCOUNT OF THE WAR OF THE REBELLION.

WAR CLAIMS.

OFFICE OF THE STATE CONTROLLER,
Carson City, Nev., November 1, 1882.

To His Excellency JOHN H. KINKEAD,
Governor of Nevada:

SIR: In conformity with a law of Congress providing for the adjustment of the claims of this State against the United States, I have the honor to report that the following abstracts show the amounts paid and assumed by the Territory and State of Nevada on account of the war of the rebellion, * * * as appears by the records of this office.

Respectfully submitted.

J. F. HALLOCK,
State Controller.

ABSTRACT A.—Showing disbursements by the State of Nevada, and as successor to the Territory of Nevada, on account of costs, charges, and expenses for recruiting, organizing and enrolling the volunteers and military forces in the Territory and State of Nevada, in the service of the United States, and employed in the defense of the United States during the war of the rebellion.

Date.	No. of warrant.	To whom issued.	Remarks.	Amount.
1865.				
May 1	1174	N. P. Sheldon	65 men, at \$10 per capita	\$650.00
1	1175	A. B. Wells	32 men, at \$10 per capita	320.00
1	1176	A. Koneman	20 men, at \$10 per capita	200.00
1	1177	Steiner & Koneman	15 men, at \$10 per capita	150.00
1	1178	A. Koneman	38 men, at \$10 per capita	380.00
1	1179	Noyes Baldwin	90 men, at \$10 per capita	900.00
May 29	1234	L. C. McKeeley	19 men, at \$10 per capita	190.00
31	1238	A. B. Wells	5 men, at \$10 per capita	50.00
31	1239	Milo George	93 men, at \$10 per capita	930.00
June 6	1266	William Kline	30 men, at \$10 per capita	300.00
Aug. 22	1414	Jos. W. Calder	7 men, at \$10 per capita	70.00
4	1421	Jos. W. Calder	50 men, at \$10 per capita	500.00
31	1965	J. Neeley Johnson	96 men, at \$10 per capita	960.00
Sept. 2	1976	C. C. Warner	46 men, at \$10 per capita	460.00
Nov. 10	2079	George A. Thurston	35 men, at \$10 per capita	350.00
Dec. 8	2208	Noyes Baldwin	39 men, at \$10 per capita	390.00
19	2292	E. B. Zabriskie	126 men, at \$10 per capita	1,260.00
May 1	1167	M. P. Sheldon	66 men, at \$10 per capita	660.00
1	1168	M. P. Sheldon	50 men, at \$10 per capita	500.00
1	1169	M. P. Sheldon	45 men, at \$10 per capita	450.00
1	1170	M. P. Sheldon	25 men, at \$10 per capita	250.00
1	1171	M. P. Sheldon	119 men, at \$10 per capita	1,190.00
1	1172	M. P. Sheldon	60 men, at \$10 per capita	600.00
1	1173	M. P. Sheldon	13 men, at \$10 per capita	130.00
1863.				
Oct. 1	417	John Church & Co.	Publishing governor's proclamation for volunteers.	30.00
Jan. 18	492	John Church & Co.	do	25.00
1865.				
Feb. 18		Daily Evening Post	do	18.00
1863.				
Dec. 7	*222	{Gold Hill Daily News	do	21.00
Oct. 29		{Gold Hill Daily News	do	13.30
1864.				
Oct. 29	*261	E. B. Wilson	do	13.75
1863.				
Dec. 3	{ *217 *218	{Daily Independent	do	20.00
1864.				
Oct. —		Lyon County Sentinel	do	5.00
				11,986.05

* Bonds.

ABSTRACT B.—Showing disbursements of the State of Nevada and as successor to the Territory of Nevada, on account of costs, charges, and expenses for supplying the volunteers and military forces in the Territory and State of Nevada, in the service of the United States and employed in defense of the United States, during the war of the rebellion.

Date.	No of warrant.	To whom issued.	Character of supplies.	Amount.
1865.				
Apr. 6	1097	Gillig, Mott & Co.	Furniture for adjutant-general's office ...	\$37.00
29	1154	W. E. Sheen	Repairing and putting down carpet, etc. ...	6.00
29	1155	E. Barber	Seal for adjutant-general's office	26.00
29	1156	Cowing & Co.	Sign for adjutant-general's office	18.00
29	1157	John G. Fox	Stationery for adjutant-general's office ...	43.00
May 29	1158	E. F. Small, postmaster	Postage, etc., for adjutant-general's office ..	21.00
12	1210	P. Cavanaugh	Rent for adjutant-general's office	83.33
12	1211	Silas Caulkins	Clerk for adjutant-general's office	125.00
12	1213	Silas Caulkins	Traveling expenses for adjutant-general's office.	50.00
29	1227	John G. Fox	Stationery for adjutant-general's office ...	41.00
29	1232	Daily Morning Post	Printing for adjutant-general's office	10.00
June 6	1261	Silas Caulkins	Clerk for adjutant-general's office	125.00
July 1	1334	Silas Caulkins	Clerk for adjutant-general's office	125.00

ABSTRACT B.—Showing disbursements of the State of Nevada, etc.—Continued.

Date.	No. of warrant.	To whom issued.	Character of supplies.	Amount.
1865.				
July 3	1331-2	John Church.....	Printing for adjutant-general's office.....	\$35.00
Aug. 4	1481	Silas Caulkins.....	Clerk for adjutant-general's office.....	50.00
4	1484	F. Foster.....	Stationery for adjutant-general's office.....	85.00
4	1485	Edwards & Co.....	Stationery for adjutant-general's office.....	448.75
31	1970	C. Tilton.....	Rent for adjutant-general's office.....	120.00
Sept. 2	1972	Silas Caulkins.....	Clerk for adjutant-general's office.....	5.00
Nov. 21	2118	Silas Caulkins.....	Rollers for adjutant-general's office.....	200.00
Dec. 19	2253	Silas Caulkins.....	Oil for adjutant-general's office.....	10.00
19	2257	Mason, Huff & Co.....	Hardware for adjutant-general's office.....	38.87
19	2262	E. B. Rail.....	Stationery for adjutant-general's office.....	27.75
19	2267	John G. Fox.....	Rent for adjutant-general's office.....	105.00
19	2275	John Cradlebaugh.....	Oil and glass for adjutant-general's office.....	11.00
19	2277	Chas. S. Hammer.....	Wood for adjutant-general's office.....	52.50
19	2281	R. C. Crandall.....	Postage for adjutant-general's office.....	23.25
19	2282	B. F. Small, P. M.....		
1866.				
Mar. 7	3426	Mason, Huff & Co.....	Oil, etc.....	10.50
21	3503	E. B. Rail.....	Spittoons.....	9.50
Apr. 23	3551	John G. Fox.....	Stationery.....	3.00
23	3553	Carson Appeal.....	Printing.....	14.00
23	3558	John G. Fox.....	Stationery.....	3.50
May 1	3572	B. F. Small, P. M.....	Postage, etc.....	35.10
23	3609	John Church.....	Printing.....	52.00
July 6	3734	Mason, Huff & Co.....	Oil, etc.....	11.81
23	4367	B. F. Small, P. M.....	Box rent.....	8.70
Dec. 24	4475	B. F. Small, P. M.....	Box rent.....	8.40
28	4494	E. B. Rail.....	Lamps.....	2.50
1867.				
Mar. 29	312	J. Cradlebaugh.....	Rent.....	270.00
	313	J. Cradlebaugh.....	Rent.....	90.00
Apr. 23	678	C. N. Noteware.....	Cartage.....	5.00
Dec. 31		Premium on gold.....	To pay soldiers' warrants.....	42.92
1863.				
Oct. 31	450	Daily Independent.....	Printing military commissions note.....	30.00
1864.				
Jan. 5	489	H. P. Russell.....	Office desk, \$35; stationery, \$10.....	45.00
1865.				
May 1	Bond 157	H. P. Russell.....	Rent of adjutant-general's office, and stationery.....	500.00
				3,114.38

ABSTRACT C.—Showing disbursements by the State of Nevada, and as successor to the Territory of Nevada, on account of costs, charges, and expenses for monthly pay of volunteer and military forces in the Territory and State of Nevada in the service of the United States, and employed in defense of the United States during the war of the rebellion.

Date.	Warrant.	To whom issued.	Amount.	Date.	Warrant.	To whom issued.	Amount.
1865.				1865.			
May 12	1212	W. H. Clark.....	\$306.66	June 28	1306	P. Peterson.....	\$25.50
23	1218	Charles Brainerd.....	637.62	28	1307	John G. Kelly.....	70.00
24	1222	Charles Brainerd.....	61.33	28	1308	W. W. Farries.....	29.16
29	1234	L. C. McKeetley.....	351.00	28	1309	W. J. Douglas.....	43.66
29	1235.	J. E. Garrett.....	807.33	28	1310	William Lawrence.....	47.66
29	1236	Sol Lewis.....	1,471.11	28	1311	John Turnbull.....	52.16
29	1237	W. B. Hickok.....	1,556.42	28	1313	William K. Desmond.....	61.33
31	1238	A. B. Wells.....	478.33	28	1314	Dayton Field.....	61.33
June 2	1240	C. H. Kibbee.....	59.00	July 3	1363	John Littlefield.....	327.71
6	1265	H. A. Rhodes.....	491.78	3	1364	John Wolverton.....	272.64
6	1266	William Kline.....	2,458.77	3	1365	Alex. Thompson.....	33.66
6	1267	Sol Lewis.....	4,688.55	31	1380	William B. Mann.....	61.33
8	1275	William Cline.....	122.66	31	1381	Jos. D. Budd.....	61.33
9	1276	Charles Brainerd.....	355.64	31	1382	Dudley Phelps.....	61.33
13	1278	William Cline.....	2,898.84	31	1383	H. F. Barlow.....	61.33
13	1279	William Cline.....	1,454.09	31	1384	Frank Marrion.....	60.00
28	1297	William Cline.....	183.99	31	1385	William Rafferty.....	55.50
28	1298	R. Armstrong.....	61.33	31	1386	Charles H. Judd.....	56.16
28	1299	F. Alderson.....	65.83	31	1387	William M. Wilson.....	56.33
28	1300	J. W. Worfield.....	61.33	31	1388	J. Van Valkenburg.....	56.00
28	1301	Abe Skinkel.....	46.33	31	1389	Henry E. Scott.....	47.50
28	1302	M. McCoy.....	48.33	31	1390	Thomas McBryde.....	55.16
28	1303	L. Duncan.....	61.33	31	1391	George T. Austin.....	61.33
28	1304	P. Kavana.....	34.00	31	1392	William S. Alexander.....	46.00
28	1305	Ed. Morgan.....	61.33	31	1393	Charles M. Beard.....	61.33

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	Warrant.	To whom issued.	Amount.	Date.	Warrant.	To whom issued.	Amount.
1865.				1865.			
Aug. 22	1394	A. Opelésie	\$61.33	Aug. 7	1519	Charles P. Frost	\$61.33
July 31	1395	Edwin Billings	50.50	7	1520	John D. Arnold	61.33
31	1396	H. M. Barnes	28.00	7	1521	James P. Fagan	61.33
31	1397	Martin Chandler	55.83	7	1522	Thomas Fitzpatrick	61.33
31	1398	Joseph Cullen	56.00	7	1523	Richard Grace	61.33
31	1399	Michael Dean	61.33	7	1524	Isam Groyan	15.00
31	1400	Thomas Delay	55.00	7	1525	William F. Huffill	61.33
Aug. 4	1401	John Carey	61.33	7	1526	F. J. Haight	61.33
4	1403	William Huston	53.33	7	1527	M. J. Hay	61.33
July 31	1404	F. R. Fish	32.00	7	1528	M. Handlin	61.33
31	1405	L. W. Flye	31.50	7	1529	M. B. Hoyt	61.33
31	1406	S. Gibbens	20.00	7	1530	George P. Hellerman	43.16
31	1407	A. F. Gordon	30.83	7	1531	A. Hanson	14.16
31	1408	W. M. Grant	33.83	7	1532	Jessie Jenery	61.33
31	1409	Chas. Gersbach	40.00	7	1533	J. J. Jackson	61.33
Aug. 4	1410	James Richmond	59.66	7	1534	M. Jernegan	61.33
July 31	1411	George E. Gray	61.33	7	1535	S. J. Keeler	61.33
31	1412	N. Hazel	61.33	7	1536	George R. Kellogg	61.33
31	1413	Thomas Hall	61.33	7	1537	George F. Kibling	61.33
Aug. 22	1415	D. K. Hegarty	39.33	7	1538	John Kyle	61.33
22	1416	H. Henning	33.83	7	1539	Andrew Koontz	61.33
22	1417	H. Kriester	18.50	7	1540	B. F. Logan	11.16
22	1418	Joseph Lindsay	61.33	7	1541	A. C. Leach	61.33
22	1419	John C. Lum	61.33	7	1542	B. J. Lee	61.33
22	1420	Gilbert Liddle	56.16	7	1543	William Minor	25.00
July 31	1422	Henry Melcher	61.33	7	1544	M. McCafferey	61.33
1865				7	1545	H. McQuaid	61.33
July 31	1423	George A. Miller	61.33	7	1546	St. L. McNighton	61.33
31	1424	Henry McOmie	61.33	7	1547	L. A. Myers	14.50
31	1425	William Manson	61.33	7	1548	James Mullett	61.33
31	1426	John McConnell	61.33	7	1549	James Monroe	3.16
31	1427	John Morris	33.83	7	1550	George W. Norton	61.33
Aug. 4	1428	Fred Smith	61.33	7	1551	F. W. Norval	13.16
July 31	1429	Henry Noyes	57.66	7	1552	C. Ottman	61.33
31	1430	C. O. Laughlin	55.50	7	1553	J. F. Pennoyer	61.33
31	1431	George Peabody	55.00	7	1554	George Peterson	61.33
31	1432	G. W. Patterson	30.16	7	1555	Thomas Ryan	61.33
31	1433	Levi L. Reese	33.83	7	1556	John Rush	61.33
Aug. 4	1434	James R. Robinson	61.33	7	1557	John Reed	12.50
July 31	1435	Samuel Randle	61.33	7	1558	John Rogers	19.16
31	1436	John Roohan	57.83	7	1559	George M. Smith	61.33
31	1437	John Smith	56.00	7	1560	S. P. Stamper	61.33
31	1438	L. Sawyer	50.50	7	1561	John A. Silvers	10.33
31	1439	Joseph S. Small	26.66	7	1562	Z. Stokes	14.50
31	1440	N. R. Scovell	31.16	7	1563	L. Singleton	13.16
31	1442	Joseph Traverse	61.33	7	1564	John Spencer	13.16
31	1443	Charles L. Teal	54.16	7	1565	James A. Stewart	12.66
31	1444	James Tuckey	43.83	7	1566	G. D. Shell	11.66
31	1445	J. M. Vance	55.66	7	1567	E. P. Thomas	61.33
31	1446	Rufus Williams	58.83	7	1568	J. Thoroughman	61.33
31	1447	A. Wapelhorst	33.83	7	1569	F. M. White	61.33
31	1448	George W. Langley	61.33	7	1570	R. C. White	61.33
Aug. 7	1489	S. M. Taylor	61.33	7	1572	Thomas Watson	59.00
7	1490	S. C. Connell	61.33	7	1573	F. M. Mountz	61.33
7	1491	J. H. Marshall	61.33	7	1574	William H. Chipman	61.33
7	1492	E. J. Soulsby	61.33	7	1575	Wm. H. Shoemaker	61.33
7	1493	Charles Pickard	61.33	7	1576	J. B. Robinson	61.33
7	1494	William McCormick	61.33	7	1577	Thomas P. Hess	61.33
7	1495	George J. Jones	61.33	7	1578	James T. Byrnes	61.33
7	1496	Charles Perry	61.33	7	1579	Joseph P. Westwood	61.33
7	1497	Paul Sherman	61.33	7	1580	Pat Walsh	61.33
7	1498	E. C. Dunning	61.33	7	1581	John McDonald	61.33
7	1499	S. McCall	61.33	7	1582	John L. Nelson	61.33
7	1500	George Stoll	61.33	7	1583	William C. Matlock	61.33
7	1501	J. C. Quaille	61.33	7	1584	Pat McNickle	61.33
7	1502	J. C. McQuire	61.33	7	1585	William H. Bennett	61.33
7	1503	J. J. Anderson	61.33	7	1586	I. Sanderson	61.33
7	1504	James Byrne	18.00	7	1587	E. Carters	61.33
7	1505	James Blaslia	61.33	7	1588	Fred Iseman	61.33
7	1506	P. Bonham	61.33	7	1589	Pat. Mooney	61.33
7	1507	A. Belfast	61.33	7	1591	William A. Reid	8.33
7	1508	F. P. Blowers	61.33	7	1592	John Andrews	61.33
7	1509	J. T. Barnett	61.33	7	1593	S. Stewart	61.33
7	1510	William Brunson	61.33	7	1594	J. C. Logan	61.33
7	1511	L. C. Bechtel	14.66	7	1595	A. Aulbach	31.33
7	1512	Andrew Coulter	61.33	7	1596	James Aitken	61.33
7	1513	S. Comegys	61.33	7	1598	William F. Berry	61.33
7	1514	Peter Demitz	61.33	7	1599	Samuel Bunce	61.33
7	1515	James Dolan	61.33	7	1600	Robert Bell	61.33
7	1516	A. Darfee	61.33	7	1601	F. G. Burton	61.33
7	1518	S. R. Edmison	61.33	7	1602	John Brown	61.33

CLAIMS OF THE STATE OF NEVADA.

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ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1865.				1865.			
Aug. 7	1605	John Clark	\$61.33	Aug. 26	1703	Ed. T. Maynard	\$61.33
7	1606	Henry Curran	61.33	26	1704	John Johnson	61.33
7	1607	John Cono	61.33	26	1705	William R. Jones	48.66
7	1608	R. L. Collard	53.66	26	1706	R. C. McKenzie	61.33
7	1609	M. Duffy	61.33	26	1707	K. Flechsenhaur	61.33
7	1610	John H. Davis	61.33	26	1708	James Scull	29.16
7	1611	F. S. Dickson	9.66	26	1709	Charles Peterson	61.33
7	1612	Thomas A. Frazier	61.33	26	1711	A. B. Easterbrook	61.33
7	1613	M. J. Fouts	61.33	26	1712	Thomas Bowman	61.33
7	1614	A. Fenstermaker	61.33	26	1713	S. V. Ables	61.33
7	1615	Reuben Ferris	9.00	26	1714	Moses Austin	61.33
7	1616	Leon Gris	61.33	26	1715	James Allen	61.33
7	1617	M. Davis	61.33	26	1716	John S. Briggs	61.33
7	1618	J. B. Greenlaw	61.33	26	1717	J. Brownstein	61.33
7	1620	Ira J. Harder	61.33	26	1718	M. Corcoran	61.33
7	1621	Abram Harder	61.33	26	1719	E. J. Davis	61.33
7	1622	John Harder	61.33	26	1720	C. Florine	61.33
7	1623	Alfred Holder	36.66	26	1721	Jos. M. Fulton	61.33
7	1624	S. Hartman	11.50	26	1722	Eli Hoyt	61.33
7	1625	S. Hayworth	9.66	26	1723	John Hopkins	61.33
7	1626	Charles Jarrett	4.16	26	1724	John N. Hamilton	61.33
7	1627	S. L. Jacobs	36.66	26	1725	Frank Hohman	33.50
7	1628	E. H. Johnson	11.50	26	1726	Job Hoxie	26.50
7	1630	B. F. Keller	40.50	26	1727	John Johnson, 2d	61.33
7	1631	George Long	37.33	26	1728	Otto Luderwig	61.33
7	1632	P. McKewon	61.33	26	1730	M. McMahon	61.33
7	1633	E. McKenzie	41.00	26	1731	P. R. McAuliffe	61.33
7	1634	George Norvitzky	61.33	26	1732	Zac. Mitchell	40.50
7	1635	William Nowlan	61.33	26	1733	John Marshall	34.00
7	1636	John R. Nugent	61.33	26	1734	L. M. Meallo	19.83
7	1637	A. M. Newton	9.83	26	1736	James C. Naff	61.33
7	1638	Felix O'Neil	61.33	26	1737	John O'Brien, 2d	43.00
7	1639	William O'Neal	9.00	26	1738	John Ratigan	61.37
7	1640	H. H. Oates	61.33	26	1739	George D. Rush	28.54
7	1641	Peter S. Post	61.33	26	1740	L. M. Spencer	61.33
7	1642	J. M. Plaisted	9.50	26	1741	Thornton Sleeth	61.33
7	1644	John Robinson, 1st	61.33	26	1742	John Sullivan	61.33
7	1645	John Robinson, 2d	15.50	26	1743	John Skelton	7.50
7	1646	William Roberts	61.33	26	1744	William Walsh	61.33
7	1647	J. W. Staples	39.50	26	1745	John Walsh	61.33
7	1648	J. Schuster	61.33	26	1746	Henry Ward	61.33
7	1649	W. H. or W. Scott	61.33	26	1747	John Whalen	33.16
7	1650	R. Shoemaker	61.33	26	1748	A. C. White	28.16
7	1651	Rodney Shoemaker	61.33	26	1749	E. B. Hagnas	61.33
7	1652	James Shields	43.00	26	1750	R. D. Wadleigh	61.33
7	1653	N. L. Shaw	9.66	26	1751	William Liggett	61.33
7	1655	James S. Warren	61.33	26	1752	William H. Freeland	61.33
7	1656	James R. Young	61.33	26	1753	Mark Meyers	61.33
7	1657	Peter Campbell	56.33	26	1754	Hubert Bisat	61.33
26	1664	D. Vanderhorf	127.46	26	1755	David Thomas	61.33
26	1685	Henry Finley	61.33	26	1756	Martin Sherman	61.33
26	1687	B. F. McCreedy	61.33	26	1757	John Dolan	61.33
26	1688	Samuel M. Cook	61.33	26	1758	H. E. Botel	61.33
26	1670	Fred Kreitzer	61.33	26	1759	R. J. Bronson	61.33
26	1671	W. J. Palmer	56.50	26	1760	Frank Lapoint	57.83
26	1672	Thomas J. Bell	61.33	26	1761	James H. Brown	61.33
26	1673	Sam. J. Bath	61.33	26	1762	John Levings	61.33
26	1674	Peter Benedict	61.33	26	1763	James L. Sanborn	26.83
26	1675	A. Barrett	33.50	26	1764	E. B. Dunning	26.50
26	1678	Charles A. F. Deitz	34.00	26	1765	Anderson Morgan	17.16
26	1679	George Emerson	61.33	26	1766	Peter Brocha	61.33
26	1680	Morris Eastwood	34.00	26	1767	Philip Barnett	61.33
26	1681	Charles Trickker	59.16	26	1768	William J. Bartells	25.16
26	1682	G. A. Hamlin	61.33	26	1769	Charles B. Blanchard	25.16
26	1683	Jos. Kerr	61.33	26	1770	William Bowen	25.16
26	1684	Pat Kearney	57.16	26	1771	William H. Camell	61.33
26	1685	C. F. Kircher	47.16	26	1772	Lewis B. Clark	61.33
26	1686	Charles F. Lake	61.33	26	1773	John F. Cassidy	61.33
26	1687	A. Lampson	60.00	26	1774	John Cody	22.16
26	1688	H. Morris	61.33	26	1775	Charles Callahan	19.66
26	1689	H. C. Murray	55.33	26	1776	John Durkin	61.33
26	1690	Ed. McDonogh	38.66	26	1777	George W. Durham	28.83
26	1691	G. Mahler	34.00	26	1778	Alex. Dickson	23.00
26	1693	Floyd Potter	61.33	26	1779	Alonzo L. Estees	25.33
26	1694	Joseph Poss	57.33	26	1780	A. W. Faxon	61.33
26	1695	Xavier Pasquier	57.33	26	1781	John Farnan	25.16
26	1696	Alex. Prado	34.00	26	1782	Samuel Friend	61.33
26	1697	Jos. Scherb	61.33	26	1783	William Gray	61.33
26	1698	Charles D. St. Croix	57.33	26	1784	Jos. Good	61.33
26	1701	Maurice Geary	61.33	26	1785	W. D. Godfrey	61.33
26	1702	Charles Meserve	61.33	26	1786	Louis Gaisberg	23.00

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1865.				1865.			
Aug. 26	1787	Isaac Hickerson	\$61.33	Aug. 26	1874	Jared Grover	\$27.16
26	1788	James Hamilton	61.33	26	1875	L. Grinnell	15.00
26	1789	Samuel Hilton	25.50	26	1876	Charles L. Hardy	61.33
26	1790	George Inks	50.50	26	1877	N. F. Hedrick	13.00
26	1791	Jos. Johanningmeir	61.33	26	1878	Andrew Healey	42.50
26	1792	Charles Jones	27.33	26	1879	Edward Lade	61.33
26	1793	Charles E. Jackson	27.33	26	1880	Charles Lenard	22.50
26	1794	P. B. Eyes or Keys	23.66	26	1881	John M. Lowrie	26.00
26	1795	James W. Lee	61.33	26	1882	Abraham Long	20.66
26	1796	Charles Lynch	61.33	26	1883	Francis Miller	42.66
26	1797	John P. McCabe	61.33	26	1884	N. McNaughton	56.66
26	1798	William Mulloy	61.33	26	1885	Jacob Myers	53.83
26	1799	John Mead	61.33	26	1886	S. Marshall	61.33
26	1800	William Morat	61.33	26	1888	M. L. Mead	15.00
26	1801	Charles Martin	61.33	26	1889	J. O. Sullivan	51.50
26	1802	John McNamara	29.83	26	1890	James M. Preston	60.83
26	1803	Charles F. Murray	25.16	26	1891	Andrew Parks	27.33
26	1804	John McNemee	25.16	26	1892	George Parker	27.33
26	1805	James E. O'Reilly	32.83	26	1893	H. W. Sawyer	61.33
26	1806	H. C. Osborn	27.33	26	1894	Wm. T. Stephens	15.33
26	1807	Galen O. Preble	61.33	26	1895	Wm. Smith	13.50
26	1808	George Pope	15.00	26	1896	S. B. Shoemaker	14.50
26	1809	William Robinson	61.33	26	1897	E. M. Shipley	13.50
26	1810	W. A. Ralston	61.33	26	1898	B. F. Settle	43.50
26	1811	Lewis Rose	61.33	26	1899	Wm. Thompson	59.56
26	1812	S. E. Robinson	16.33	26	1900	S. H. Tuttle	44.16
26	1813	H. K. Sneath	61.33	26	1901	DeWitt Taplin	15.66
26	1814	S. B. Sample	61.33	26	1902	Charles W. Thornton	15.00
26	1815	C. E. Smith, jr	29.33	26	1903	Wm. Urtel	61.33
26	1816	George W. Smith	25.50	26	1904	J. Van Dusen	61.33
26	1817	John Taylor	61.33	26	1905	A. D. Vantrose	61.33
26	1818	George M. Thomas	27.33	26	1906	L. G. Wilson	54.00
26	1819	John T. Thatcher	26.33	26	1908	Dan Winfield	27.16
26	1820	Thos. B. Wilkerson	12.83	26	1909	R. C. Wilcox	13.00
26	1821	McHenry White	27.00	26	1910	S. A. Denamore	61.33
26	1822	George M. or W. White	25.16	26	1911	Jesse Fox	50.83
26	1823	John Bossinger	49.83	26	1912	I. B. Libbey	53.00
26	1825	M. C. Bolonge	50.50	26	1913	George Brasch	50.83
26	1826	Andrew Dunn	55.16	26	1914	A. J. Grimes	45.16
26	1827	H. L. Desmerett	61.33	26	1915	Daniel Casey	46.16
26	1828	T. J. Harnett	61.33	26	1916	James Lonergan	51.33
26	1829	M. E. Keen	61.33	26	1917	William Ayer	5.33
26	1830	Fred Morlet	51.00	26	1918	William R. Appleton	3.50
26	1831	F. L. B. Massent	55.16	26	1919	George W. Bradley	56.66
26	1832	John Sherlock	52.66	26	1920	J. Boulware	48.50
26	1833	Dennis Myer	45.00	26	1921	B. S. Breeden	50.16
26	1836	H. Richards	16.66	26	1922	F. M. Buck	43.66
26	1838	M. W. Stone	21.66	26	1923	C. C. Carter	61.33
26	1839	C. H. Verschoyle	21.66	26	1924	J. Coquillot	43.33
26	1840	Aaron Wood	15.16	26	1925	John Charvis	45.00
26	1841	E. D. Sherrill	61.33	26	1926	John M. Clifford	50.33
26	1842	T. W. Roussin	50.50	26	1927	S. Campbell	61.33
26	1843	J. Kellison	60.16	26	1928	John V. Cook	6.66
26	1844	James H. Sanborn	27.16	26	1929	William J. Cook	7.66
26	1845	Jotham Burns	61.33	26	1930	Dyer James	51.66
26	1846	Harvey Pierce	14.83	26	1931	Thomas B. Fitzhugh	61.33
26	1847	F. Morlath	13.33	26	1932	F. Guilloux	51.33
26	1849	H. Huesner	61.33	26	1933	A. Harris	52.83
26	1850	Geo. H. Ackler	27.16	26	1934	L. Hoard	53.00
26	1852	Hugh Burns	54.50	26	1935	F. S. Hubbard	47.16
26	1853	George Brumfield	47.66	26	1936	Paul Hoard	7.83
26	1854	Wm. Brooks	61.33	26	1937	R. P. Knapp	54.16
26	1855	Thomas Bryson	15.00	26	1938	Benjamin E. Loosen	7.16
26	1856	Wm. C. Bell	15.66	26	1939	Joel B. Longes	19.00
26	1857	E. C. or D. Blood	15.33	26	1940	Dan McVey	48.83
26	1858	John A. Bird	15.66	26	1941	John B. McGee	61.33
26	1859	James Crozar	43.50	26	1942	Thomas Mulloy	58.83
26	1860	J. C. G. Cregan	45.50	26	1943	John W. Martin	7.50
26	1861	B. F. Currier	47.50	26	1944	M. Masseth	7.00
26	1862	M. Dunnigan	13.00	26	1945	P. L. Nutting	4.33
26	1863	George W. Evans	61.33	26	1946	Eugene O'Neil	45.33
26	1864	Robert Elliott	61.33	26	1947	Eli D. Phelps	47.16
26	1865	W. W. Eaterbrook, jr	52.50	26	1948	M. M. Rhodes	43.66
26	1866	D. K. Ewbanks	18.66	26	1949	William Robinson	7.16
26	1867	N. W. Fish	56.00	26	1950	John I. Smith	55.83
26	1868	Gregory Ford	43.16	26	1951	William Smith	50.66
26	1869	Joseph Ferris	61.33	26	1952	M. Savage	6.83
26	1870	George W. Gould	61.33	26	1953	B. Stauffer	6.66
26	1871	W. Govenlock	61.33	26	1954	John Shaw	19.66
26	1872	I. Graham	56.00	26	1956	George B. Wallace	61.33
26	1873	N. Garlon	43.33	26	1957	James W. Warden	49.00

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1865.				1865.			
Aug. 26	1958	B. Winslow.....	\$43.16	Nov. 29	2179	H. McOmie.....	\$43.00
26	1959	Henry Willis.....	56.83	29	2180	John Morris.....	43.00
26	1960	Richard Williams.....	59.33	29	2181	George A. Miller.....	43.00
26	1961	James P. Wheeler.....	54.83	29	2182	John McConnell.....	43.00
26	1962	A. H. Yocum.....	6.66	29	2183	Henry Noyes.....	43.00
26	1963	E. A. Young.....	14.66	29	2184	C. O'Loughlin.....	43.00
31	1964	J. Neely Johnson.....	51.75	29	2185	George Peabody.....	43.00
Sept. 2	1977	C. C. Warner.....	191.66	29	2186	Dudley Phelps.....	43.00
2	1978	John W. Leonard.....	51.83	29	2187	George W. Patterson.....	43.00
16	1990	Thomas Williams.....	24.33	29	2188	Levi L. Reese.....	43.00
16	1991	Lee D. McDonald.....	20.16	29	2189	John Smith.....	43.00
16	1992	Alexander McGiffen.....	25.33	29	2190	James Taveras.....	43.00
16	1993	Alexander Thompson.....	25.16	29	2191	M. S. Eastwood.....	43.00
16	1994	Charles B. Aul.....	26.33	29	2192	H. E. Emery.....	43.00
16	1995	John C. Powers.....	28.66	29	2193	George Goodpaster.....	43.00
16	1996	William H. Scott.....	27.83	29	2194	Benjamin C. Gowan.....	43.00
16	1997	Justin Edwards.....	150.00	29	2195	Ed. Hagans.....	43.00
16	1998	Joel Wolverton.....	100.00	29	2196	Joseph Kerr.....	43.00
16	1999	A. B. Wells.....	140.00	29	2197	William C. Medbury.....	43.00
16	2000	J. W. Staples.....	23.50	29	2198	Elijah Prine.....	43.00
27	2024	Hugh Burns.....	29.19	29	2199	Reuben Parish.....	43.00
Nov. 10	2078	George A. Thurston.....	210.00	29	2200	Joseph Richards.....	43.00
29	2102	George W. Durham.....	43.00	29	2201	Moses Stoppard.....	43.00
29	2103	Martin Sherman.....	43.00	29	2202	John M. Williams.....	43.00
29	2104	Eli B. Dunning.....	43.00	Dec. 8	2209	Richard Armstrong.....	43.33
29	2105	John McNamara.....	43.00	8	2210	Charles Hodgman.....	39.50
29	2106	Warren Godfrey.....	43.00	8	2211	P. Obershaw.....	61.33
29	2107	Charles M. Beard.....	43.00	8	2212	E. J. Davis.....	43.50
29	2108	E. B. Hagans.....	43.00	8	2213	John N. Hamilton.....	43.33
29	2109	Henry K. Wicks.....	252.46	8	2214	A. B. Wells.....	20.70
29	2110	L. J. Whitney.....	50.00	8	2216	Samuel Hilton.....	43.00
29	2111	Justin Edwards.....	64.75	8	2217	H. C. Osborn.....	43.00
29	2112	A. B. Wells.....	70.00	8	2218	George M. Thomas.....	43.00
27	2113	W. H. Clark.....	150.00	8	2219	A. Koneman.....	1,247.00
27	2114	Wm. Wallace.....	241.00	8	2220	W. H. Clark.....	64.76
27	2115	E. B. Zabriskie.....	659.20	8	2221	John Littlefield.....	164.76
27	2135	James A. Wilkinson.....	100.00	8	2222	J. B. Robinson.....	43.33
27	2136	Albert C. White.....	43.50	8	2223	Wm. Rafferty.....	43.00
27	2137	George Inks.....	43.00	8	2224	Isaac Van Valken- berg.....	43.00
27	2138	James L. Sanborn.....	43.00	8	2225	James H. Sackett.....	43.00
27	2139	Isaac Hickerson.....	43.00	8	2226	A. Koneman.....	1,677.00
27	2140	Frank Marion.....	43.00	8	2227	A. Koneman.....	258.00
27	2141	Peter Brocha.....	43.00	8	2228	Solomon Gee.....	43.00
27	2142	Charles B. Blanchard.....	43.00	8	2229	James B. Jones.....	43.00
27	2143	Hubert Besat.....	43.00	19	2287	Wm. Morat.....	43.00
27	2144	Geo. W. Bibbins.....	36.83	19	2288	James E. O'Reilly.....	43.00
27	2145	John T. Cassidy.....	43.00	19	2289	William H. Desmore or Desmondes.....	43.00
27	2146	John Dolan.....	43.00	19	2290	William S. Alexander.....	43.00
27	2147	A. W. Faxon.....	43.00	19	2291	William Ellsworth.....	104.33
27	2148	Jos. Good.....	43.00	1866.			
27	2149	Jos. Johannimgier.....	43.00	Jan. 29	2601	Milo George.....	391.50
27	2150	Frank Lapoint.....	43.00	29	2602	A. J. Close.....	54.25
27	2151	Charles Lynch.....	43.00	29	2603	James A. Wilkerson.....	50.00
27	2152	Joseph W. Lee.....	43.00	29	2604	G. J. Lansing.....	189.75
27	2153	John McName.....	43.00	29	2605	D. H. Pine.....	89.16
27	2154	M. H. Myers.....	43.00	29	2606	William Wallace.....	130.30
27	2155	Edward Neal.....	36.00	29	2607	M. Ahern.....	48.84
27	2156	S. E. Robinson.....	43.00	29	2608	Charles C. Higgins.....	48.84
27	2157	William Robinson.....	43.00	29	2609	J. W. Johnson.....	48.84
27	2158	H. K. Smith.....	43.00	29	2610	J. Quigley.....	48.84
27	2159	S. B. Sample.....	43.00	29	2611	J. Rossinger.....	48.84
27	2160	George W. White.....	43.00	29	2612	S. M. Ballard.....	48.84
27	2161	Henry Young.....	43.00	29	2613	S. Dunn.....	48.84
27	2162	John Armstrong.....	43.00	29	2614	J. N. Merrett.....	48.84
27	2163	Edwin Billings.....	43.00	29	2615	J. W. Thompson.....	49.50
27	2164	Joseph Cullen.....	43.00	29	2616	C. H. Vessahoyle.....	48.84
27	2165	Samuel Chambers.....	43.00	29	2617	T. Zacariah.....	48.84
27	2166	James E. Dickerson.....	43.00	29	2618	William Barrett.....	110.33
27	2167	Samuel Eagles.....	43.00	29	2620	M. C. Bolinge.....	48.84
27	2168	L. W. Flye.....	43.00	29	2621	J. A. Belt.....	48.84
27	2169	Charles Geisbach.....	43.00	29	2622	J. Carey.....	48.84
27	2170	A. F. Gordon.....	43.00	29	2623	J. Craddick.....	48.84
27	2171	H. Henning.....	43.00	29	2624	J. Clark.....	48.84
27	2172	N. Hazel or Hagat.....	43.00	29	2625	M. Crowley.....	48.67
29	2173	Thomas Hall.....	43.00	29	2626	P. Kavanua.....	48.84
29	2174	C. H. Kibbe.....	43.00	29	2627	J. S. Collins.....	50.50
29	2175	James Lindsey.....	43.00	29	2628	C. Conrad.....	48.84
29	2176	John Mulligan.....	61.33	29	2629	James Davis.....	48.84
29	2177	John Mulligan.....	43.00				
29	2178	Peter Meyer.....	43.00				

STATEMENT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1866.				1866.			
Jan. 29	2650	J. Dronett	\$48.84	Jan. 29	2711	H. Pierce	\$47.50
29	2631	J. or G. W. Devers.....	48.84	29	2712	J. M. or W. Preston.....	47.50
29	2632	H. S. Desmerett.....	48.84	29	2713	D. Park	47.00
29	2633	A. Dunn	48.84	29	2714	G. W. Ruttan.....	47.50
29	2634	J. Evens.....	48.84	29	2715	H. W. Sawyer.....	47.50
29	2635	N. Gunther.....	48.84	29	2716	W. T. Stephens.....	47.50
29	2636	J. Goff or Gough.....	48.84	29	2717	George Sutherland.....	47.50
29	2637	S. Crouse	48.84	29	2718	J. O'Sullivan.....	47.50
29	2638	T. Green	48.84	29	2719	S. B. Shoemaker.....	47.50
29	2639	G. E. Gilson.....	48.84	29	2720	B. F. Settle	47.50
29	2640	T. F. Harrington.....	50.50	29	2721	E. M. Shipley.....	47.50
29	2641	H. M. Harris.....	48.84	29	2722	David Smith.....	47.50
29	2642	Pat Hennessy.....	48.84	29	2723	George H. McCullum.....	47.50
29	2643	Huston Williams.....	48.84	29	2724	J. Turnley.....	47.50
29	2644	H. Humphrey.....	48.84	29	2725	George Parker.....	47.50
29	2645	E. C. Lynn.....	48.84	29	2726	A. E. Townley, or Townley.....	47.50
29	2646	F. W. Lohyde.....	48.84	29	2727	William Thompson.....	47.50
29	2647	S. W. Lawson.....	48.84	29	2728	Ed. Lade.....	47.50
29	2648	J. G. J. Lansing.....	12.50	29	2729	De Witt Taplan.....	47.50
29	2649	P. Lyon.....	48.84	29	2730	S. H. Tuttle.....	47.50
29	2650	F. Morlett.....	48.84	29	2731	A. D. Vanreese.....	47.50
29	2651	L. D. McIntosh.....	51.00	29	2732	J. P. Wheeler.....	48.84
29	2652	F. Miller.....	48.84	29	2733	R. C. Wilcox.....	47.50
29	2653	Edward Morgan.....	48.84	29	2734	Dan Winfield.....	47.50
29	2654	L. C. Nelson.....	48.84	29	2735	Ed. Warren.....	47.50
29	2655	J. H. O'Brien.....	48.90	29	2736	J. G. Kelley.....	210.00
29	2656	J. B. Robotham.....	48.84	29	2737	G. Vanderhorf.....	144.25
29	2657	M. J. Ryan.....	48.84	29	2738	David Love.....	173.34
29	2658	H. Richards.....	48.84	29	2739	George Broesch.....	48.84
29	2659	J. Richmond.....	48.84	29	2740	D. Casey.....	48.84
29	2660	M. W. Stone.....	48.84	29	2741	S. T. E. England.....	48.84
29	2661	S. Summers.....	48.84	29	2742	A. J. Grimes.....	48.84
29	2662	J. Sherlock.....	48.84	29	2743	J. Lonergan.....	48.84
29	2663	T. H. Steen.....	47.84	29	2744	C. C. Mills.....	48.84
29	2664	I. H. or N. Sherman.....	47.84	29	2745	F. Woods.....	50.17
29	2665	G. E. Thomas.....	48.84	29	2746	G. E. Ball.....	48.84
29	2666	J. Turnbull.....	48.84	29	2747	L. J. Crombie.....	48.84
29	2667	S. W. Wardell.....	48.84	29	2748	S. A. Denimore.....	48.84
29	2668	J. J. Woods.....	44.50	29	2749	N. R. Warner.....	48.84
29	2669	A. Wood.....	48.48	29	2750	E. Moreledge.....	48.84
29	2670	J. Wilson.....	48.48	29	2751	W. R. Appleton.....	48.84
29	2671	W. G. Seamands.....	187.50	29	2752	William A. Ables.....	48.84
29	2672	John or Jotham Burns.....	47.50	29	2753	John Boulware.....	48.84
29	2673	J. A. Bird.....	47.50	29	2754	G. E. Berry.....	48.84
29	2674	J. Kellison.....	47.50	29	2755	F. M. Buck.....	48.84
29	2675	William Golt.....	47.50	29	2756	Thomas Bowen.....	48.84
29	2676	A. Henley.....	47.50	29	2757	R. S. Breeden.....	48.84
29	2677	T. N. Roussin.....	47.50	29	2758	G. W. Bradley.....	48.84
29	2678	J. H. Sanborn.....	47.50	29	2759	Charles Bowring.....	48.84
29	2679	E. D. Sherrill.....	47.50	29	2760	George W. Commins.....	48.84
29	2680	J. M. D. Warfield.....	47.50	29	2761	John Chavis.....	48.84
29	2681	C. W. Thornton.....	47.50	29	2762	W. J. Cook.....	48.84
29	2682	G. H. Ackler.....	47.50	29	2763	J. V. Cook.....	48.84
29	2683	J. W. Brink.....	47.50	29	2764	S. Campbell.....	48.84
29	2684	A. C. Blanchard.....	47.50	29	2765	L. Coppers.....	48.84
29	2685	E. D. Blood.....	47.50	29	2766	W. A. Culberson.....	48.84
29	2686	W. Brooks.....	47.50	29	2767	C. C. Carter.....	48.84
29	2687	J. C. G. Ceregin.....	47.50	29	2768	J. Corquillot.....	48.84
29	2688	J. Crozer.....	47.50	29	2769	James Dyer.....	48.84
29	2689	B. F. Currier.....	47.50	29	2770	J. Diamond.....	48.84
29	2690	G. A. Enbanks.....	47.50	29	2771	C. De La Cruz.....	48.84
29	2691	W. W. Easterbrook, jr.....	47.50	29	2772	G. M. Chase.....	48.84
29	2692	George W. Evans.....	47.50	29	2773	T. B. Fitzhugh.....	48.84
29	2693	George Ford.....	47.50	29	2774	Jesse Fox.....	48.84
29	2694	J. Ferris.....	47.50	29	2775	T. Gilloux.....	48.84
29	2695	N. W. Fish.....	47.50	29	2776	R. W. Gile.....	48.84
29	2696	L. Grinnell.....	47.50	29	2777	R. Gestelle.....	48.84
29	2697	G. or William Gould.....	47.50	29	2778	N. C. Hinkleley.....	48.84
29	2698	M. Garlon.....	47.50	29	2779	F. S. Hubbard.....	48.84
29	2699	C. L. Hardy.....	47.50	29	2780	A. Harris.....	48.84
29	2700	N. F. Hedrick.....	47.50	29	2781	L. Heard.....	48.84
29	2701	J. M. Lowrie.....	47.50	29	2782	T. Hough.....	48.84
29	2702	C. Leonard.....	47.50	29	2783	P. Howard.....	48.84
29	2703	A. Long.....	47.50	29	2784	B. E. Hutchinson.....	50.67
29	2704	M. F. Mead.....	47.50	29	2785	R. P. Knapp.....	48.84
29	2705	N. McNaughton.....	47.50	29	2786	D. Love.....	11.67
29	2706	R. Morleth.....	47.50	29	2787	H. J. Locke.....	48.84
29	2707	Jacob Meyers.....	47.50	29	2788	William A. Lyon.....	45.00
29	2708	F. Miller.....	47.50	29	2789	J. B. Longeo.....	48.84
29	2709	S. Marshall.....	47.50	29	2790	B. E. Loren.....	48.84
29	2710	A. Parks.....	47.50				

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1866.				1866.			
Jan. 29	2791	M. Masseth	\$48. 84	May 31	3638	H. M. Ellsworth	\$50. 00
29	2792	D. McVey	48. 84	31	3639	Robert F. Frisbie	67. 67
29	2793	Alex. Mitchell	48. 84	31	3640	L. J. Whitney	200. 00
29	2794	M. McCoy	48. 84	June 16	3658	Dennis Weyer	48. 84
29	2795	J. B. McGee	48. 84	16	3659	John H. Clifford	48. 84
29	2796	Thomas Mulloy	48. 84	16	3660	Michael Savage	48. 84
29	2797	P. L. Nutting	48. 84	16	3661	George A. Thurston	52. 50
29	2798	Eugene O'Neil	48. 84	16	3662	A. M. Newton	60. 50
29	2799	E. or G. D. Phelps	48. 84	16	3663	James A. Wilkinson	50. 00
29	2800	M. N. Rhoades	48. 84	16	3664	James Byrne	42. 00
29	2801	J. M. Reno	48. 84	16	3665	F. P. Blowers	65. 00
29	2802	W. Rowley	48. 84	16	3666	F. P. Blowers	8. 66
29	2803	E. Riendan	48. 84	16	3667	Isan Grogan	50. 00
29	2804	William Robinson	48. 84	16	3668	J. D. Arnold	65. 00
29	2805	Fred Reeve	48. 84	16	3669	J. D. Arnold	11. 34
29	2806	J. J. Smith	48. 84	16	3670	S. J. Keeler	65. 00
29	2807	B. Stauffer	48. 84	16	3671	S. J. Keeler	10. 84
29	2808	John Shaw	48. 84	16	3672	H. C. Leech	65. 00
29	2809	A. S. Kinkle	48. 84	16	3673	H. C. Leech	10. 84
29	2810	Geo. M. or W. Sigler	48. 84	16	3674	William McCaffery	65. 00
29	2811	William Smith	48. 84	16	3675	William McCaffery	10. 84
29	2812	E. F. Scott	32. 16	16	3676	L. Singleton	50. 00
29	2813	William J. Tasco	48. 84	16	3677	Zebulon Stokes	50. 00
29	2814	F. M. Voight	49. 66	16	3678	F. M. White	65. 00
29	2815	A. S. or G. Van Meter	44. 34	16	3679	F. M. White	10. 00
29	2816	A. F. W. Winter	48. 84	16	3680	J. H. Marshall	65. 00
29	2817	Richard Williams	48. 84	16	3681	J. H. Marshall	9. 33
29	2818	George B. Wallace	48. 84	16	3682	J. C. Quayle	65. 00
29	2819	B. Winstow	48. 84	16	3683	J. C. Quayle	10. 34
29	2820	James W. Warden	48. 84	16	3684	George Stoll	65. 00
29	2821	Henry Willis	48. 84	16	3685	George Stoll	10. 50
29	2822	A. H. Yocum	48. 84	16	3686	Robert Joyce	66. 00
29	2823	E. A. Young	48. 84	16	3687	Daniel Hughes	43. 00
29	2824	Oscar Jewett	522. 50	16	3745	Sylvester Bouch	60. 84
29	2825	John Taylor	43. 00	16	3746	William F. Berry	65. 00
29	2826	H. Eigenellig	43. 00	16	3747	William F. Berry	14. 33
29	2827	William Young	43. 00	16	3748	William H. Chipman	65. 00
Feb. 6	2934	Martin E. Kean	48. 84	16	3749	William H. Chipman	12. 50
6	2935	Jacob Van Doren	47. 50	16	3750	Erl Caters	65. 00
6	2936	John W. Martin	48. 84	16	3751	Erl Caters	12. 84
6	2937	Daniel S. McKay	48. 84	16	3752	M. Duffey	65. 00
Mar. 7	3447	N. McGuone	48. 84	16	3753	M. Duffey	12. 67
7	3448	George C. Welch	48. 84	16	3754	Thomas A. Frazer	65. 00
7	3449	J. R. Hamilton	48. 84	16	3755	Thomas A. Frazer	14. 33
7	3450	Patrick Reilly	48. 84	16	3756	Ira J. Harder	65. 00
7	3451	James J. Hutchinson	48. 84	6	3757	Ira J. Harder	13. 16
7	3452	John E. Howe	47. 50	6	3758	F. M. Mounts	65. 00
7	3453	James Leonard	47. 50	6	3759	F. M. Mounts	14. 00
7	3454	Samuel C. Day	47. 67	6	3760	J. J. Anderson	65. 00
7	3455	W. Govenlock	47. 50	6	3761	J. J. Anderson	11. 34
7	3456	James Dougherty	47. 50	6	3762	William Bronson	65. 00
7	3457	J. T. Leonard	47. 50	6	3763	William Bronson	12. 00
7	3458	William Smith	47. 50	6	3764	James Blaslin	65. 00
7	3459	Robert Elliott	47. 50	6	3765	James Blaslin	11. 67
7	3460	Ign. Graham	47. 50	6	3766	Andrew Coulter	65. 00
7	3461	John Rogers	40. 84	6	3767	Andrew Coulter	10. 00
7	3462	J. B. Libbey	48. 84	6	3768	E. C. Dunning	65. 00
7	3463	Alex. Dickson	43. 00	6	3769	E. C. Dunning	11. 00
7	3464	James C. Palmer	43. 00	6	3770	James Dolan	65. 00
7	3465	Joseph F. Hewett	43. 00	6	3771	James Dolan	11. 67
21	3504	James H. Stewart	606. 67	6	3772	Peter Demitz	65. 00
21	3505	George Brumfield	47. 50	6	3773	Peter Demitz	11. 16
21	3506	Simon L. Coen	47. 50	6	3774	S. R. Edmison	65. 00
21	3507	Jared Grover	47. 50	6	3775	S. R. Edmison	13. 50
21	3508	Henry Heusner	47. 50	6	3776	James P. Fagan	65. 00
21	3510	T. M. Roussin	47. 50	6	3777	James P. Fagan	13. 33
21	3512	John U. Tolles	290. 84	6	3778	Dayton Field	65. 00
21	3513	William Urtel	47. 50	6	3779	Dayton Field	12. 00
21	3514	Samuel or Lemuel G. Wilson	47. 50	6	3780	Thomas Fitzpatrick	13. 16
21	3515	Charles H. Judd	43. 00	6	3781	Thomas Fitzpatrick	13. 16
21	3516	Henry E. Scott	43. 00	6	3782	Richard Grace	65. 00
21	3517	G. M. Thurlow	47. 50	6	3783	Richard Grace	10. 16
April 26	3559	Jno. Farnan or Farman	43. 00	6	3784	F. J. Haight	65. 00
26	3560	James S. Warren	282. 50	6	3785	F. J. Haight	11. 50
26	3561	E. B. Zabriskie	140. 00	6	3786	M. Handlin	65. 00
26	3562	R. A. Fitch	48. 84	6	3787	M. Handlin	11. 16
May 23	3622	Adolph Hanson	48. 83	6	3788	M. J. Hay	65. 00
23	3623	John W. Thomas	29. 50	6	3789	M. J. Hay	11. 16
31	3624	William Ayer	48. 84	6	3790	William M. Huptill	65. 00
				6	3791	William M. Huptill	13. 10

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount	
1866.				1866.				
July	6	3792	G. R. Kellogg	Aug.	4	3914	John McDonald	\$17.00
	6	3793	G. R. Kellogg		4	3915	William C. Matlock	65.00
	6	3794	B. F. Logan		4	3916	William C. Matlock	16.00
	6	3795	Henry McQuaid		4	3917	John L. Nelson	65.00
	6	3796	Henry McQuaid		4	3918	John L. Nelson	17.00
	6	3797	James Mullett		4	3919	Isaac Sanderson	65.00
	6	3798	James Mullett		4	3920	Isaac Sanderson	17.00
	6	3799	George W. Norton		4	3921	Smith Stewart	65.00
	6	3800	George W. Norton		4	3922	Smith Stewart	15.33
	6	3801	C. Ottman		4	3923	Pat Walsh	65.00
	6	3802	C. Ottman		4	3924	Pat Walsh	17.00
	6	3803	George Peterson		4	3925	Jos. M. Westwood	65.00
	6	3804	George Peterson		4	3926	Jos. M. Westwood	17.00
	6	3805	J. F. Pennoyer		4	3927	James S. Warren	25.00
	6	3806	J. F. Pennoyer		4	3928	James S. Warren	85.00
	6	3807	Thomas Ryan		4	3929	James Atkins	65.00
	6	3808	Thomas Ryan		4	3930	James Atkins	17.00
	6	3809	John Rush		4	3931	Frank Bauer	65.00
	6	3810	John Rush		4	3932	Frank Bauer	17.00
	6	3811	G. W. Smith		4	3933	Samuel Bunce	65.00
	6	3812	G. W. Smith		4	3934	Samuel Bunce	13.33
	6	3813	E. P. Thomas		4	3935	Robert Bell	65.00
	6	3814	E. P. Thomas		4	3936	Robert Bell	15.00
	6	3815	R. C. Payne		4	3937	F. G. Burton	65.00
	6	3816	William C. Bell		4	3938	F. G. Burton	17.00
	6	3817	Thomas Bryson		4	3939	William H. Bennett	65.00
24	3818	B. F. Logan	63.33	4	3940	William H. Bennett	17.00	
24	3819	James K. Young	65.00	4	3941	John Clark	65.00	
24	3820	James K. Young	9.16	4	3942	John Clark	17.00	
24	3821	Philip Bonham	65.00	4	3943	Henry Curren	65.00	
24	3822	Philip Bonham	13.33	4	3944	Henry Curren	17.00	
24	3823	J. F. Barrett or Barnett	65.00	4	3945	John Cone	65.00	
24	3824	J. F. Barrett or Barnett	13.33	4	3946	John Cone	17.00	
24	3825	Samuel Comeggs	65.00	4	3947	F. S. Dickson	65.00	
24	3826	Samuel Comeggs	14.66	4	3948	F. S. Dickson	17.00	
24	3827	A. Durfee	65.00	4	3949	John H. Davis	65.00	
24	3828	A. Durfee	13.33	4	3950	John H. Davis	17.00	
24	3829	M. B. Hoyt	65.00	4	3951	Reuben Ferris	55.00	
24	3830	M. B. Hoyt	13.33	4	3952	Reuben Ferris	17.00	
24	3831	George J. Jones	65.00	4	3953	M. J. Fontz	65.00	
24	3832	George J. Jones	8.84	4	3954	M. J. Fontz	17.00	
24	3833	S. McCall	65.00	4	3955	Sol Hayworth	65.00	
24	3834	S. McCall	13.33	4	3956	Sol Hayworth	17.00	
24	3835	A. Opelesley	65.00	4	3957	Samuel Hartman	48.50	
24	3836	A. Opelesley	14.67	4	3958	Samuel Hartman	16.50	
24	3837	Charles Perry	65.00	4	3959	Samuel Hartman	17.00	
24	3838	Charles Perry	13.50	4	3960	John Harder	65.00	
24	3839	John Thoroughman	65.00	4	3961	John Harder	17.00	
24	3840	John Thoroughman	14.00	4	3962	Alfred Holder	65.00	
24	3841	S. V. Ables	65.00	4	3963	Alfred Holder	17.00	
24	3842	S. V. Ables	17.00	4	3964	Abram Harder	65.00	
24	3843	Moses Austin	65.00	4	3965	Abram Harder	17.00	
24	3844	Moses Austin	17.00	4	3966	E. H. Johnson	65.00	
24	3845	Rasmus Berry	65.00	4	3967	E. H. Johnson	17.00	
24	3846	Rasmus Berry	17.00	4	3968	Charles Jarrett	65.00	
24	3847	John J. Briggs	65.00	4	3969	Charles Jarrett	17.00	
24	3848	John J. Briggs	17.00	4	3970	Otis W. Johnson	60.00	
24	3849	John Hopkins	65.00	4	3971	S. L. Jacobs	65.00	
24	3850	John Hopkins	17.00	4	3972	S. L. Jacobs	17.00	
24	3851	Otto Ludderwig	65.00	4	3973	Peter McKeown	65.00	
24	3852	Otto Ludderwig	17.00	4	3974	Peter McKeown	17.00	
24	3853	James C. Neff	65.00	4	3975	Ed. McKenzie	65.00	
24	3854	James C. Neff	15.83	4	3976	Ed. McKenzie	17.00	
24	3855	Alex Thompson	65.00	4	3977	John R. Nugent	65.00	
24	3856	Alex Thompson	17.00	4	3978	John R. Nugent	17.00	
Aug.	4	3898	Noyes Baldwin	4	3979	Henry Nutt	62.33	
	4	3899	E. B. Zabriskie	4	3980	Henry Nutt	17.00	
	4	3900	John Andrew	4	3981	Felix O'Neil	65.00	
	4	3901	John Andrew	4	3982	Felix O'Neil	16.00	
	4	3902	Charles B. Dunn	4	3983	William O'Neil	30.00	
	4	3903	Leon Gris	4	3984	William O'Neil	30.84	
	4	3904	Leon Gris	4	3985	J. M. Plaisted	65.00	
	4	3905	F. W. Iserman	4	3986	J. M. Plaisted	17.00	
	4	3906	F. W. Iserman	4	3987	John Robinson	65.00	
	4	3907	James C. Logan	4	3988	John Robinson	17.00	
	4	3908	James C. Logan	4	3989	A. S. Robertson	65.00	
	4	3909	Pat Mooney	4	3990	A. S. Robertson	17.00	
	4	3910	Pat Mooney	4	3991	William Roberts	65.00	
	4	3911	Pat McNickle	4	3992	William Roberts	17.00	
	4	3912	Pat McNickle	4	3993	Rodney Shoemaker	65.00	
	4	3913	John McDonald	4	3994	Rodney Shoemaker	17.00	

CLAIMS OF THE STATE OF NEVADA.

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.
1886.				1886.			
Aug.	4 3995	Ang. Schneider.....	\$65.00	Aug.	4 4074	Thomas Bowman.....	\$17.00
	4 3996	Aug. Schneider.....	17.00		4 4075	J. Brownstine.....	65.00
	4 3997	James Shields.....	65.00		4 4076	J. Brownstine.....	17.00
	4 3998	James Shields.....	17.00		4 4077	M. Corcoran.....	65.00
	4 3999	John Schaster.....	65.00		4 4078	M. Corcoran.....	17.00
	4 4000	John Schaster.....	17.00		4 4079	Jos. Davis.....	65.00
	4 4001	N. L. Shaw.....	65.00		4 4080	Jos. Davis.....	17.00
	4 4002	N. L. Shaw.....	17.00		4 4081	George R. Day.....	65.00
	4 4003	William H. Scott.....	65.00		4 4082	George R. Day.....	17.00
	4 4004	William H. Scott.....	17.00		4 4083	Max Deistberg.....	65.00
	4 4005	James H. Mathewson.....	430.50		4 4084	Max Deistberg.....	17.00
	4 4006	James H. Mathewson.....	119.00		4 4085	A. E. Easterbrook.....	65.00
	4 4007	James H. Stewart.....	25.00		4 4086	A. E. Easterbrook.....	17.00
	4 4008	James H. Stewart.....	79.16		4 4087	William Edwards.....	65.00
	4 4009	L. C. Cornell.....	65.00		4 4088	William Edwards.....	17.00
	4 4010	L. C. Cornell.....	10.00		4 4089	K. Fleessenhaur.....	65.00
	4 4011	James C. McGuire.....	65.00		4 4090	K. Fleessenhaur.....	17.00
	4 4012	James C. McGuire.....	15.16		4 4091	C. Florine.....	65.00
	4 4013	Sol M. Taylor.....	65.00		4 4092	C. Florine.....	17.00
	4 4014	Sol M. Taylor.....	11.50		4 4093	P. W. Fisher.....	65.00
	4 4015	George R. Hellerman.....	65.00		4 4094	P. W. Fisher.....	15.00
	4 4016	George R. Hellerman.....	17.00		4 4095	David Hoge.....	65.00
	4 4017	M. Jernegan.....	65.00		4 4096	David Hoge.....	17.00
	4 4018	M. Jernegan.....	17.00		4 4097	Frank Hohman.....	65.00
	4 4019	Jesse Jentry, or Gentry.....	65.00		4 4098	Frank Hohman.....	17.00
	4 4020	Jesse Jentry, or Gentry.....	17.00		4 4099	Ed. Holske.....	65.00
	4 4021	J. J. Jackson.....	65.00		4 4100	Ed. Holske.....	17.00
	4 4022	J. J. Jackson.....	17.00		4 4101	A. J. Keith.....	65.00
	4 4023	John Kyle.....	65.00		4 4102	A. J. Keith.....	17.00
	4 4024	John Kyle.....	13.00		4 4103	William Killion.....	65.00
	4 4025	Andrew Kootz.....	65.00		4 4104	William Killion.....	17.00
	4 4026	Andrew Kootz.....	17.00		4 4105	Foster Lincoln.....	65.00
	4 4027	B. J. Lee.....	65.00		4 4106	Foster Lincoln.....	17.00
	4 4028	B. J. Lee.....	8.33		4 4107	Zac. Mitchell.....	65.00
	4 4029	James Munroe.....	65.00		4 4108	Zac. Mitchell.....	17.00
	4 4030	James Munroe.....	17.00		4 4109	John Marshall.....	65.00
	4 4031	William Minner.....	65.00		4 4110	John Marshall.....	17.00
	4 4032	William Minner.....	17.00		4 4111	M. McMahon.....	65.00
	4 4033	L. A. Myers.....	65.00		4 4112	M. McMahon.....	17.00
	4 4034	L. A. Myers.....	17.00		4 4113	R. P. McAuliffe.....	65.00
	4 4035	F. M. Norval.....	65.00		4 4114	R. P. McAuliffe.....	17.00
	4 4036	F. M. Norval.....	17.00		4 4115	L. M. Meallo.....	40.33
	4 4037	Jos. R. Robinson.....	65.00		4 4116	P. Martin.....	65.00
	4 4038	Jos. R. Robinson.....	17.00		4 4117	P. Martin.....	17.00
	4 4039	Jos. Read.....	65.00		4 4118	George D. Rush.....	65.00
	4 4040	Jos. Read.....	17.00		4 4119	George D. Rush.....	17.00
	4 4041	John A. Silvers.....	65.00		4 4120	Charles Reiz.....	65.00
	4 4042	John A. Silvers.....	17.00		4 4121	Charles Reiz.....	17.00
	4 4043	J. A. Stewart.....	65.00		4 4122	John Ratigan.....	65.00
	4 4044	J. A. Stewart.....	17.00		4 4123	John Ratigan.....	15.16
	4 4045	G. D. Schell.....	65.00		4 4124	John Sullivan.....	65.00
	4 4046	G. D. Schell.....	17.00		4 4125	John Sullivan.....	17.00
	4 4047	John A. Spencer.....	30.00		4 4126	Thornton Sleeth.....	65.00
	4 4048	John A. Spencer.....	30.50		4 4127	Thornton Sleeth.....	17.00
	4 4049	S. B. Stamper.....	65.00		4 4128	James Scull.....	65.00
	4 4050	S. B. Stamper.....	17.00		4 4129	James Scull.....	17.00
	4 4051	Richard C. White.....	65.00		4 4130	B. M. Smedley.....	65.00
	4 4052	Richard C. White.....	17.00		4 4131	B. M. Smedley.....	17.00
	4 4053	John H. Dalton.....	35.00		4 4132	Henry Waters.....	65.00
	4 4054	John H. Dalton.....	119.00		4 4133	Henry Waters.....	17.00
	4 4055	D. R. Firman.....	275.00		4 4134	John Whelan.....	65.00
	4 4056	D. R. Firman.....	85.00		4 4135	John Whelan.....	17.00
	4 4057	L. P. Howell.....	65.00		4 4136	Henry Ward.....	65.00
	4 4058	L. P. Howell.....	17.00		4 4137	Henry Ward.....	17.00
	4 4059	William R. Jones.....	65.00		4 4138	John Walsh.....	65.00
	4 4060	William R. Jones.....	17.00		4 4139	John Walsh.....	17.00
	4 4061	John Johnson.....	65.00		4 4140	Oscar Jewett.....	161.34
	4 4062	John Johnson.....	17.00		4 4141	Oscar Jewett.....	129.50
	4 4063	B. J. W. Kootz.....	65.00		4 4142	W. W. Boatwright.....	65.00
	4 4064	B. J. W. Kootz.....	17.00		4 4143	W. W. Boatwright.....	18.50
	4 4065	Charles Meserve.....	65.00		4 4144	M. L. Courtney.....	65.00
	4 4066	Charles Meserve.....	17.00		4 4145	M. L. Courtney.....	18.50
	4 4067	R. C. McKenzie.....	65.00		4 4146	Charles Frickler.....	65.00
	4 4068	R. C. McKenzie.....	17.00		4 4147	Charles Frickler.....	18.50
	4 4069	Thomas H. Aikins.....	65.00		4 4148	M. S. Fry.....	65.00
	4 4070	Thomas H. Aikins.....	15.84		4 4149	M. S. Fry.....	18.50
	4 4071	Benjamin Brown.....	126.33		4 4150	Henry Finley.....	65.00
	4 4072	Benjamin Brown.....	17.00		4 4151	Henry Finley.....	18.50
	4 4073	Thomas Bowman.....	65.00		4 4152	M. Gehrum.....	65.00
					4 4153	M. Gehrum.....	18.50
					4 4154	Ed. Harris.....	65.00

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	Warrant.	To whom issued.	Amount.	Date	Warrant.	To whom issued.	Amount.
1866.				1866.			
Aug. 4	4155	Ed. Harris.....	\$18.50	Aug. 4	4253	Edward J. Soulsby....	\$12.00
4	4156	B. F. McCreedy.....	65.00	4	4254	John Campbell.....	65.00
4	4157	B. F. McCreedy.....	18.50	4	4255	John Campbell.....	17.00
4	4158	Jackson Mowbray.....	65.00	4	4256	Maurice Geary.....	65.00
4	4159	Jackson Mowbray.....	18.50	4	4257	Maurice Geary.....	17.00
4	4160	Jos. J. Miesen.....	65.00	4	4258	E. Lewitzky.....	65.00
4	4161	Jos. J. Miesen.....	18.50	4	4259	E. Lewitzky.....	17.00
4	4162	William J. Palmer.....	65.00	4	4260	E. P. Maynard.....	65.00
4	4163	William J. Palmer.....	18.50	4	4261	E. P. Maynard.....	17.00
4	4164	A. Aldrich.....	65.00	4	4262	John O'Brien.....	65.00
4	4165	A. Aldrich.....	18.50	4	4263	John O'Brien.....	17.00
4	4166	Peter Benedict.....	65.00	4	4264	L. M. Spencer.....	65.00
4	4167	Peter Benedict.....	18.50	4	4265	L. M. Spencer.....	17.00
4	4168	A. Barrett.....	65.00	4	4266	William Walsh.....	65.00
4	4169	A. Barrett.....	18.50	4	4267	William Walsh.....	17.00
4	4170	M. G. Bannister.....	65.00	4	4268	George Emmerson.....	65.00
4	4171	M. G. Bannister.....	18.50	4	4269	George Emmerson.....	18.50
4	4172	Peter Campbell.....	65.00	27	4270	H. E. Murray.....	65.00
4	4173	Peter Campbell.....	18.50	27	4271	H. E. Murray.....	18.50
4	4174	Charles H. Dietz.....	65.00	27	4272	Xavier Pasqueir.....	65.00
4	4175	Charles H. Dietz.....	18.50	27	4273	Xavier Pasqueir.....	18.50
4	4176	Dayid B. Davis.....	65.00	27	4332	Adam Anlbuch.....	65.00
4	4177	Dayid B. Davis.....	18.50	27	4333	Adam Anlbuch.....	17.00
4	4178	John C. Egan.....	65.00	27	4334	George Nowitzkie.....	65.00
4	4179	John C. Egan.....	18.50	27	4335	George Nowitzkie.....	13.00
4	4180	A. G. Grant.....	65.00	27	4336	Peter S. Port.....	65.00
4	4181	A. G. Grant.....	18.50	27	4337	Peter S. Port.....	16.16
4	4182	William F. Johnson.....	65.00	27	4338	Charles P. Frost.....	65.00
4	4183	William F. Johnson.....	18.50	27	4339	Charles P. Frost.....	11.16
4	4184	Conrad F. Kircher.....	65.00	27	4340	George F. Kibling.....	65.00
4	4185	Conrad F. Kircher.....	18.50	27	4341	George F. Kibling.....	13.00
4	4186	Pat Kearney.....	65.00	27	4342	James Dill.....	65.00
4	4187	Pat Kearney.....	18.50	27	4343	James Dill.....	17.00
4	4188	Amasa Lahair.....	65.00	27	4344	James C. Flynn.....	65.00
4	4189	Amasa Lahair.....	18.50	27	4345	James C. Flynn.....	17.00
4	4190	Charles F. Lake.....	65.00	27	4346	J. M. Fulton.....	65.00
4	4191	Charles F. Lake.....	18.50	27	4347	J. M. Fulton.....	17.00
4	4192	Amos Lamson.....	65.00	27	4348	John Skelton.....	65.00
4	4193	Amos Lamson.....	18.50	27	4349	John Skelton.....	17.00
4	4194	N. P. Lake.....	65.00	27	4350	Thomas Shortreed.....	65.00
4	4195	N. P. Lake.....	18.50	27	4351	Thomas Shortreed.....	17.00
4	4196	H. Morris.....	65.00	27	4353	John C. Deaher.....	65.00
4	4197	H. Morris.....	18.50	27	4354	John C. Deaher.....	18.50
4	4198	Ed. McDonegh.....	65.00	27	4355	G. Mahler.....	65.00
4	4199	Ed. McDonegh.....	18.50	27	4356	G. Mahler.....	18.50
4	4200	George Millard.....	65.00	27	4357	George W. Rogers.....	65.00
4	4201	George Millard.....	18.50	27	4358	George W. Rogers.....	18.50
4	4202	James Nugent.....	65.00	27	4359	Charles D. St. Croix.....	65.00
4	4203	James Nugent.....	18.50	27	4360	Charles D. St. Croix.....	18.50
4	4204	William Ollhe.....	65.00	27	4361	Joseph Scherb.....	65.00
4	4205	William Ollhe.....	18.50	Oct. 9	4362	Joseph Scherb.....	18.50
4	4206	Floyd Potter.....	65.00	9	4363	John C. Shelby.....	65.00
4	4207	Floyd Potter.....	18.50	9	4364	John C. Shelby.....	18.50
4	4208	Oliver R. Pyatt, or Piatt.....	65.00	Nov. 13	4411	Job Hoxie.....	65.00
4	4209	Oliver R. Pyatt, or Piatt.....	18.50	13	4412	Job Hoxie.....	17.00
4	4210	Joseph Poss.....	65.00	20	4413	James A. Wilkinson.....	17.22
4	4211	Joseph Poss.....	18.50	20	4414	William Mulloy.....	43.00
4	4212	Joseph K. Ross.....	65.00	Dec. 11	4460	James F. Byrnes.....	65.00
4	4213	Joseph K. Ross.....	18.50	11	4461	James F. Byrnes.....	17.00
4	4214	James Scott.....	65.00	1867.			
4	4215	James Scott.....	18.50	Apr. 6	572	Thomas P. Hess.....	65.00
4	4216	A. B. Silvera.....	65.00	6	573	Thomas P. Hess.....	15.84
4	4217	A. B. Silvera.....	18.50	6	574	William A. Reid.....	51.67
4	4218	Robert B. Wynd.....	65.00	6	575	A. Fenstermaker.....	65.00
4	4219	Robert B. Wynd.....	18.50	6	576	A. Fenstermaker.....	14.50
4	4220	Theodore Wettergren.....	65.00	6	577	St. L. McNaughton.....	65.00
4	4221	Theodore Wettergren.....	18.50	6	578	St. L. McNaughton.....	15.84
4	4222	John B. Wilson.....	65.00	6	579	E. Langham.....	58.00
4	4223	John B. Wilson.....	18.50	6	580	E. Langham.....	2.00
4	4224	Frederick White.....	65.00	6	581	M. O. Garra.....	65.00
4	4225	Frederick White.....	18.50	6	582	M. O. Garra.....	17.00
4	4226	Noyes Baldwin.....	148.00	6	583	George W. Smith.....	43.00
4	4227	E. B. Zabriskie.....	110.84	6	584	H. M. Barnes.....	30.33
4	4228	Michael Davis.....	65.00	6	585	Thomas J. Bell.....	65.00
4	4229	Michael Davis.....	6.84	6	588	Thomas J. Bell.....	18.50
4	4230	H. H. Oates.....	65.00	6	587	Samuel McCook.....	65.00
4	4231	H. H. Oates.....	16.84	6	588	Samuel McCook.....	18.50
4	4232	Jos. H. Mathewson.....	325.83	6	589	Fred Kreitzer.....	65.00
4	4233	Edward J. Soulsby.....	65.00	6	590	Fred Kreitzer.....	18.50
				6	591	Alex Prado.....	65.00
				6	592	Alex Prado.....	18.50

CLAIMS OF THE STATE OF NEVADA.

ABSTRACT C.—Showing disbursements by the State of Nevada, etc.—Continued.

Date.	War-rant.	To whom issued.	Amount.	Date.	War-rant.	To whom issued.	Amount.	
1867.				1869.				
Apr. 15	650	Paul Sherman	\$65.00	May 25	866	Isaac Barton	\$65.00	
15	651	Paul Sherman	11.00	25	867	Isaac Barton	18.50	
June 6	770	William Nolan	65.00	Oct. 27	1183	Wm. S. McCormick ..	10.50	
6	771	William Nolan	15.83	27	1184	Wm. S. McCormick ..	65.00	
Aug. 8	935	George F. Anstin	36.33	1870.				
Sept. 23	1010	Isaac W. Godfrey	75.00	Sept. 8	558	Thomas J. Davis	82.00	
23	1011	A. N. Gray	30.00	1871.				
23	1012	A. N. Gray	35.00	Dec. 10	2178	William Aikens	65.16	
23	1013	A. N. Gray	17.00	1872.				
1868.				May 18	429	Michael Dunnigan ..	47.50	
Feb. 29	96	John W. Cummings ..	65.00	Grand total.....				96,054.78
29	97	John B. Babnis	65.00					
29	177	John W. Cummings ..	17.00					
29	118	John B. Babnis	17.00					

ABSTRACT D.—Showing liabilities assumed by the State of Nevada, and as successor to the Territory of Nevada, on account of costs, charges, and expenses for monthly pay to volunteer and military forces in the Territory and State of Nevada, in the service of the United States, and employed in the defense of the United States during the war of the rebellion.

Date.	No. war-rant.	Name—to whom issued.	Remarks.	Amount.
1865.				
June 28	1312	Fred Hesli	Certificate of service filed	\$36.50
31	1402	B. Fawcett	See 1448 for certificate filed	61.33
31	1441	Joseph Segur	do	27.83
Aug. 7	1517	A. D. Zelia	See 1489 for certificate filed	61.33
7	1571	James Williams	See 1489 power attorney filed	11.33
7	1590	Edwin White	See 1573 for certificate filed	8.50
7	1597	Samuel Ayres	do	8.83
7	1603	S. Bouck	See 1573 power attorney filed	8.50
7	1604	Frank Bauer	See 1573 for certificate filed	4.16
7	1619	S. Garrison	do	19.66
7	1629	Thomas Jewell	do	11.33
7	1643	A. G. Robertson	do	2.33
7	1654	Francis Sands	do	9.50
26	1666	G. Whitehead	See 1865 for certificate filed	61.33
26	1669	F. M. Blair	do	58.50
26	1676	B. S. Clements	do	56.33
26	1677	N. B. Common	do	34.00
26	1692	John McClusky	do	13.16
26	1699	H. Schlischtig	do	12.66
26	1700	John Tindle	do	13.83
26	1710	John B. Babin	See 1701 for certificate filed	19.00
26	1729	George Latham	do	61.33
26	1735	Hugh Miller	do	15.00
26	1824	W. J. Johnson	See 1823 for certificate filed	61.33
26	1834	Joseph Boley	do	6.66
26	1835	Joseph Payett	do	17.00
26	1837	Davis Steel	do	21.66
26	1848	George W. Thurlow	See 1841 for certificate filed	14.83
26	1851	E. Beamingthal	do	61.33
26	1887	William I. McGinnis	do	13.16
26	1907	A. J. Whitbeck	See 1841 for power attorney filed	52.83
26	1955	Albert Sumpter	See 1910 for certificate filed	3.00
Dec. 8	2215	Joel Wolverton	Certificate of service filed	50.00
1866.				
Jan. 29	2619	J. Boley	do	48.84
Mar. 21	3500	Harry Pierce	do	47.50
	3511	James H. Sanborn	do	47.50
Aug. 27	4248	Richard A. Fitch	do	48.84
Oct. 9	4352	William M. Liggett	do	43.00
Total				1,153.75

ABSTRACT E.—Showing disbursements by the State of Nevada, and as successor to the Territory of Nevada, on account of costs, charges, and expenses for pay as salary to the adjutant-general of the volunteer and military forces in the Territory and State of Nevada, in the service of the United States, and employed in defense of the United States during the war of the rebellion.

Date.	Warrant.	To whom issued.	Amount.	Remarks.
1862.				
May 1	85 and 86	H. P. Russell.....	\$250. 00	
Aug. 2	134	H. P. Russell.....	250. 00	
Nov. 7	159	H. P. Russell.....	250. 00	
1863.				
Feb. 6	{ 323}	H. P. Russell.....	250. 00	
	{ 324}			
Mar. 31	349	H. P. Russell.....	233. 00	
July 1	375	H. P. Russell.....	250. 00	
Oct. 1	422	H. P. Russell.....	250. 00	
1864.				
Jan. 5	490	H. P. Russell.....	250. 00	
Apr. 2	692	H. P. Russell.....	250. 00	
July 1	743	H. P. Russell.....	250. 00	Paid in State bond No. 3.
Sept. 30	801	H. P. Russell.....	250. 00	Paid in State bond No. 195.
Oct. 30	840	H. P. Russell.....	81. 00	Paid in State bonds Nos. 7 to 111.
1865.				
Apr. 3	1073	John Cradlebaugh.....	118. 66	
	1159	John Cradlebaugh.....	500. 00	
	1160	John Cradlebaugh.....	500. 00	
	1330	John Cradlebaugh.....	300. 00	
	1331	John Cradlebaugh.....	200. 00	
	2035	John Cradlebaugh.....	500. 00	
Dec. 31	2313	John Cradlebaugh.....	500. 00	
1866.				
Mar. 31	3533	John Cradlebaugh.....	250. 00	
	3538	John Cradlebaugh.....	250. 00	
	3704	John Cradlebaugh.....	250. 00	
	4291	John Cradlebaugh.....	500. 00	
	4538	John Cradlebaugh.....	500. 00	
			7,431. 16	

ABSTRACT F.—Showing disbursements of the State of Nevada and as successor to the Territory of Nevada, on account of costs, charges, and expenses for transportation, on account of the volunteer and military forces in the Territory and State of Nevada, in the service of the United States and employed in defense of the United States, during the war of the rebellion.

Date.	No. warrant.	Name—to whom issued.	Remarks.	Amount.
July 1, 1864	741	G. L. Gibson.....	Transportation of arms.....	\$29. 00
Apr. 29, 1865	1161	Shaw's F. F. & Ex. Co.....	Transportation of blanks.....	8. 00
	1162	.....do.....	Transportation of stationery.....	23. 00
				60. 00

ABSTRACT G.—*Showing the amount actually paid by the State of Nevada and as successor to the Territory of Nevada on account of interest money on disbursements and liabilities for Nevada volunteers in the service of the United States, and employed in the defense of the United States during the war of the rebellion.*

	Amount.
<i>First</i> —Interest paid on \$46,950.12 from February 10, 1865, to March 3, 1866, at 2 per cent. per month.....	\$11,925.33
[See acts legislature of Nevada for 1864-'65, page 82, act January 4, 1865.]	
<i>Second</i> —Interest paid on \$46,950.12 from March 3, 1866, to May 30, 1867, at 15 per cent. per annum.....	8,744.46
[See acts legislature of Nevada for 1866, page 47, act January 19, 1866.]	
<i>Third</i> —Interest paid on \$119,800.12 from May 30, 1867, to March 28, 1872, at 15 per cent. per annum.....	86,755.25
[See acts legislature of Nevada for 1867, pages 50 and 65, act February 6, 1867.]	
<i>Fourth</i> —Interest paid on \$119,800.12 from March 28, 1872, to January 1, 1883, at 9½ per cent. per annum.....	122,472.33
[See acts legislature of Nevada for 1871, page 84, act of February 27, 1871.]	
	229,897.37

RECAPITULATION.

[For the war of the rebellion.]

	Amount.
Abstract A: Enrolling, recruiting, etc.....	\$11,986.05
Abstract B: Supplying.....	3,114.88
Abstract C: Pay to troops.....	96,054.78
Abstract D: Liabilities assumed.....	1,153.75
Abstract E: Pay of salary of adjutant-general.....	7,431.16
Abstract F: Transportation.....	60.00
Abstract G: Interest actually paid.....	119,800.12
	229,897.37
Total.....	349,697.49

The United States in account current with the State of Nevada, and as successor to the Territory of Nevada, for the expenses of the United States during the war of the rebellion.

Dr.

	Amount.
1. The amount disbursed by the State of Nevada, and as successor to the Territory of Nevada, on account of recruiting, enlisting, organizing, and enrolling Nevada volunteers in the service of the United States in the war of the rebellion, as per abstract A.	\$11,986.05
2. To amount disbursed by the State of Nevada, and as successor to the Territory of Nevada, on account of supplying Nevada volunteers in the service of the United States in the war of the rebellion, as per abstract B	3,114.38
3. To amount disbursed by the State of Nevada, and as successor to the Territory of Nevada, on account of pay to Nevada volunteers in the service of the United States in the war of the rebellion, as per abstract C	96,054.78
4. To amount of liabilities assumed by the State of Nevada, and as successor to the Territory of Nevada, on account of pay to Nevada volunteers in the service of the United States in the war of the rebellion, as per abstract D	1,153.75
5. The amount disbursed by the State of Nevada, and as successor to the Territory of Nevada, on account of salary of adjutant-general of Nevada volunteers in the service of the United States during the war of the rebellion, as per abstract E	7,431.16
6. To amount disbursed by the State of Nevada, and as successor to the Territory of Nevada, on account of transportation of Nevada volunteers in the service of the United States during the war of the rebellion, as per abstract F	60.00
7. To amount of interest actually paid by the State of Nevada, and as successor to the Territory of Nevada, on disbursements and liabilities on account of Nevada volunteers during the war of the rebellion, as per abstract G	229,897.37
Total	349,697.49

CR.

	Amount.

CONTROLLER'S CERTIFICATE.

STATE OF NEVADA, CONTROLLER'S DEPARTMENT,
Carson City, November 1, 1882.

I, J. F. Hallock, State controller of the State of Nevada, hereby certify that the foregoing account current sets forth a full, true, and correct statement of the claim of the State of Nevada, and as successor to the Territory of Nevada, on account of the matters enumerated in the several abstracts A, B, C, D, E, F, and G therein referred

to, and that no part thereof has ever been paid by the United States to the Territory or to the State of Nevada, nor by any officer thereof, and that the same is now due and payable by the United States to the State of Nevada

J. F. HALLOCK,
State Controller of the State of Nevada.

GOVERNOR'S CERTIFICATE.

STATE OF NEVADA, EXECUTIVE DEPARTMENT,
Carson City, November 1, 1882.

I, John H. Kinkead, governor of the State of Nevada, hereby certify that the foregoing account current sets forth a full, true, and correct statement of the claims of the State of Nevada, and as successor to the Territory of Nevada, on account of the matters enumerated in the several abstracts A, B, C, D, E, F, and G therein referred to, and that no part thereof has ever been paid by the United States to the Territory or to the State of Nevada, nor by any officer thereof, and that the same is now due and payable by the United States to the State of Nevada.

JOHN H. KINKEAD,
Governor of the State of Nevada.

EXHIBIT No. 14.

DECISION OF THE SECRETARY OF WAR DISALLOWING CLAIM OF NEVADA FOR INTEREST AND EXTRA PAY TO NEVADA VOLUNTEERS.

WAR DEPARTMENT,
Washington City, February 8, 1887.

SIR: The Department has received your communications of December 31, 1886, and January 28, 1887, submitting arguments in the claim of the State of Nevada, under the act of June 27, 1882, for re-imbursement of amounts paid by the State for "extra pay" and for interest. Also, your communication of the 2d instant, inclosing a resolution of the senate and assembly of Nevada, requesting favorable and early action on said claim.

In reply, I have the honor to inform you that after a careful consideration of the subject, I am of opinion that neither the extra pay nor the interest can, under the provisions of the act, be allowed.

Very respectfully,

WILLIAM C. ENDICOTT,
Secretary of War.

JOHN MULLAN, Esq.,
Agent of the State of Nevada, 1101 G Street N. W., City.

The following is the argument submitted in support of the two propositions adversely decided by the Secretary of War in the foregoing:

BEFORE THE HONORABLE SECRETARY OF WAR.

In the matter of the claim of the State of Nevada to be re-imbursed by the United States the money actually paid out by her for interest on certain money by her borrowed to defray certain expenses by her incurred on account of the troops called into the service of the United States, and also for the monthly pay made by her to her said troops for certain times between April 15, 1861, and June 27, 1862, arising under the act of Congress approved June 27, 1882 (U. S. Statutes, vol. 22, page 111).

Honorable Secretary of War:

SIR: Under leave by you granted me to be heard why the claim of the State of Nevada to be re-imbursed the money which she has heretofore paid out for interest on certain money by her borrowed to defray certain expenses by her incurred on account of the troops by her raised and called into the service of the United States, and raised in said State between April 15, 1861, and June 27, 1882, and in the service of the United States for a portion of the time during that period; and also why the money paid out as "monthly pay" by her to said troops during said period, when said troops were in the service of the United States, should be now allowed to her by

you when acting thereon under the provisions of the act of Congress approved June 27, 1882, I have the honor to now respectfully submit to you as follows, to wit:

First, that whereas section No. 3489 of the United States Revised Statutes is in words as follows, to wit:

"No claim against the United States for collecting, drilling, or organizing volunteers for the war of the rebellion shall be audited or paid unless presented before the thirtieth day of June, eighteen hundred and seventy-four. No claims for horses lost prior to the first day of January, eighteen hundred and seventy-two, shall be audited or paid unless presented before the thirtieth day of June, eighteen hundred and seventy-four."

Second, and whereas the State of Nevada had sundry claims against the United States for collecting, drilling, and organizing volunteers for the war of the rebellion, and for horses and equipments lost by said forces, etc., she had not, however, presented same prior to January 1, 1874, that being the date named in said section No. 3489, Revised Statutes.

Third, and whereas the State of Nevada, between 1st January, 1874, and June 27, 1882, conceiving, as she did, that said first-named claims were barred by the limitations as named and provided for in said section of the Revised Statutes, did seek by appropriate means at the hands of Congress for an adequate remedy in said premises, and for re-imbursement of such other proper expenses as she had incurred in various ways in behalf of the United States in these premises; and the prayer of her said petition resulted in the passage of the act of Congress of June 27, 1882.

The State of Nevada, therefore, now respectfully submits to you that it was the intention of Congress in said act of June 27, 1882, to re-imburse to her all moneys which she has in good faith expended in behalf of the United States for organizing, arming, equipping, supplying, clothing, subsisting, transporting, and paying the volunteer and militia forces of said State in the service of the United States between April 15, 1861, and the date of the passage of said act of June 27, 1882, and including all other proper expense necessarily incurred by said State by virtue of said troops having been so called into active service of the United States as aforesaid. And said act of June 27, 1882, in section 2 thereof, provided that the rate to be allowed to said State for such proper expenses was to be the same as were paid by the United States for similar expenses during that same period of time. Now the State of Nevada respectfully submits to you that the United States had to go into the markets of the world to borrow money in order to raise the principal with which to pay for similar classes of expenditures as named in said act, and the United States had to pay interest on such loans at the rate of at least 6 per cent. per annum, and the record of the claim of the State of Nevada before you shows that when the United States called upon her for troops (she being then only a Territory) her Territorial treasury was bankrupt, but nevertheless, as a Territory only, she promised to pay, and all of which promises the future State of Nevada fully redeemed and did pay dollar for dollar, and in doing so did incur very great financial embarrassments, but she maintained her credit at both home and abroad at all hazards. And the State of Nevada therefore submits that as she had to go into the markets of the world and borrow money in a similar way and for similar reasons as did the United States, that therefore Congress in said act of June 27, 1882, intended to place Nevada upon exactly the same plane as to this proper expense as the United States had occupied as to the interest she had to pay out during the same period.

There can not be, certainly there ought not to be, any question that said expense of interest was a proper expense, and because it was a necessary expense, and it was necessary because it was proper; and it was proper because it was necessary; and without this dernier resort Nevada might have been powerless to respond to the call made upon her by the United States for troops; for if this absolutely necessary step had not been resorted to, it might have been a serious question whether Nevada could have done as promptly and efficiently as she finally succeeded in doing in behalf of the United States in these premises.

Again, while this particular claim against the United States is one for interest paid out by the State of Nevada to John Doe and Richard Roe for the use of their own private money, the same as if it had been paid out to them for the use of any other species of their own private property, yet it is none the less a part of the principal which Nevada was compelled to finally pay, and which constituted an advance to and in behalf of the United States for her own purposes.

A matter similar to this having been before the honorable Second Comptroller of the Treasury in 1869, that officer declared therein as follows, to wit: "Interest can in no case be allowed by the accounting officer upon claims against the Government, either in favor of a State or an individual. But in cases where the claimant has been compelled to pay interest for the benefit of the Government, it then becomes a part of the principal of his claim, and, as such, is allowable. Such is the case of a State which has been obliged to raise money upon interest for the suppression of hostilities against which the United States should protect her. In such cases the amount

of interest actually and necessarily paid will be allowed, without reference to the rate of it." Section 997, Dec. 2d., Comp. Ed. 1869, p. 137.

In addition, the State of Nevada submits that such a ruling as made by the Second Comptroller is in perfect harmony with the long line of precedents as established by Congress, beginning in 1812 and ending in July 8, 1870, in the cases of Massachusetts and Maine (16 Stats., page 198), and is one of the many cases cited by Senator Hoar of Massachusetts, in a report to Congress, as late as December 6, 1885, made to the Senate from the Committee on Claims, in behalf of a general bill to re-imburse the States for interest paid out by them on war loans not heretofore provided for, and copy of which Senate report No. 2 is as follows:

"The policy of the United States to refund to the States interest on money expended by them in aid of the General Government for military purposes in time of war is settled. It has been applied to all such expenditures incurred by the States in aid of the war of 1812 (see Virginia, act March 3, 1825, 4 Stat. at Large, p. 132; Maryland, act of May 13, 1826, 4 Stat. at Large, p. 151; Delaware, act of May 20, 1826, 4 Stat. at Large, p. 175; New York, act of May 22, 1826, 4 Stat. at Large, p. 192; Pennsylvania, act of March 3, 1827, 4 Stat. at Large, p. 241; South Carolina, act of March 22, 1832, 4 Stat. at Large, p. 499; Maine, act of March 31, 1851, 9 Stat. at Large, p. 626; Massachusetts and Maine, act of July 8, 1870, 16 Stat. at Large, p. 198); in aid of various Indian wars (see Alabama, act January 26, 1849, 9 Stat. at Large, p. 344; Georgia, act of March 31, 1851, 9 Stat. at Large, p. 626; Washington Territory, act March 3, 1859, 11 Stat. at Large, p. 429; New Hampshire, act January 27, 1852, 10 Stat. at Large, p. 1; California, act August 5, 1854, 10 Stat. at Large, p. 582; California, act August 18, 1856, 11 Stat. at Large, p. 91; California, act June 23, 1860, 12 Stat. at Large, p. 104; California, act July 25, 1863, 15 Stat. at Large, p. 175; California, act March 3, 1881, 21 Stat. at Large, p. 510); and in aid of the Mexican war. See statute of June 2, 1848, which is as follows:

AN ACT to refund money for expenses incurred, subsistence and transportation furnished for the use of volunteers during the present war, before being mustered into the service of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the joint resolution approved March third, eighteen hundred and forty-seven, entitled "A resolution to refund money to the States which have supplied volunteers and furnished them transportation during the present war, before being mustered and received into the service of the United States," be, and the same are hereby, extended so as to embrace all cases of expenses heretofore incurred in organizing, subsisting, and transporting volunteers, previous to their being mustered and received into the service of the United States, for the present war, whether by States, counties, corporations, or individuals, either acting with or without the authority of the State: *Provided, however,* That proof shall be made to the satisfaction of the Secretary of War of the amount thus expended, and that the same was necessary and proper for the troops aforesaid.

SEC. 2. *And be it further enacted,* That an amount sufficient to refund said expenses so incurred be, and the same is hereby, appropriated out of any money in the Treasury not otherwise appropriated.

SEC. 3. *And be it further enacted,* That in refunding moneys under this act and the resolution which it amends, it shall be lawful to pay interest at the rate of six per centum per annum on all sums advanced [advanced] by States, corporations, or individuals in all cases where the State, corporation, or individual paid or lost the interest, or is liable to pay it.

Approved June 2, 1848.

"Mr. Chase, Secretary of the Treasury, recognized the obligation imposed by these precedents in a communication to the State auditor of Ohio in the following language:

If Ohio raises money by loan at a discount, the United States can not refund such discount to the State, but only the amount of the debt with interest, unless Congress specially provide otherwise.

"This was two days after the passage of the statute of July 27, 1861, which is as follows:

That the Secretary of the Treasury be, and is hereby, directed out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State, or to his duly-authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury.

"By a resolution passed March 8, 1862, the above provision is to be construed to apply to expenses incurred as well after as before the date of the approval thereof.

"It is held by the accounting officers of the Treasury that they are not warranted in the allowance of interest to the States by the existing law. This question was submitted to Attorney-General Brewster, who says, in his opinion, July 23, 1883:

Undoubtedly the interest paid by the State of New York on money borrowed and applied to the objects specified in the act of July 27, 1861, forms a part of the burden borne by that State for the general public defense, and constitutes a just charge against the United States; and the obligation to reimburse for payments of that kind, made under similar circumstances, has frequently been recognized by Congress, as appears by statutes above cited.

"This opinion is in accord with that of his predecessors, Mr. Wirt and Mr. Crittenden. Mr. Wirt says:

The expenditure thus incurred forms a debt against the United States which they are bound to re-imburse. If the expenditures made for such purpose are supplied from the treasury of the State,

the United States re-imburse the principal without interest; but if, being unable itself from the condition of its own finances to meet the emergency, such State has been obliged to borrow money for the purpose, and thus to incur a debt on which she herself has had to pay interest, such debt is essentially a debt due by the United States, and both the principal and interest are to be paid by the United States. (See Opinions of a *Attorneys-General*, vol. 1, p. 174.)

“ Mr. Crittenden says :

The act of the 27th of February, 1851, is intended to indemnify the State against loss or damage. Re-imbursing means repairing the loss or expenses by an equivalent. If the State of Florida has contracted obligations bearing interest, or has paid money, with interest, for the use and benefit, in necessary and proper supplies, for the troops called into service in 1849, to refund to the State of Florida the principal sum only, without the interest, would not re-imburse the State, would not save the State from loss and damage, would not be an equivalent for the expense the State has incurred for the United States. There is no public policy, no saving to the public Treasury, no virtue, no laudable end consulted in order to cut down the claims of the several States in opposition to the intention of Congress and the good faith of the Government.

“ We append, for the information of the Senate, House Report No. 1102, made at the last session, and recommend the passage of the bill, with sundry amendments.

Mr. Rowell, from the Committee on War Claims, submitted the following report, to accompany bill H. R. 2463 :

By the act of July 27, 1861, and the joint resolution of March 8, 1862, the Secretary of the Treasury was directed to pay to the governor of any State, or his duly-authorized agents, “ the costs, charges, and expenses properly incurred by such States for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury.”

By the joint resolution of March 8, 1862, payments were directed to be made for expenditures made subsequent to as well as before the passage of the act. Under this act disbursements have been made to the States amounting to the sum of \$43,296,938.22; and there yet remain unsettled or disallowed claims amounting to several millions of dollars.

Many, if not all, of the States were obliged to borrow money to pay the expenses incurred, but in adjusting and allowing their claims the accounting officers of the Treasury have rejected all claims for interest paid out by the States, holding that the law did not authorize such payment.

The bill under consideration provides for re-imbursing the States for interest paid or lost on account of expenses incurred and repaid under the act of July 27, 1861. By its provisions interest is only to be paid on such sums as have been refunded or may hereafter be refunded under the authority of the act of Congress and explanatory resolutions; no interest is to be paid unless it was actually paid out or lost by the States, and then only up to the time of repayment by the Government, and limited to 6 per cent.

Claims for interest have been filed amounting to \$3,188,887.25; but these claims are based upon a higher rate of interest than that provided in the bill; other States have not filed interest claims, owing to the ruling of the Department, but if the bill becomes law they will have proper claims.

Your committee are of opinion that these interest claims, at a rate such as the General Government was obliged to pay, are a just and proper charge against the Government. Immediately after the passage of the acts, Mr. Chase, then Secretary of the Treasury, in a communication to the auditor of the State of Ohio, gave assurances that interest would be paid. Laws were passed after the war of 1812 to re-imburse the several States for moneys expended in that war, with similar provisos to the law under which the payments herein considered have been made.

Subsequently Congress passed laws to pay interest, as is provided in this bill. A similar bill was passed by Congress to re-imburse States for expenses incurred on account of the Indian war, with like necessity of subsequent legislation to authorize the payment of interest.

It seems to be the history of all the legislation of Congress for the re-imbusement of States for war expenditures that the initial statutes have always failed to provide for the payment of interest, but in every instance previous to 1861 subsequent acts provided for the payment of interest.

It may therefore be regarded as the settled policy of Congress to repay to the several States not only the principal sums expended by them in aid of the General Government in times of war, but also to repay interest actually paid out not exceeding the rate paid by the General Government during the same period.

Your committee therefore recommend that the bill do pass.

The State of Nevada respectfully submits that the act of Congress approved June 27, 1882, made, and intended to make, special and ample provision for the specific States named therein in regard to this proper expense, to wit, that of interest among other proper expenses. Nevada being one of the States specifically named in said statute, she respectfully submits that when she had been compelled to pay interest for the benefit of the Government of the United States, such interest became a part of the principal of her claim against the United States, and as such is now allowable to her by you under said act of June 27, 1882. And she further submits to you that, when she had been obliged to raise money upon interest for the suppression of hostilities against which the United States should have protected her, as in this case, the amount of interest actually and necessarily paid out by her is now allowable to her by you under said act of June 27, 1882.

The State of Nevada respectfully submits that this is not a case of a claim for interest on money which she had already on hand in her own State treasury and disbursed therefrom for the benefit of the United States, but, on the contrary, it is one where she had to go out publicly into the open money markets of the world, to borrow the very principal which she expended for the benefit of the United States; so that it ought to appear self-evident, and as not needing argument to show, that it is a case of even a more legitimate claim against the United States than even for the principal itself, and under the circumstances it is even a higher order of claim, and

the two factors are merged into one and the same claim, because said interest has become as completely merged in the principal as a coupon is merged into and becomes a part of the bond to which it is attached, and of which, it has ever been held, it forms a constituent part.

The State of Nevada, therefore, respectfully submits to you that the act of June 27, 1862, interpreted in the light of the unvarying and uniform policy of Congress from 1812 to date, and as held by the honorable Second Comptroller, should be now construed by the honorable Secretary of War as allowing interest to her, either in the sum she has actually and necessarily paid out as interest during the period named in said statute, or if not that, then such interest as the United States was compelled to pay out on money she borrowed during such period (which rate of interest was 6 per cent. per annum), should be now, as an alternative allowance, made by you to her under said act of June 27, 1862, and not otherwise.

Second. In regard to the pay of Nevada Territorial and State troops, as made by the State of Nevada, and which troops were raised therein for the service exclusively of the United States during the war of the rebellion, and which pay was the sum of \$5 per month, the State of Nevada respectfully submits that it was the intention of Congress, in said act of Congress of June 27, 1862, to re-imburse her, as the successor of the Territory of Nevada, such monthly pay as she had made to her own troops while in the service of the United States; provided such monthly pay did not exceed the sum per month that the United States were then paying for similar services to other troops.

The State of Nevada respectfully submits that Congress in enacting this statute took full cognizance of the public condition of things as same existed in the Territory and State of Nevada in 1861, 1862, 1863, 1864, and 1865, when there were no railroads therein, and when the Federal troops had all been withdrawn therefrom, and when Nevada's Territorial and State troops had to guard the overland mail route (as well as the general Indian frontier therein) from Salt Lake, Utah, to Sacramento, Cal., and when everything, always theretofore very expensive, was rendered more so for the troops in the field and for their families at home by virtue of peculiar exigencies of her situation. The State of Nevada further submits that Congress is presumed to have taken cognizance of these public facts, and in view of these causes as promises, she had duly enacted a law under and by which her own Territorial troops while in the service of the United States should receive a monthly pay from her own Territorial Treasury of \$5 per month, and against which the United States not only never demurred, but the payment of which she duly facilitated; and it is submitted that such monthly pay of \$5 per month to said troops was not only a proper and necessary expense, but in some cases was a boon to the United States, whose credit was strained to the utmost, and Nevada will not, for she can not, assume that any construction will be placed upon this statute of June 27, 1862, such as would be equivalent to a repudiation of an obligation incurred in behalf of the United States, and under circumstances so peculiar as those under which this obligation was contracted.

The State of Nevada submits that the only limitation prescribed by the statute of June 27, 1862, is that such monthly pay should not exceed the monthly pay made by the United States to its other troops during this same period. The said act of June 27, 1862, contains all the exceptions that Congress intended it to contain or to apply to the several States when their said claims were being finally adjusted, and it is respectfully submitted that the honorable Secretary of War will not interpolate this statute with any exception not found upon the face thereof. Now, for instance, said statute provides "that no allowance shall be made for the services of any person in more than one capacity at the same time." In the absence of such provision as the foregoing the Secretary of War could, and probably would, allow a soldier pay as such, and also pay as an artificer, or a hospital steward, or a company clerk, or such like, provided, always, such soldier served in any one of such capacities.

In this case of pay of troops the State of Nevada respectfully submits that Congress is presumed to have taken into consideration the condition of the troops therein and made special provision for them in said statute of June 27, 1862, and such as the peculiar public exigencies in that locality and at that time fully justified, and of none of which was Congress ignorant. This pay was not in the nature of a bounty as an encouragement to enlist, and because it applied only to troops in the active service of the United States, and it was paid by the month and was to terminate, and did terminate, whenever said troops ceased to be in the service of the United States.

The State of Nevada respectfully submits that she has acted in perfect good faith in all these premises, and that to make this monthly pay to her troops was not only necessary by virtue of the foregoing recitals, but also by virtue of the fact that the only rich silver mines then being extensively and successfully worked in the United States—principally on the Comstock lodes—rendered available men few and services high, and when the very miners were getting by the day a sum fully equal to this pay received by her troops in the field per month, and that too only when they were in the services of the United States.

The State of Nevada further submits that all these public and notorious facts were well known to Congress when enacting said statute of June 27, 1882, and that such expense must have been regarded by Congress as a proper expense, and as such was intended to be allowed to her by the Secretary of War when adjusting her claim presented under the aforesaid statute.

Wherefore, the State of Nevada, in her own behalf, and as the successor to the Territory of Nevada, in view of these recitals and of said act of Congress of June 27, 1882, and of the intent thereof, and of the equitable and liberal construction that should now be placed upon this remedial statute by you, as the administrator of the law of the United States, for whose use and benefit all such expenses in good faith have been incurred, now respectfully submits her claim for re-imbursement thereof, and prays that same may be allowed her in the adjustment of the several claims presented by her under the said act of June 27, 1882.

In conclusion, the State of Nevada submits an extract from Senate Report No. 575, relating to Nevada's war claims, made to the Senate on May 12, 1882, by its Committee on Military Affairs, recommending the payment of said claims, and which, having had the serious attention of Congress, resulted in the passage of said act of June 27, 1882, and which extract is as follows, to wit:

"*Nevada.*—It appears by the report of the Adjutant-General, U. S. Army, of February 25, 1882, that one regiment of cavalry and one battalion of infantry were raised in the late Territory of Nevada during the late war of the rebellion, and that the expenses of raising, organizing, and placing in the field said forces were never paid by said Territory, but were assumed and paid by the State of Nevada, and that none of said expenses so incurred by said Territory, and assumed and paid by said State, have ever been re-imbursed the State of Nevada by the United States, and that no claims therefor have ever been heretofore presented by either said Territory or said State for audit and payment by the United States. Under section 3489 of the Revised Statutes, hereinbefore referred to, the payment of these claims is barred by limitation.

"These forces were raised to guard the overland mail route and emigrant road to California, east of Carson City, and to do other military service in Nevada, and were called out by the governor of the late Territory of Nevada, upon requisitions therefor by the commanding general of the Department of the Pacific, and under authority of the War Department, as appears by copies of official correspondence furnished to your committee by the Secretary of War and the general commanding the Division of the Pacific; and it further appears that there are some unadjusted claims of the State of Nevada for expenses growing out of the so-called White Pine Indian war of 1875, and aggregating \$17,650.98, and of the so-called Elko Indian war of 1878 therein, and aggregating \$4,654.64, and which sums, it appears by the official statement of the controller of said State of Nevada, were expended and paid out of the treasury of said State."

Respectfully,

JOHN MULLAN,
State Agent for Nevada.

Senate joint memorial and resolution No. 4, relative to war claims of the State of Nevada against the United States.

[Introduced by committee on ways and means January 17, 1887.]

Read first time, rules suspended, read second time by title, considered engrossed, placed on its third reading and passed by the following vote: Yeas, 19; nays, none.

CHAS. E. LAUGHTON,
Assistant Secretary.

January 18, 1887: Received from senate January 19—Read first time, rules suspended, read second time by title, and referred to committee on federal relations. January 21—Returned from the committee favorably and passage recommended and placed on general file. January 24—Read third time and passed. Yeas, 38; nays, none.

R. L. THOMAS,
Assistant Clerk.

Received from assembly January 24—To enrolling committee.

Whereas claims of the State of Nevada against the United States growing out of the late war of the rebellion have been properly made out, authenticated, and forwarded to the proper authorities of the Government for allowance and payment; and

Whereas it appears from correspondence between the agent of this State at Washington City and the State controller that there is danger of great delay in respect to

final action upon said claims, if not of their ultimate rejection and non-payment, in part, if not wholly; and

Whereas it has been established that said claims are most just and equitable and ought to be paid without further delay:

Therefore, the senate and assembly of the State of Nevada hereby jointly memorialize our Senators and Representative in Congress, and do most respectfully and urgently request them, and each of them, to use all proper means and efforts before the honorable Secretary of War, before Congress, or any other department, body or officer, so far as necessary to secure the earliest possible allowance and payment of our said war claims against the United States; and

Be it resolved by the senate and assembly, jointly. That his excellency the governor be, and he hereby is, respectfully requested to forward by mail a certified copy of the foregoing (to be accompanied by a printed copy of the recent argument of Capt. John Mullan before the honorable Secretary of War upon the allowance of said claims), to each of our Senators and Representative in Congress, at the earliest practicable date, and that he and Hon. J. F. Hallock immediately telegraph to Capt. John Mullan that said memorial and argument will be so forwarded without delay.

EXHIBIT No. 15.

REPORT OF THE MAJORITY OF THE BOARD OF WAR CLAIMS EXAMINERS.

WAR DEPARTMENT,
Washington, D. C., February 9, 1887.

SIR: The undersigned, examiners of State and Territorial war claims, appointed by paragraph 4, Special Orders No. 232, Adjutant-General's Office, October 6, 1886, to examine the claims submitted under the acts of Congress of June 27, 1882, and August 4, 1886, have the honor to submit herewith their report upon the claims presented by the governor of Nevada, under said acts.

The examiners believe that the wording of the first section of the act of 1882 *assumes* the necessity of the calls for troops from the State by the proper authorities thereof, and that the second section of said act of 1882 refers to the *necessity* of the expenditures and the rate of allowances therefor, and they report the amounts which should be *allowed* under the act of 1882 as *proper* and *necessary*, and the amounts which should be *disallowed* as *improper*, *unnecessary*, and *unauthorized* by law.

The examiners, in acting upon the claims for subsistence stores, have taken into consideration the fact that the supplies were purchased in open market, and that the prices are not as low as might have been obtained by the U. S. Army, under its contract system, and bought in cities at a great distance from Nevada, and they believe that there can be no just comparison between the systematized purchases of the Government and the open market purchases made during an Indian excitement, and that the amounts expended may be somewhat more than was actually needed owing to the inability to determine the duration of the campaigns.

The vouchers are not of the form demanded by Army and Treasury regulations, for the reason that the State of Nevada had not had the experience of the United States in such matters, and the examiners are of the opinion that it was the real intent of the act of August 4, 1886, to take the vouchers away from the exacting scrutiny of the Treasury Department in order that they might be examined solely on their merits, as in their present shape they would not be likely to pass the crucial test of a bureau examination. Most of them have already passed an examination by a State board of audit of Nevada, and the examiners have no reason to doubt the integrity of that board, while their liberality has been curtailed by the present examiners where the expenditures were found to be *excessive* or *injudicious*.

The examiners have allowed the same rate for pay and clothing as was allowed by the United States for its troops for the same period, and 40 cents per day for use of each enlisted man's own horse, instead of the pay and clothing allowed by the State where the State paid a greater amount for services than the United States Army rates.

The pay of the adjutant-general of Nevada was allowed under decision of Second Comptroller, viz:

"Under the act of Congress of July 17 and 27, 1861, the amount paid by the several States for their adjutant-general, down to August 20, 1866, may be refunded, provided the maximum of allowance shall not exceed \$3,000 per annum" (Sec. 1122, p. 387, Digest 2d Comp., vol. 2).

The examiners deem it just that the State should receive the amount claimed for pay of its adjutant-general *prior* to August 20, 1866, from January 1, 1862, although the first call for troops was not made upon the State till April, 1863, yet the war had

been in progress since April, 1861, and it was *necessary* and *proper* that the State should have an adjutant-general's office in readiness to supply the volunteers promptly at the first call. The amount paid by the State for the time *prior* to April, 1863, was at the small rate of \$1,000 per annum.

Bounty or premium for each enlistment has been disallowed. This bounty was paid to captains for expenses incurred by them in enlisting, lodging, and subsisting the men of their companies *prior* to their entering the United States service, in *lieu* thereof, as is shown by the fact that no other bills are presented for those expenses, and, under the circumstances, this expense was economical; but this claim having been submitted by the State of Nevada as a premium or bounty, the examiners are debarred from considering it, as, under the second section of the act of 1882, no higher rate can be allowed than was paid by the United States, which was \$2 per enlistment, and that amount has already been paid by the United States for these enlistments.

Interest was disallowed under decision from the Secretary of War.

* * * * *
Very respectfully, your obedient servants,

JAMES BIDDLE,
Major Sixth Cavalry, U. S. Army, Senior Examiner.
H. J. FARNSWORTH,
Major and Inspector-General, U. S. Army, Examiner.
FRANK WEST,
First Lieutenant Sixth Cavalry, U. S. Army, Secretary to the Board.

The SECRETARY OF WAR.

EXHIBIT No. 16.

REPORT OF THE MINORITY OF THE BOARD OF WAR CLAIMS EXAMINERS.

WAR DEPARTMENT,
Washington, D. C., February 9, 1887.

SIR: I have the honor to submit that I have made a careful examination of the claims of the Territory and State of Nevada presented for examination and investigation under the acts of Congress approved June 27, 1882, and August 4, 1886, and that as just and impartial a statement thereof as required by said act of 1882 as it is possible for your examiner to make will be found in the following:

* * * * *
From the wording of the first section of the act of 1882 it is believed the Congress assumed the necessity of the calls into active service of the troops of Nevada, by the proper authorities thereof, for the wars for which these claims are presented. Evidence that the calls were made in each instance by the proper authorities will be found in the fact that in the war of the rebellion the call was made by the governor of the Territory, upon the authority of the United States War Department, and in each of the Indian wars for which claims are presented the call was by the governor of the State of Nevada (see letter of General Wright, dated April 2, 1863; third and fourth biennial messages of the governor of Nevada, and biennial report of the adjutant-general of Nevada for 1877-'78).

In my examination of these war claims of Nevada, I have not attempted to apply rigorously the requirements of the Army Regulations, for the reason that this method would prove an insuperable bar to their adjustment, and allowance has been made for the exigencies under which the expenses were incurred, and for a lack of familiarity with army methods of keeping accounts on the part of those intrusted with the record and preservation of the war expenses of the State. Full and impartial consideration has been given to the merits of these claims, and in ascertaining the amounts believed to be fairly and justly due the State of Nevada; the restrictions imposed in the second section of the act of 1882 have been complied with as far as was possible.

The rates paid by the Government for supplies, transportation, rents, * * * for the Army in the localities and during the periods of time for which these claims are made have been, where they could be ascertained, the standard by which has been determined the reasonableness of every charge.

At the outset of the investigation of the claims of the war of the rebellion the difficulty was met to determine whether or not it was required by the act of 1882 to consider and adjust the demands of Nevada for re-imbusement of "bounties," "extra pay," "premium" and "interest." In this important question there is involved more than two-thirds of the entire amount claimed by Nevada. I have disallowed Nevada's claim for re-imbusement for amounts disbursed under the provisions of an act of the legis-

lature approved February 20, 1864, entitled "An act to encourage enlistments and give bounties and extra pay to our volunteer soldiers," as being a higher rate than was allowed and paid by the United States for similar services in the same grade and for the same time in the U. S. Army serving in Nevada. The troops of Nevada (war of the rebellion) received the bounties and pay allowed by the United States to her Army, and to repay the State her expenditure on account of "bounty" and "extra pay" would be, in my opinion, a violation of the law under which this examination is made.

The claim for interest is disallowed for the reason that the acts of Congress under which the examination is made do not *specifically* provide for the consideration of a claim of this character.

A second difficulty met in the examination of the claims of the war of the rebellion was to determine a just and impartial time for which to allow re-imbusement for salary paid an adjutant-general of the Territory. After mature consideration of this subject, I believe the proper dates between which to allow re-imbusement for such expense are *April 2, 1863* (the date General Wright called on Nevada for troops), and *August 20, 1866*, the *official* date of the close of the war. A principal reason for fixing on the time of General Wright's call as the proper date from which to reckon said allowance, is found in the fact that there is no evidence furnished that Nevada, previous to this date (April 2, 1863), had a single soldier (volunteer or militia) in the field, or even on paper.

This call was for troops to protect from Indians the overland travel, and I find no evidence that, previous to the time of this call, Nevada had in anticipation a call from the President to furnish a quota for the war of the rebellion. The act of Congress of March 2, 1864, organizing the Territory of Nevada makes no mention of an office of adjutant-general. The act of the legislature providing for the organization and enrollment of the militia was passed March 4, 1865, and (March 3, 1866) was so amended as to make the secretary of state *ex officio* adjutant-general. From a careful examination of the evidence I am constrained to believe that from her organization as a Territory to the spring of 1863 (time of the call for troops) "there was no necessity at the time and under all circumstances" for an adjutant-general of Nevada, and further, that the labor performed by such officer during the period referred to does not, under the terms of the act of 1862, entitle the Territory to re-imbusement of his salary for such period (see acts referred to and report of adjutant-general of Nevada for 1865).

For the reasons above given, I have *disallowed* the claim of \$1,233.50 contained in vouchers 1 to 5, inclusive, Abstract B, it being for salary of an adjutant-general for 1862 and part of 1863.

A summary, in brief, of the result of my examination of Nevada's claim for the war of the rebellion is as follows:

Amount claimed		\$349,697.49
Amount allowed	\$8,559.61	
Amount disallowed	341,137.88	
		349,697.49

* * * * *

Very respectfully, your obedient servant,

EDWARD HUNTER,
*Captain First Cavalry, U. S. Army,
 Examiner of State and Territorial War Claims.*

The SECRETARY OF WAR.

EXHIBIT No. 17.

TABLE PREPARED BY BOARD OF WAR CLAIMS EXAMINERS SHOWING AMOUNTS OF CLAIM OF NEVADA ALLOWED, AND THOSE DISALLOWED, AND REASONS ASSIGNED THEREFOR.

Abstract of the claims of the Territory and State of Nevada (first, second, and third installments) submitted under acts approved June 27, 1882, and August 4, 1886.

WAR OF THE REBELLION—FIRST INSTALLMENT.

Abstract.	No. of voucher.	Date.	In whose favor.	Nature of claim.	Amount claimed.	Amount allowed.	Amount disallowed.	Remarks.
A	*1-24	1863, 1864, 1865, 1866	Bounties paid to commanding officers of companies, of \$10 per capita for each recruit.	.....	\$11,840.00	.....	\$11,840.00	Unauthorized by act of June 27, 1882.
A	25	Sept. 22, 1863	John Church & Co.....	Printing.....	30.00	\$30.00	.....
A	26	Dec. 6, 1863	do.....	do.....	25.00	25.00	.....
A	27	Oct. 19, 1864	Daily Evening Post.....	do.....	18.00	18.00	.....
A	28	Jan. 2, 1865	Gold Hill Daily News.....	do.....	34.30	34.30	.....
A	29	Oct. 29, 1864	E. B. Wilson.....	do.....	13.75	13.75	.....
A	30	Dec. 3, 1863	Daily Independent.....	do.....	20.00	20.00	.....
A	31	Oct. 29, 1864	Lyon County Sentinel.....	do.....	5.00	5.00	.....
			Total Abstract A.....	.....	11,986.05	146.05	11,840.00	
B	1	Apr. 3, 1865	Gillig, Mott & Co.....	Furniture for adjutant-general's office.	37.00	37.00	.....
B	2	May 24, 1865	W. E. Shun.....	Repairing and putting down carpet, etc.	6.00	6.00	.....
B	3	Apr. 20, 1865	E. Barker.....	Seal for adjutant-general's office..	26.00	26.00	.....
B	4	Apr. 10, 1865	Cowing & Co.....	Sign for adjutant-general's office..	18.00	18.00	.....
B	5	Mar. 26, 1865	John G. Fox.....	Stationery for adjutant-general's office.	43.00	43.00	.....
B	6	Apr. 22, 1865	B. F. Small, postmaster.....	Postage, etc., for adjutant-general's office.	21.00	21.00	.....
B	7	May 1, 1865	P. Cavanaugh.....	Rent for adjutant-general's office..	83.33	45.00	38.33	A double charge.
B	8	Apr. 1, 1865	Silas Caulkins.....	Clerk, adjutant-general's office...	125.00	125.00	.....
B	9	Apr. 1, 1865	do.....	Traveling expenses, adjutant-general's office.	50.00	50.00	.....
B	10	May 24, 1865	John G. Fox.....	Stationery, adjutant-general's office.	41.00	41.00	.....
B	11	May 7, 1865	Daily Morning Post.....	Printing.....	10.00	10.00	.....

B	12	May 31, 1865	Silas Caulkins	Clerk	125.00	125.00	
B	13	June 30, 1865	do	do	125.00	125.00	
B	14	July 1, 1865	John Church	Printing	35.00	35.00	
B	15	July 30, 1865	Silas Caulkins	Clerk	50.00	50.00	
B	16	Apr. 28, 1865	F. Foster	Stationery	85.00	60.00	25.00
Printing of bounty certificates unauthorized.							
B	17	Apr. 20, 1865	Edwards & Co	do	448.75	448.75	
B	18	Aug. 29, 1865	C. Tiller	Rent	120.00	120.00	
B	19	Aug. 31, 1865	Silas Caulkins	Clerk	50.00	50.00	
B	20	Nov. 20, 1865	do	Rollers	5.00	5.00	
B	21	Dec. 18, 1865	do	Clerk	200.00	200.00	
B	22	Dec. 6, 1865	Mason, Huff & Co.	Oil	10.00	10.00	
B	23	Dec. 18, 1865	E. B. Rail	Hardware	38.75	38.75	
B	24	Dec. 4, 1865	John G. Fox	Stationery	27.75	27.75	
B	25	Jan. 1, 1866	John Cradlebaugh	Rent	105.00	105.00	
B	26	May 29, 1866	Charles S. Hammer	Oil and glass	11.00	11.00	
B	27	Dec. 19, 1866	R. C. Crandall	Wood	52.50	52.50	
B	28	Dec. 31, 1866	B. F. Small, postmaster	Postage	23.25	23.25	
B	29	Mar. 1, 1865	Mason, Huff & Co.	Oil	10.50	10.50	
B	30	Mar. 5, 1866	E. B. Rail	Spittoons	9.50	9.50	
B	31	Mar. 31, 1866	John G. Fox	Stationery	3.00	3.00	
B	32	Apr. 23, 1866	Carson Appeal	Printing	14.00	14.00	
B	33	do	John G. Fox	Stationery	3.50	3.50	
B	34	Apr. 30, 1866	B. F. Small, postmaster	Postage, etc.	35.10	35.10	
B	35	Apr. 7, 1866	John Church	Printing	52.00	52.00	
B	36	June 30, 1866	Mason, Huff & Co	Oil, etc.	11.81	11.81	
B	37	Oct. 8, 1866	B. F. Small, postmaster	Box-rent, adjutant-general's office.	8.70	8.70	
B	38	Jan. 1, 1867	do	do	8.40	8.40	
B	39	May 21, 1866	E. B. Rail	Lamps	2.50	2.50	
B	40	Jan. 1, 1867	J. Cradlebaugh	Rent	270.00	230.00	40.00
Allowed rent up to August 20, 1866, end of war.							
B	41	do	do	do	90.00		90.00
B	42	do	C. N. Noteware	Cartage	5.00	5.00	
B	43	Dec. 31, 1867		Premium on gold to pay soldiers' warrants.	42.92		42.92
Premium on gold to pay extra pay and bounties disallowed.							
B	44	Nov. 28, 1863	Daily Independent	Printing military commercial note.	30.00	30.00	
B	45	Jan. 5, 1864	H. P. Russell	Office desk, \$35; stationery, \$10.	45.00	45.00	
B	46	May 1, 1865	do	Rent of adjutant-general's office and stationery.	500.00	500.00	
Total Abstract B					3,114.38	2,873.13	236.25
C	*1-1513	1863, 1864, 1865	Volunteer soldiers	Extra pay for Nevada volunteers.	96,054.78		96,054.78
Total Abstract C					96,054.78		96,054.78
D	*1-10	1863, 1864, 1865	Volunteer soldiers	Extra pay for Nevada volunteers.	1,153.75		1,153.75
Total Abstract D					1,153.75		1,153.75

* Inclusive.

WAR OF THE REBELLION—FIRST INSTALLMENT—Continued.

Abstract	No. of voucher.	Date.	In whose favor.	Nature of claim.	Amount claimed.	Amount allowed.	Amount disallowed.	Remarks.
E	1	Apr. 7, 1862	H. P. Russell.....	Salary as adjutant-general.....	\$250.00	\$250.00		These amounts were allowed by the majority of the board of examiners, but were disallowed by the minority for the reason that "the amounts of these vouchers (1-5 inclusive) are disallowed on account of being salary paid before April 2, 1863, the time the Territory was called upon by the United States for troops." These items constitute the entire difference between the allowances of the majority and minority. (Note by Committee on Military Affairs.)
E	2	July 31, 1862	do.....	do.....	250.00	250.00		
E	3	Aug. 7, 1862	do.....	do.....	250.00	250.00		
E	4	Jan. 7, 1863	do.....	do.....	250.00	250.00		
E	5	Apr. 1, 1863	do.....	do.....	233.50	233.50		
E	6	July 1, 1863	do.....	do.....	250.00	250.00		
E	7	Oct. 1, 1863	do.....	do.....	250.00	250.00		
E	8	Jan. 1, 1864	do.....	do.....	250.00	250.00		
E	9	Apr. 1, 1864	do.....	do.....	250.00	250.00		
E	10	July 1, 1864	do.....	do.....	250.00	250.00		
E	11	Oct. 1, 1864	do.....	do.....	250.00	250.00		
E	12	Oct. 31, 1864	do.....	do.....	81.00	81.00		
E	13	Mar. 31, 1865	John Cradlebaugh.....	do.....	116.66	116.66		
E	14, 15	Apr. 29, 1865	do.....	Contingent expenses of adjutant-general.....	1,000.00	1,000.00		
E	16, 17	June 30, 1865	do.....	Salary as adjutant-general.....	500.00	500.00		
E	18, 19	Dec. 31, 1865	do.....	do.....	1,000.00	1,000.00		
E	20, 21	Mar. 31, 1865	do.....	do.....	500.00	500.00		
E	22	June 30, 1866	do.....	do.....	500.00	500.00		
E	23	Sept. 30, 1866	do.....	do.....	500.00	277.77	\$222.23	This disallowance is from August 20, 1866, end of the war, according to decision Supreme Court; also see decision Second Comptroller dated February 6, 1877, page 387, vol. 2, Digest Second Comptroller.
E	24	Dec. 31, 1866	do.....	do.....	500.00		500.00	
Total Abstract E.....					7,431.16	6,708.93	722.23	

F	1	July 1, 1864	G. L. Gibson	Transportation of arms.....	29.00	29.00	.....
F	2	Apr. 28, 1865	Shaw's Fast Freight and Express Company.....	Transportation of blank.....	8.00	8.00	.....
F	3	Apr. 27, 1865	.....do.....	Transportation of stationery.....	23.00	23.00	.....
			Total Abstract F.....		60.00	60.00	.....
G	1	Mar. 3, 1866	State of Nevada.....	Interest paid on \$46,950.12 from February 10, 1865, to March 3, 1866, at 2 per cent. per month.	11,925.33		11,925.33
G	2	May 30, 1867	.....do.....	Interest paid on \$46,950.12 from March 3, 1866, to May 30, 1867, at 15 per cent. per annum.	8,744.46		8,744.46
G	3	Mar. 28, 1872	.....do.....	Interest paid on \$119,800.12 from May 30, 1867, to March 28, 1872, at 15 per cent. per annum.	86,755.25		86,755.25
G	4	Jan. 1 1883	.....do.....	Interest paid on \$119,800.12 from March 28, 1872, to January 1, 1883, at 9 $\frac{1}{2}$ per cent. per annum.	122,472.33		122,472.33
			Total Abstract G.....		229,897.37		229,897.37

RECAPITULATION.

A	.....	1865 to 1866	State of Nevada	Enrolling, recruiting, etc	\$11,986.05	\$146.05	\$11,840.00*
B	.....	1863 to 1867	.....do.....	Supplying	3,114.38	2,875.13	236.25
C	.....	1863 to 1865	.....do.....	Pay to troops	96,154.78		96,054.78
D	.....	1863 to 1865	.....do.....	Pay to troops (liabilities).....	1,153.75		1,153.75
E	.....	1862 to 1866	.....do.....	Pay of salary of adjutant-general..	7,431.16	6,708.93	722.23
F	.....	1864 and 1865	.....do.....	Transportation	60.00	60.00	.....
G	.....	1866, 1867, 1872, and 1883.	.....do.....	Interest actually paid	229,897.57		229,897.37
			Total		349,697.49	9,793.11	339,904.38

The undersigned examiners of State and Territorial war claims certify on honor that the foregoing is a just and impartial statement of the claim of the State of Nevada, as determined by them after examination and consideration according to the acts of June 27, 1882, and August 4, 1886.

JAMES BIDDLE,
Major Sixth Cavalry, U. S. Army, Senior Officer and Examiner.
H. J. FARNSWORTH,
Major and Inspector-General, U. S. Army, Examiner.

WAR DEPARTMENT,
OFFICE OF THE STATE AND TERRITORIAL WAR CLAIMS,
Washington, D. C., February 9, 1887.

NOTE.—The total amount allowed by the minority of the board of examiners was \$8,559.61. This allowance was approved by the Secretary of War, and has since been paid to the State of Nevada. The amount disallowed by said minority report was \$341,137.88, and this disallowance was also approved by the Secretary of War.

On 27th April, 1888, Hon. C. C. Stevenson, then and now governor of Nevada, to whom was paid by the Secretary of the Treasury said sum of \$8,559.61, so allowed by said minority member of said board of war-claim examiners, receipted to said Secretary for said sum ON ACCOUNT ONLY, and as a payment PRO TANTO ONLY of said claim, and on May 8, 1888, Governor Stevenson served upon the Secretary and upon the proper accounting officers of the Treasury at Washington an official notice to that effect.

EXHIBIT No. 18.

PRECEDENTS OF CASES ALLOWED BY CONGRESS TO STATES FOR MONEYS BY THEM EXPENDED FOR TROOPS FOR THE USE AND BENEFIT OF THE UNITED STATES AFTER HAVING BEEN DISALLOWED BY ACCOUNTING OFFICERS OF THE TREASURY, AND FOR INTEREST ON SIMILAR CLAIMS PRESENTED WHICH WERE ALLOWED WITHOUT INTEREST.

Claims for payments made by the several States on account of expenses incurred for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting volunteers and militia called into the service of the United States in the war of 1812 were audited and settled under the supervision of the Secretary of War in pursuance of general laws, and paid by the United States.

Claims were afterwards presented by the several States to Congress and provision made for their payment on account of expenses which were disallowed by the accounting officers, and for interest on claims which had been presented and allowed without interest, as follows:

1. By an act approved April 2, 1830, the Secretary of the Treasury was authorized to cause to be paid to the mayor and city council of Baltimore the sum of \$7,434.53 in full for their claim against the United States for money borrowed and expended by them in defense of said city in the war of 1812, and by the second section of said act the Secretary of the Treasury was directed to cause to be paid interest on said sum according to the provisions and regulations of "the act to authorize payment of interest due the city of Baltimore," approved May 20, 1826.

2. By an act approved May 31, 1830, the proper accounting officers of the Treasury, under the superintendence of the Secretary of War, were authorized and directed to audit and settle the claims of the State of Massachusetts against the United States for services of her militia during the war of 1812, in the following cases:

(1.) Where the militia of said State were called out to repel actual invasion or under a well-founded apprehension of invasion, provided their numbers were not in undue proportion to the exigency.

(2.) Where they were called out by the authority of the State and afterwards recognized by the Federal Government.

(3.) Where they were called out by and served under the requisition of the President of the United States or of any officer thereof.

3. By a joint resolution approved May 14, 1836, entitled "A resolution to authorize the Secretary of War to receive additional evidence in support of claims of Massachusetts and other States of the United States for disbursements, services," etc., during the war of 1812, the Secretary was authorized, in preparing his report pursuant to the resolution of House of Representatives agreed to the 24th of February, 1832, without regard to existing rules and requirements to receive such evidence as was on file, and any further proofs which might be offered tending to establish the validity of the claims of Massachusetts upon the United States, or any part thereof, for services,

disbursements, and expenditures during the war with Great Britain; and in all cases where such evidence should, in his judgment, prove the truth of the items of the claim, or any part thereof, to act on the same in like manner as if the proof consisted of such vouchers and evidence as was required by existing rules and regulations touching the allowance of such claims; and it was provided that in the settlement of claims of other States upon the United States for services, disbursements, and expenditures during the war with Great Britain, the same kind of evidence, vouchers, and proof should be received as therein provided for in relation to the claim of Massachusetts.

4. By the sixth section of an act approved March 31, 1837, an appropriation was made for paying the claims of the State of Connecticut for the services of her militia during the war of 1812, to be audited and settled by the proper accounting officers of the Treasury under the superintendence of the Secretary of War in the following cases:

(1.) Where the militia of said State were called out to repel actual invasion or under a well-founded apprehension of invasion, provided their numbers were not in undue proportion to the exigency.

(2.) Where they were called out by the authorities of the State and afterward recognized by the Federal Government, and

(3.) Where they were called out and served under the requisition of the President of the United States or of any officer thereof.

5. By an act approved August 14, 1848, the proper accounting officers of the Treasury were directed to settle the claims for one month's service of the officers and soldiers of the Fourth Regiment in the Second Brigade of the Third Division of the militia of the State of Vermont, who served at the battle of Plattsburgh on the 11th of September, 1814, for their military services on that occasion.

6. By act approved March 3, 1853, making appropriations for the civil and diplomatic expenses of the Government for the year ending June 30, 1854, an appropriation of \$10,334.31 was made for arrearages of pay, subsistence, and clothing due to Capt. Richard McRae's Company of Virginia Volunteers, which served in the war with Great Britain in 1812-'13, to be paid to the officers and soldiers of said company or their legal representatives, under the order of the Secretary of War, upon the production of proof as to the identity of said officers and soldiers, and that they have not been paid.

7. By an act approved August 31, 1852 (Army appropriation), the Secretary of War was required to pay to the State of South Carolina such sums of money as were paid by said State in 1838, 1839, and 1840 for services, losses, and damage sustained by her volunteers in the Florida war of 1836, 1837, and 1838, while in the service of the United States, and on their return from said service, as were ascertained and allowed by the board of commissioners appointed for that purpose by the act of the legislature of said State in 1837, with the proviso that no interest should be allowed upon moneys paid to the State of South Carolina under the provisions of said act. And it was by said act further provided that in the settlement of the claims of the State of Georgia, under the act of August 11, 1842, providing for the settlement of the claims of that State for the service of her militia, which had theretofore been suspended or disallowed, the accounting officers of the Treasury Department should allow and pay, upon proof that the State had allowed and paid the same, all accounts for forage, subsistence, hospital stores, medical service, and transportation which had not theretofore been allowed by the United States. And it was further provided by said act that in the adjustment of the accounts of the State of Maine, under the act of June 13, 1842, the proper accounting officers of the Treasury should include and allow the claims which had theretofore been presented under said act, provided it should be satisfactorily shown that said claims had been actually allowed and paid by said State.

8. By an act approved March 3, 1853, second section, the proper accounting officers of the Treasury Department were authorized to settle the claims of the State of Florida for services of her troops under the act of February 27, 1851, by the provision stated for the settlement of the claims of the State of Georgia for like services, under the act approved August 31, 1851 (Army appropriation bill).

9. By the eighth section of an act approved March 3, 1853, the Secretary of the Treasury was directed to pay to the State of Georgia her claims remaining unpaid for moneys paid by the State in suppressing hostilities of the Cherokee, Creek, and Seminole Indians in the year 1835 and since, upon proof that the same was paid by the State, and that the provisions of the act relative to the settlement of the claims of Georgia for military service, approved March 3, 1851, should be extended to payments under said act.

The Secretary of the Treasury was also by said act required to pay the State of Alabama, under the provisions of the acts of Congress of August 16, 1842, and January 26, 1849, the balance due said State, growing out of the Creek Indian hostilities of 1836 and 1837; and by the twelfth section of said act it was provided that in the adjustment of the accounts of the State of Virginia under the twelfth section of the act

of August 31, 1852, the Secretary of War should follow the provisions of the act of June 2, 1848, providing for refunding to the several States the amounts expended by them in raising regiments of volunteers for the Mexican war.

10. By an act approved January 26, 1849, the Secretary of War was directed to pay interest upon the advances made by the State of Alabama for the use of the United States Government in the suppression of hostilities by the Creek Indians in 1836 and 1837, at the rate of 6 per cent. per annum from the time of the advances until the principal of the same was paid by the United States to the State. And in ascertaining the amount of interest it was provided that interest should not be computed on any sum which Alabama had not expended for the use and benefit of the United States, as evidenced by the amount refunded to the State of Alabama by the United States, and that no interest should be paid on any sum on which the State of Alabama did not either pay or lose interest, as aforesaid.

11. By an act approved March 3, 1851, the Secretary of War was authorized to allow to the State of Georgia for advances made to the United States for the suppression of hostilities of the Creek, Seminole, and Cherokee Indians in the years 1835, 1836, 1837, and 1838, with interest at the rate of 6 per cent. per annum on all sums allowed and paid to the State of Georgia and that might thereafter be allowed and paid for any moneys advanced by the State for the purposes aforesaid, from the date of such advances until the principal sums were or might be paid by the United States, with the proviso that no interest should be paid on any sum on which Georgia did not either pay or lose interest.

12. By an act passed the same day as the above act, the proper accounting officers of the Treasury were directed to settle the claim of the State of Maine against the United States, being for interest on money borrowed and actually expended by her for the protection of the northeastern frontier of said State during the years 1839, 1840, and 1841, the amount of such interest to be ascertained under the following rules:

“(1.) Interest not to be computed on any sum not expended by the State for the use and benefit of the United States, as evidenced by the amount refunded or paid to the State by the United States.

“(2.) No interest to be paid on any sum on which the State did not either pay or lose interest.”

13. By act approved July 21, 1852, making appropriations to supply deficiencies in the appropriations for the year ending June 30, 1852, the sum of \$80,741 was appropriated for pay of five companies of Texas mounted volunteers.

14. By act approved March 3, 1859, for the purpose of executing the resolution of May 14, 1836, the Secretary of the Treasury was directed to pay to Massachusetts \$227,176.48, reported to be due said State by Secretary of War J. R. Poinsett, in report dated December 23, 1837, made to House of Representatives December 27, 1837, and it was provided that in lieu of payment in money the Secretary of the Treasury might, at his discretion, issue to said State United States stock bearing 5 per cent. per annum, and redeemable at the end of ten years, or sooner, at the pleasure of the President.

EXHIBIT No. 19.

SENATE REPORT IN SUPPORT OF THE PROPOSITION THAT PRINCIPAL AND INTEREST ARE THE TWO ELEMENTS CONSTITUTING ONE AND THE SAME UNIT OF A COMPLETE INDEMNITY OF A CLAIM.

[Senate Report No. 1060, Forty-ninth Congress, first session.]

The Committee on Claims, to whom was referred the bill (S. 1651) “authorizing the Secretary of the Treasury to make final adjustment of claims of certain foreign steamship companies arising from the illegal exaction of tonnage dues,” have had the same under consideration, and respectfully report as follows:

This claim has been considered and favorably reported by the Committee on Foreign Relations to the House of Representatives of the Forty-sixth and Forty-eighth Congresses. It has likewise been favorably reported by the Committee on Claims of the House of Representatives at the present session.

The report of the Committee on Foreign Affairs of the Forty-eighth Congress, embodying the report of the same committee of the Forty-sixth Congress, is able and exhaustive, and is adopted, as follows:

[House Report No. 1568, Forty-eighth Congress, first session.]

The Committee on Foreign Affairs, to whom was referred the bill (H. R. 1062) authorizing the Secretary of the Treasury to make final adjustment of claims of certain

foreign steam-ship companies, arising from the illegal exaction of tonnage duties, respectfully report :

The matters arising herein were thoroughly and exhaustively considered by this committee in the Forty-sixth Congress, and a very able report made thereon, by Hon. Mr. Rice, then and now a member of the committee, was favorably considered by the committee.

The ninth article of the treaty of 1827 between the United States and the Hanseatic Republic is as follows :

"ART. 9. The contracting parties, desiring to live in peace and harmony with all the other nations of the earth by means of a policy frank and equally friendly with all, engage mutually not to grant any particular favor to other nations in respect of commerce and navigation which shall not immediately become common to the other party, who shall enjoy the same freely, if the concession was freely made, or on allowing the same compensation, if the concession was conditional."

This treaty is still in force. (See letter Secretary of State in H. Rep. No. 124, part 2, page 29, second session Forty-fifth Congress.)

Subsequently a treaty was ratified with Belgium, July 18, 1858, article 4 of which is in the following words :

"Steam-vessels of the United States and Belgium engaged in regular navigation between the United States and Belgium shall be exempt in both countries from the payment of duties of *tonnage, anchorage, buoys and light-houses.*"

This treaty was abrogated July 1, 1875. (See notes to Treaties and Conventions concluded since May 1, 1870, p. 1261.)

From this it will appear that the United States agreed not to grant any particular favor to other nations in respect of commerce and navigation which should not immediately become common to the Hanseatic Republics.

By the fourth article of the treaty of July 17, 1858, with Belgium, quoted above, the United States directly stipulated that steam-vessels engaged in regular navigation between them and Belgium should be exempt from the payment of duties on tonnage, anchorage, buoys, and light-house charges. This favor having been extended to Belgium, it immediately attached, under the foregoing ninth article of the Hanseatic treaty, to the steam-ships of the lines above referred to, both plying between the ports of Bremen and Hamburg (Hanseatic Republics) and ports of the United States. It is manifest that after July 17, 1858, the lines of steam-ships from Belgium and the Hanseatic Republics were upon precisely the same footing.

For thirty years anterior to July, 1862, tonnage duties were not levied or collected by the United States on vessels of foreign countries. The necessities of the Government at this time, however, compelled the imposition of tonnage duties, when an act was passed July 14, 1862, entitled "An act increasing temporarily the duties on imports, and for other purposes," providing—

"That upon all ships, vessels, or steamers, which, after the 31st day of December, 1862, shall be entered at any custom-house in the United States, whether ships or vessels of the United States or belonging wholly or in part to subjects of foreign powers, there shall be paid a tax or tonnage duty of ten cents per ton of the measurement of said vessel in addition to any tonnage duty now imposed by law. * * * *Provided,* That nothing in this act contained shall be deemed in any wise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels."

The act of March 3, 1865, amended the foregoing act by inserting *thirty* cents per ton in lieu of "ten" cents.

It was the manifest duty of the Secretary of the Treasury, upon the passage of the above law and before proceeding to administer it, to have caused a careful examination of the treaties with various foreign nations to learn what countries, if any, were exempt from the imposition of such duties.

The Secretary of the Treasury, however, immediately on the passage of the act of July 14, 1862, issued his instructions, in the form of circulars, to the collectors of the ports of New York, Baltimore, and New Orleans, making no exception of the vessels so exempted, but required the tonnage-tax to be levied and collected indiscriminately upon these vessels, notwithstanding the Attorney-General (Opinions, vol. 10, p. 481) had advised the Secretary of certain exemptions from the operation of said act by virtue of certain treaties.

The North German Lloyd Steamship Company accordingly paid, at the ports of New York, Baltimore, and New Orleans, as tonnage duties on vessels of their line thus exempted, the sum of \$130,800.09, and the Hamburg-American Packet Company also paid the sum of \$130,119, covering the period in both cases from December 31, 1862, to July 1, 1875, as appears by the books of the Treasury Department and by House Ex. Doc. No. 76, third session Forty-fifth Congress.

No laches can be imputed to the claimants in not having made prompt demand upon the United States for restitution,

The tax was first paid in 1863. Until 1867 the claimants had no knowledge that their lines were exempt. They were naturally misled by the Secretary of the Treasury, whose instructions to collectors were to levy tonnage indiscriminately.

The exemption depended as much upon the fourth article of the treaty with Belgium as upon the treaty with the Hanseatic Republics, since only by their concurrent operation was this privilege conferred. The exemption was nevertheless a plain and positive one, and the officers of the United States were clearly in the wrong in imposing and enforcing the collection of such duties. This is now admitted on all hands. We find no necessity of setting forth here the various diplomatic correspondence on the subject, and the decisions of the Secretary of State, and Secretary of the Treasury, and the Attorney-General, all of which hold that the treaty obligations of the United States were clearly violated. These are fully set forth in House Ex. Doc. No. 62, first session Forty-fourth Congress, and in House Report No. 124, second session Forty-fifth Congress, parts 1 and 2.

On the 19th June, 1878, Congress passed the following act, the bill having been maturely considered by the Committee on Foreign Affairs of the House of Representatives and the Committee on Finance in the Senate:

"AN ACT to amend section twenty-nine hundred and thirty-one of the Revised Statutes of the United States so as to allow repayment by the Secretary of the Treasury of the tonnage tax, where it has been exacted in contravention of treaty provisions.

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section twenty-nine hundred and thirty-one, of chapter six, title thirty-four of the Revised Statutes, shall not apply to cases of the payment of tonnage tax on vessels where the Secretary of the Treasury and Attorney-General shall be satisfied that the exaction of such tax was in contravention of treaty provisions; and he may draw his warrant for the refund of the tax so illegally exacted, as is provided in section three thousand twelve and one-half of said statutes: *Provided,* That this act shall not be construed to authorize the refunding of any tonnage duties whatever exacted prior to the first day of June, eighteen hundred and sixty-two; nor shall it apply to cases of the payment of tonnage tax heretofore made on vessels other than those of the Hanseatic Republics, and Sweden and Norway."

The object of this act was to authorize the refund of the tonnage duties so illegally exacted from the companies in question, relieving them from the necessity of making protest against payment within the thirty days required by the act of June 30, 1862, above referred to.

Under this act the North Gorman Lloyd Company presented its claim for \$130,785, as principal of duties paid, and \$80,737.50, as interest at 6 per cent. per annum to August 8, 1878; and the Hamburg American Packet Company presented its claim for \$130,119, as principal of duties paid, and for \$75,069.27, as interest on the same at 6 per cent. per annum to July 1, 1878.

In August last the amounts named as principal were paid by the Treasury Department to the two companies and accepted by them under protest, and the question now before your committee is the one embracing this claim for interest, referred to it by the letter of the Secretary of the Treasury, to be determined under the principles of international law; and the inquiry presented is, what shall be the just measure of reparation for an injury inflicted upon a foreign and friendly power in contravention of the solemn treaty obligations of the United States.

It is one of the highest national importance, not because it demands a considerable sum of money, but because it involves a question of national honor, and its determination will sanction a principle to which the Government will henceforth stand committed in the enforcement of its own demands against foreign powers.

The cause of said act of Congress authorizing a refund was the fact that the United States had violated treaty obligations by the exaction of moneys it had no right to receive. It has held these moneys for years, depriving the lawful owners of their use, benefit, and profit. We think it very plain that the United States, according to principles of public law, can not make just or complete reparation for this wrong without now determining that it will pay interest, at a reasonable rate, on the moneys thus wrongfully exacted and withheld to the injury of the other party to the compact.

Pending the consideration of the bill in the Senate, the Hon. Justin S. Morrill, chairman of the Committee on Finance (from which committee the bill was reported), in a letter addressed to the Secretary of the Treasury under date of April 8, 1878, submitted, among others, the following inquiry: "Again, let me ask you whether, if nothing is said in the act as to the payment of interest, you would pay any?" To this the Secretary of the Treasury, under date of April 15, 1878, replied:

"You further inquire whether, if nothing be said in the act about payment of interest, this Department would pay interest on the amounts originally exacted. I reply that the question whether interest should be paid on the original claim would depend on the obligations of the Government under the treaty stipulations referred to, as such stipulations are ordinarily construed by the law of nations."

Nevertheless, the Secretary of the Treasury, on more mature consideration, and

after obtaining the decision of the Attorney-General thereon, determined that he was not permitted to pay the interest under the peculiar phraseology of the act, and recommended further legislation by Congress.

It only remains to show, by the recognized authorities on international law, what the just obligations of the United States are under the treaty stipulations referred to, "as such stipulations are ordinarily construed by the law of nations."

It is sometimes asserted that "the Government never pays interest." This assumption doubtless arises from two ideas, namely: the principle that interest is often allowed in the nature of damage for money wrongfully withheld; and the common-law fiction, that the sovereign can do no wrong and can be guilty of no laches; therefore, the Government can not be chargeable with interest. The idea may also have obtained acceptance from the custom and usage of the accounting officers and Departments refusing to allow interest generally in their accounts with disbursing officers, and in the settlement of unliquidated domestic claims arising out of dealings with the Government. It will hardly be pretended, however, that this custom or usage is so "reasonable," well-known, and "certain" as to give it the force and effect of law.

But it is submitted that even were it true that the Government, as a rule, pays no interest to its own citizens, the fiction that "the sovereign can do no wrong" can be invoked only in its relation to its own subjects, and has no application whatever in its dealings with a foreign power, for both stand on the same footing of national equality.

By the principles of the public law, interest is always allowed as indemnity for the delay of payment of an ascertained and fixed demand. There is no conflict of authority upon this question among the writers on public law.

This rule is laid down by Rutherford in these terms:

"In estimating the damages which any one has sustained, when such things as he has a perfect right to are unjustly taken from him, or withholden, or intercepted, we are to consider not only the value of the thing itself, but the value likewise of the fruits or profits that might have arisen from it. He who is the owner of the thing is likewise the owner of the fruits or profits. So that it is properly a damage to be deprived of them as it is to be deprived of the thing itself." (Rutherford's Institutes, Book I, chap. 17, sec. 5.)

In laying down the rule for the satisfaction of injuries in the case of reprisals, in making which the strictest caution is enjoined not to transcend the clearest rules of justice, Mr. Wheaton, in his work on the law of nations, says:

"If a nation has taken possession of that which belongs to another, if it refuses to pay a debt, to repair an injury, or to give adequate satisfaction for it, the latter may seize something of the former and apply it to [his] its advantage till it obtains payment of what is due, together with interest and damages." (Wheaton on International Law, p. 341.)

Domat thus states the law of reason and justice on this point:

"It is a natural consequence of the general engagement to do wrong to no one that they who cause any damages, by failing in the performance of that engagement, are obliged to repair the damage which they have done. Of what nature soever the damage may be, and from what cause soever it may proceed, he who is answerable for it ought to repair it by an *amende* proportionable either to his fault or to his offense or other cause on his part, and to the loss which has happened thereby." (Domat, Part I, Book III, Title V, 1900, 1903.)

"Interest" is, in reality, in justice, in reason, and in law, too, a part of the debt due. It includes, in Pothier's words, the loss which one has suffered and the gain which he has failed to make. The Roman law defines it as "*quantum mea interfuit; id est, quantum mihi abest, quantumque lucrari potui.*" The two elements of it were termed "*lucrum cessans et damnum emergens.*" The payment of both is necessary to a complete indemnity.

"Interest," Domat says, "is the reparation or satisfaction which he who owes a sum of money is bound to make to his creditor for the damage which he does him by not paying him the money he owes him."

It is because of the universal recognition of the justice of paying, for the retention of moneys indisputably due and payable immediately, a rate of interest considered to be a fair equivalent for the loss of its use, that judgments for money everywhere bear interest. The creditor is deprived of this profit and the debtor has it. What greater wrong could the law permit than that the debtor should be at liberty indefinitely to delay payment, and, during the delay, have the use of the creditor's money for nothing? They are none the less the creditor's moneys because the debtor wrongfully withholds them. He holds them, in reality and essentially, in trust; and a trustee is always bound to pay interest upon moneys so held.

In closing these citations from the public law, the language of Chancellor Kent seems eminently appropriate. He says:

"In cases where the principal jurists agree the presumption will be very great in favor of the solidity of their maxims, and no civilized nation that does not arrogantly

set all ordinary law and justice at defiance will venture to disregard the uniform sense of established writers on international law." (1 Kent Com., 19.)

The practice of the United States in discharging obligations resulting from treaty stipulations has always been in accord with these well-established principles. It has exacted the payment of interest from other nations in all cases where the obligation to make payment resulted from treaty stipulations, and it has acknowledged that obligation in all cases where a like liability was imposed upon it.

The most important and leading cases which have occurred are those which arose between this country and Great Britain—the first under the treaty of 1794, and the other under the first article of the treaty of Ghent. In the latter case the United States claimed compensation for slaves and other property taken away from the country by the British forces at the close of the war in 1815. A difference arose between the two Governments, which was submitted to the arbitrament of the Emperor of Russia, who decided that "the United States of America are entitled to a just indemnification from Great Britain for all private property carried away by the British forces." A joint commission was appointed for the purpose of hearing the claims of individuals under this decision. At an early stage of the proceedings the question arose as to whether interest was a part of that "just indemnification" which the decision of the Emperor of Russia contemplated. The British commissioner denied the obligation to pay interest. The American commissioner, Langdon Cheves, insisted upon its allowance, and, in the course of his argument upon this question, said:

"Indemnification means a re-imbursement of a loss sustained. If the property taken away on the 17th of February, 1815, were returned now uninjured, it would not re-imburse the loss sustained by the taking away and consequent detention; it would not be an indemnification. The claimant would still be unindemnified for the loss of the use of his property for ten years, which, considered as money, is nearly equivalent to the original value of the principal thing."

Again, he says:

"If interest be an incident usually attendant on the delay of payment of debts, damages are equally an incident attendant on the withholding an article of property."

In consequence of this disagreement, the commission was broken up; but the claims were subsequently compromised by the payment of \$1,204,960, instead of \$1,250,000, as claimed by Mr. Cheves; and of the sum paid by Great Britain, \$418,000, was expressly for interest.

The propriety of this claim for interest was subsequently submitted to William Wirt, then Attorney-General, for his opinion. Mr. Wirt said:

"I am of the opinion that the just indemnification awarded by the Emperor involves not merely the return of the value of the specific property, but a compensation also for the subsequent use and wrongful detention of it in the nature of damages. * * * I am of opinion that the interest, according to the usage of nations, is a necessary part of the just indemnification awarded by the Emperor of Russia." (Opinions Attorney-General, vol. 2, p. 33.)

An earlier case, in which this principle of interest was involved, arose under the treaty of 1794 between the United States and Great Britain, in which there was a stipulation on the part of the British Government in relation to certain losses and damages sustained by American merchants and other citizens by reason of illegal or irregular capture of their vessels or other property by British cruisers; and the seventh article provided in substance that "full and complete compensation for the same will be made by the British Government to said claimants."

A joint commission was instituted under this treaty, which sat in London, and by which these claims were adjudicated. Mr. Pinckney and Mr. Gore were commissioners on the part of the United States, and Dr. Nicholl and Dr. Swabey on the part of Great Britain; and it is believed that in all instances this commission allowed interest as a part of the damage. In the case of *The Betsey*, one of the cases which came before the board, Dr. Nicholl stated the rule of compensation as follows:

"To re-imburse the claimants the original cost of their property, and all the expenses they have actually incurred, together with interest on the whole amount, would, I think, be a just and adequate compensation. This, I believe, is the measure of compensation usually made by all belligerent nations, and accepted by all neutral nations, for losses, costs, and damages occasioned by illegal capture." (*Vide* Wheaton's *Life of Pinckney*, p. 198; also p. 205; note, p. 371.)

By reference to the American State Papers (Foreign Relations, vol. 2, pages 119, 120), it will be seen by a report of the Secretary of State of the 16th of February, 1798, laid before the House of Representatives, that interest was awarded and paid on such of these claims as had been submitted to the award of Sir William Scott and Sir John Nicholl, as it was in all cases by the board of commissioners. In consequence of some difference of opinion between the members of this commission, their proceedings were suspended until 1802, when a convention was concluded between the two Governments, and the commission re-assembled, and then a question arose as to the allowance

of interest on the claims during the suspension. This the American commissioners claimed, and though it was at first resisted by the British commissioners, yet it was finally yielded, and interest was allowed and paid. (See Mr. King's three letters to the Secretary of State, of 25th March, 1803, 23d April, 1803, and 30th April, 1803, American State Papers, Foreign Relations, vol. 2, pp. 387, 388.)

Another case in which this principle was involved arose under the treaty of the 27th October, 1795, with Spain, by the twenty-first article of which, "in order to terminate all differences on account of the losses sustained by citizens of the United States in consequence of their vessels and cargoes having been taken by the subjects of His Catholic Majesty during the late war between Spain and France, it is agreed that all such cases shall be referred to the final decision of commissioners, to be appointed in the following manner," etc. The commissioners were to be chosen, one by the United States, one by Spain, and the two were to choose a third, and the award of the commissioners, or any two of them, was to be final, and the Spanish Government to pay the amount in specie. This commission awarded interest as part of the damages. (See American State Papers, vol. 2, Foreign Relations, p. 283.)

So, in the case of claims of American citizens against Brazil, settled by Mr. Tudor, United States minister, interest was claimed and allowed. (See House Ex. Doc. No. 32, first session Twenty-fifth Congress, p. 249.)

Again, in the convention with Mexico of the 11th of April, 1839, by which provision was made by Mexico for the payment of claims of American citizens for injuries to persons and property by the Mexican authorities, a mixed commission was provided for, and this commission allowed interest in all cases (House Ex. Doc. No. 291, Twenty-seventh Congress, second session).

So, also, under the treaty with Mexico of February 2, 1848, the board of commissioners for the adjustment of claims under that treaty allowed interest in all cases from the origin of the claim until the day when the commission expired.

So, also, under the convention with Colombia, concluded February 10, 1864, the commission for the adjudication of claims under that treaty allowed interest in all cases as a part of the indemnity.

So, under the recent convention with Venezuela, the United States exacted interest upon the awards of the commission from the date of the adjournment of the commission until the payment of the awards.

The recent Mixed American and Mexican Commission allowed interest in all cases from the origin of the claim, and the awards were paid with interest.

The distinguished tribunal at Geneva, under the treaty of Washington, allowed interest on the claims of the United States against Great Britain as being "just and reasonable."

In discussing the measure for determining damages to be awarded against Great Britain by the tribunal at Geneva, the eminent counsel of the United States, Mr. Evarts, Mr. Cushing, and Mr. Waite, contended as follows:

"The counsel assume that interest will be awarded by the tribunal as an element of the damage. We conceive this to be conformable to public law and to be required by paramount considerations of equity and justice."

The counsel thereupon cited the then recent decision by Sir Edward Thornton, the British minister at Washington, as umpire of a claim on part of the United States against Brazil, which held that the claimants were entitled to interest by the same right that entitled them to reparation—the interest allowed being \$45,077, nearly half the total award of \$100,740. The counsel for the United States further relied upon the awards under the treaty of Ghent and the Jay treaty, herein elsewhere referred to, as marked precedents for the allowance of interest.

The counsel on behalf of Great Britain, while objecting to the principle urged by the United States as not being applicable to unliquidated claims, nevertheless admitted its reason or justice as to liquidated or ascertained claims in the following words:

"Interest, in the proper sense of that word, can only be allowed where there is a principal debt of liquidated and ascertained amount detained and withheld by the debtor from the creditor after the time when it was absolutely due and ought to have been paid, the fault of the delay in payment resting with the debtor, or where the debtor has wrongfully taken possession of and exercised dominion over the property of a creditor. In the former case, from the time when the debt ought to have been paid, the debtor has had the use of the creditor's money and may justly be presumed to have employed it for his own profit and advantage. He has thus made a gain corresponding with the loss which the creditor has sustained by being deprived, during the same period of time, of the use of his money, and it is evidently just that he should account to the creditor for the interest, which the law takes as the measure of this reciprocal gain and loss. In the latter case the principle is exactly the same; it is, ordinarily, to be presumed that the person who has wrongfully taken possession of the property of another has enjoyed the fruits of it; and if instead of this he has de-

stroyed it, or kept it unproductive, it is still just to hold him responsible for interest on its value, because his own acts, after the time when he assumed control over it, are the causes why it has remained unfruitful. In all these cases it is the actual or virtual possession of the money or property belonging to another, which is the foundation of the liability of interest. The person liable is either *lucratus* by the detention of what is not his own, or is justly accountable as if he were so."

And in pursuance of the principles thus asserted, the exalted tribunal at Geneva allowed interest on the demands of the United States against Great Britain in the following words:

"And whereas it is just and reasonable to allow interest at a reasonable rate." (See decision and award of the arbitrators.)

In Judge Hale's report of November, 1873, to the Secretary of State, of claims before the American British Mixed Commission under article 12 of the treaty of 8th of May, 1871, he says:

"The commission ordinarily allowed interest at the rate of 6 per cent. per annum from the date of the injury to the anticipated date of the final award" (Ex. Doc., part 1, 1st session, 43d Congress. Part 2, Foreign Affairs, p. 21).

It can hardly be necessary to pursue these precedents further. They sufficiently and clearly show the practice of the Government of the United States with foreign nations or with claimants under treaties.

Aside from considerations of international character, it will be found upon examination of the precedents where Congress has passed acts for the relief of citizens of the United States, that in almost every case where the Government has withheld a sum of money which had been decided by competent authority to be due, or where the amount due was ascertained, fixed, and definite, Congress has directed the payment of interest together with the principal. (See "Law of Claims against Governments," being Report No. 134, 2d sess. 43d Congress.)

Nor has the recovery of interest as against foreign powers depended upon arbitration or joint commissions for recognition of the principle. Such claims for interest have been directly and successfully urged by the diplomatic representatives of the United States as a matter of right under principles of established international law.

The cases are innumerable where claims have been enforced in behalf of citizens of the United States against foreign governments with interest, and where, too, the damages were unliquidated and rested even in tort. These cases may be found stated at length in Senate Ex. Doc. No. 18, second session Thirty-fifth Congress. But confining ourselves rigidly to precedents established by the Government of the United States, like case now presented, we find numerous instances.

The United States presented a claim against Portugal for loss by seizure in 1829, at Lisbon, of specie belonging to James Hall and J. Shepherd, citizens of the former Government, which was being shipped contrary to law. Restitution was subsequently made, \$17,741.98 being allowed to the United States, of which sum \$7,652.98 was expressly allowed as interest.

Claims asserted against Mexico in behalf of Jonas P. Levy for illegal duties exacted in 1843-46, where \$3,675 was recovered, including interest. Case of William B. Hatch for overcharge of tonnage duties, where \$277.65 was recovered, with interest.

The case against Brazil of William W. Harper, administrator, for fine paid custom-house at Maranham, interest, etc., where \$1,130.40 was recovered. The case of John Devereux, for anchorage and tonnage dues unlawfully imposed on the bark *Globe*, where, including interest, \$196.99 was recovered.

The case of Foster & Elliott, for fine exacted on ship *Louisiana*, at Rio, in January, 1835, where \$577.94 was recovered, including interest. The case of Francis A. Gray, for illegal exaction of fine at Rio in the same year, where \$1,453.94 was recovered, including interest. The case of Hyman Gratz, president Pennsylvania Insurance Company, for interest (only) on customs duty illegally exacted and previously refunded by Brazilian Government \$506.65 was allowed and recovered.

The United States claimed certain indemnity from the Government of Brazil in the matter of the brig *Caroline*, which was paid. Subsequently, on review by this Government, the conclusion was reached that the money had been unjustly demanded and received, and in a letter of Secretary Fish to Senõr de Barros, of the Brazilian legation, dated Department of State, June 26, 1874, he says:

"I now have the honor to inform you that the President, after a careful examination of the case, has come to the conclusion that the Government of Brazil is not justly responsible for the damages in this case. It is understood that the Government of His Majesty the Emperor of Brazil is of the same opinion respecting it. Under these circumstances the President regards it as the duty of the United States to repay to Brazil the amount thus received by their minister at Rio, with interest thereon at 6 per cent. per annum. * * *"

Here the sum of \$96,405.73 was accordingly paid, covering the amount originally exacted, with 6 per cent. interest thereon, as being a just reparation for moneys wrong-

fully exacted from a foreign power. (See Foreign Relations United States, 2d sess. 43d Congress, No. 63, page 95.)

It will thus be seen that no principle is now urged that has not hitherto been repeatedly and successfully enforced by the United States in behalf of its own citizens against foreign governments.

The Federal courts of the United States have repeatedly determined, where an illegal tax has been collected, that in a suit against the collector, the person so paying the tax is entitled to interest from the time of the illegal exaction (*Erskine vs. Van Arsdale*, 15 Wall., 77; *Howland vs. Maxwell*, 3 Blatchf., 147; *Harrison vs. Same*, *ibid.*, 421).

Reason furnishes no distinction in this regard between the collector who first receives it and the Secretary of the Treasury to whom it is ultimately paid. They are equally the representative of the Government. Besides, the latter stands in the attitude of an accessory after the fact, and for this reason, of itself, should be held accountable.

As to the rule for the construction of treaties and the determination of rights thereby guaranteed, the engagements and obligations are to be interpreted in accordance with the principles of the public law, and not in accordance with any municipal code or executive regulation. No statement of this proposition can equal the clearness or force with which Mr. Webster declares it in his opinion on the Florida claims, attached to the report in the case of Letitia Humphreys (Senate Report No. 93, 1st sess. 36th Congress, p. 16). Speaking of the obligation of a treaty, he said:

"A treaty is the supreme law of the land. It can neither be limited, nor restrained, nor modified, nor altered. It stands on the ground of national contract, and is declared by the Constitution to be the supreme law of the land, and this gives it a character higher than any act of ordinary legislation. It enjoys an immunity from her operation and effect of all such legislation.

"A second general proposition, equally certain and well established, is that the terms and the language used in a treaty are always to be interpreted according to the law of nations, and not according to any municipal code. This rule is of universal application. When two nations speak to each other they use the language of nations. Their intercourse is regulated, and their mutual agreements and obligations are to be interpreted, by that code only which we usually denominate the public law of the world. This public law is not one thing at Rome, another at London, and a third at Washington. It is the same in all civilized states, everywhere speaking with the same voice and the same authority."

Again, in the same opinion, Mr. Webster used the following language:

"We are construing a treaty, a solemn compact between nations. This compact between nations, this treaty, is to be construed and interpreted throughout its whole length and breadth, in its general provisions, and in all its details, in every phrase, sentence, word, and syllable in it, by the settled rules of the law of nations. No municipal code can touch it, no local municipal law affect it, no practice of an administrative department come near it. Over all its terms, over all its doubts, over all its ambiguities, if it have any, the law of nations 'sits arbitress.'"

The levying of tonnage taxes on the vessels of these companies being unlawful, the exaction of the money on such unlawful levies was wrongful; and we think the wrongful taking of money excuses the necessity of a demand for the repayment. It therefore follows, in accordance with the principles of well-adjudicated cases, irrespective of the international rule, that if the money was wrongfully taken by the United States from these companies, it is bound to allow and pay interest on the money from the time it was so wrongfully taken.

The general doctrine which prevails on the subject of interest was elaborately discussed and correctly expounded in *Reid vs. Rensselaer Glass Factory* (3 How., 436). Ch. J. Savage, after a full examination of the cases, asserts that interest is allowed: 1. Upon a special agreement; 2. Upon an implied agreement; 3. When money is withheld against the will of the owner; 4. By way of punishment for an illegal conversion or use of another's property; 5. Upon advances in cash.

It has been the invariable practice, at the circuits, for more than a quarter of a century, to allow interest in cases like the present. So well settled has our practice been in this respect, that the question of interest on a debt which is withheld after it is due, without the assent of the creditor, rarely passes into the reports unless some more important question is connected with it.

These tonnage duties being paid under duress and without warrant of law, and being immediately transferred to the Secretary of the Treasury, they came into the hands of these officers unlawfully, the taking was tortious and a conversion *per se*, and no demand for repayment was necessary to sustain trover or assumpsit for the value.

Where the property came lawfully in the defendant's possession there must be a demand and refusal to sustain trover or assumpsit for the value (*Spoor vs. Newall*, 3 Hill, 307).

Where the taking is tortious no demand is necessary (*Connah vs. Hale*, 23 Wend., 471; *Bates vs. Conkling*, 10 Wend., 391).

To maintain an action for the wrongful conversion of property, it is enough that the rightful owner has been deprived of it by the unauthorized act of another assuming dominion over it (*Boyce et al. vs. Brockway*, 31 N. Y., 490).

In accordance with the law of these cases, there was tortious taking, conversion *per se*, at the date of exaction of these tonnage duties. The date of conversion, where the taking is lawful, is fixed from the date of the demand for the goods or money lawfully held, and by refusal to surrender them the possession becomes unlawful; and in assumption for the value the owner is entitled to the value at the time of taking, with interest from the same date.

This rule gives interest from the date of seizure, where the taking is tortious or the plaintiff is wrongfully deprived of his money. As, in an action against a public officer to recover damages for a tort, it was held:

"The plaintiff has a vested right to the amount of the assessment. The interest thereon is but an incident—an outgrowth from that right. The defendant's wrongful act has prevented him from realizing his money. It was a willful, because an intentional wrong, and a plain violation of a legal duty which the defendant owed to the plaintiff. If entitled to sustain this action at all, the plaintiff should obtain complete satisfaction" (*Clark vs. Miller*, 47 Barb., 43).

The correct rule of damages is its value at the time of taking an interest (*N. Y. Guaranty and Indemnity Co. vs. Flynn*, 65 Barb., 368).

Having ascertained what plaintiff's damage was, the referee properly allowed interest on the amount thereof from the time plaintiff became entitled to payment of the same. Without the interest plaintiff would not have secured full indemnity (*Maller vs. Express Propellor Line*, 61 N. Y., 316).

The same rule is affirmed in *Wehle vs. Haviland et al.*, 66 N. Y., 450; *Prince vs. Connor*, 69 N. Y., 608.

This is the rule as to illegal exactions by revenue officers (*Erskine vs. Van Arsdale*, 15 Wall., 77).

Interest is chargeable from the time the money was wrongfully obtained or wrongfully detained, and not from the time of demand (*Wood vs. Robbins*, 11 Mass., 506; *Atlantic Nat. Bank vs. Harris*, 118 Mass., 147).

The cases cited from Massachusetts reports are based upon the same principle, which was clearly laid down as the law by Judge Story, in the United States circuit court, in the case of *Ricketson et al. vs. Wright et al.*, 3 Sumner, 336.

In this case the proceeds of a cargo belonging to the plaintiffs had been taken under legal process by the defendants, the consignees, in Rio de Janerio, for the debts of prior owners of the ship.

The court held the taking was unlawful, but that the tort had been waived by bringing assumpsit. The question arose as to the time from which interest should be computed, whether from the time of the actual receipt of the money by the defendants at Rio, or from the time when the same would have been received as cash by the plaintiffs in Boston, if remitted in the ordinary course of business.

The plaintiffs insisted that the defendants, having had the money and the use of it, should pay interest from the time of its receipt. The defendants held that the interest, being in the nature of damages for the detention of the money, must date from the time when the defendants were bound to have it paid over.

The court held:

"The question is not without difficulty; but from the best consideration which I have been able to give it, my opinion is that interest ought to run from the receipt of the money by the defendants. If this were the case of an ordinary transaction and sale by consignees, who had sold property on account of consignors in violation of their orders, and held the proceeds for and on account of their principals, I should have no doubt that the plaintiffs, by bringing assumpsit for the proceeds, had affirmed the sale and proceedings throughout, and that the acts of the consignees, being done by them throughout for and on account of the principals, must be all deemed to be adopted by the principals. But here the case is entirely otherwise. The defendants, so far from attaching or selling the property on account of the plaintiffs and retaining the proceeds for their account, professedly acted throughout adversely to the plaintiffs and on their own sole account. They insisted upon the right to hold the proceeds for themselves, as their own property, rightfully acquired; and although the plaintiffs, by bringing assumpsit for the proceeds, have waived the tort, it is impossible to say that they have adopted or ratified the acts of the defendants in retaining the proceeds for their (the defendants') own use and account. That would be to defeat their own right to recover in this very suit upon the merits. I think, therefore, that the defendants must still be deemed to have received and held the proceeds adversely to the plaintiffs, and, of course to have had possession of the funds, and to have used them for their own benefit. And, if so, they ought to pay interest for the same from the time when the funds were appropriated to their own use. In the com-

men case of an illegal conversion of property by a defendant acting adversely and for his own interests in the sale of the property, the plaintiff does not, by waiving the tort and bringing assumpsit for the proceeds, do more than affirm the sale.

"The defendant is still liable for interest upon the amount from the time of receiving the proceeds of the sale; for he has received and detained them, not for the plaintiff, but for himself. And the presumption of law is, that the defendant in such a case has derived a benefit from the use of the funds equivalent to the interest; or, what is equally potent, that the plaintiff has lost the use of his money from the time of the receipt thereof by the defendant by the unlawful and wrongful detention of the defendant. In the present case it is perfectly clear that the plaintiffs never could have drawn a bill for the funds which would have been honored, nor could they have insisted successfully upon a remittance of them. And up to the very time of the trial of the present cause the defendants have claimed the proceeds as their own, not recognizing, but absolutely repudiating, the title of the plaintiffs. It seems to me that interest, therefore, belongs to the plaintiff during all the time of the detention.

"When money is wrongfully and illegally exacted, it is received without any legal right or authority to receive it; and the law at the very time of payment creates the obligation to refund it (*Bank of the United States vs. Bank of Washington*, 6 Pet., 19).

Even were this of the class of cases where demand is necessary to carry interest, the peculiar circumstances here would in all equity and fairness relieve it from such requirement. Had the exactions of these moneys been in direct violation of the provisions of the treaty with these Hanseatic Republics, patent upon the face of the treaty itself, then there might be some laches attributable to these companies in not having protested against their respective payments at the time and failing to demand an immediate return of the money. But the United States, in disregard of its obligations, at first unlawfully exacted these duties, even as against Belgium, whose treaty on its face carried like exemption, and a refund to subjects of that Government was made in February, 1872; but the restitution being promptly made and the amount being small, no claim for interest was set forth. The case is much stronger with the Hanseatic Republic. The United States gave them no notice that by virtue of a treaty with Belgium (made 30 years subsequent to their own), to which those republics were utter strangers, certain commercial rights had accrued to them which they could not anticipate, and it would be unreasonable, as well as unjust, to hold these republics of a knowledge of treaty privileges thus conferred which it seems our own officials, specially charged with their administration, had utterly overlooked and disregarded.

The diplomatic correspondence herein referred to, however, shows that demand was made upon this Government for the refund of these moneys as soon as the authorities of the Hanseatic Republics became advised concerning the character of the indirect concession made to them, viz, as early as 1872, and the official correspondence also shows a consistent and uninterrupted claim to these moneys from the beginning.

The concluding consideration is at what rate the interest should be allowed and paid. With this the committee find little or no difficulty, since this Government, from the earliest years, has established the rate at 6 per cent., by decisions of the Federal courts and by the multitude of cases we have examined, as the measure of lawful interest for moneys unjustly held. Nor would this rate of interest work any hardship upon this Government. These moneys were withheld from the year 1862 to the year 1878, when the United States was a borrower of money at a rate largely in excess of 6 per cent. During all this period the United States Government, unhappily, was not a creditor among nations, but an anxious borrower, and it is plain that, as a borrower, the needs of the Government were relieved to the extent of these moneys wrongfully exacted and withheld.

These moneys, from the beginning being those of another, should have been restored immediately. Had they been thus restored and by the owners loaned to the United States for a period covering most of the years they were retained, a much larger sum as interest would have accrued on any of the then current public loans than the simple interest at 6 per cent. to be now allowed. We think, therefore, that the rate thus sanctioned by a long current of judicial decisions and by acts of Congress may well be adhered to in the present instance.

From the facts in the case it appears:

1st. The United States, by treaty of 1827 with the Hanseatic Republics, engaged not to grant any particular favor to any other nation in respect of commerce and navigation that should not immediately become common to these republics.

2d. That by treaty of 1858 with Belgium, the steam-ships of that country were exempt from payment of tonnage duties in ports of the United States.

3d. That, by operation of these treaties taken together, the steam-ships of the Hanseatic ports were also exempted so long as both treaties should remain in force.

4th. That, notwithstanding such exemption by treaty, and the proviso in the act of 1862 "that nothing in this act contained shall be deemed in anywise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels,"

nevertheless these provisions were totally disregarded by the United States officers, and large sums of money were exacted from companies thus exempt.

5th. That such exactions were made in contravention of the treaty stipulations of the United States has been decided by the Attorney-General, by the Secretary of State, and by the Secretary of the Treasury, and, lastly, determined by Congress, by the act of June 19, 1873, under construction of which the precise sum exacted has been refunded and no more (although claim was made for interest); the United States having the uninterrupted use of such moneys for a period varying from three to fifteen years.

6th. That such refund was taken under protest, with a distinct declaration on part of claimants that claims for interest would be urged before Congress. Under these circumstances your committee are clearly of the opinion that a just reparation for the injury committed alone by the United States can not be made by returning to the innocent party simply the money wrongfully exacted without an allowance for its use. The United States would otherwise derive a large pecuniary benefit from its wrongful act, and an innocent friendly power would sustain a corresponding pecuniary loss. For the United States to claim such a benefit would violate one of the fundamental axioms of the common law as well as a cardinal principle of morality, that no one should be permitted to derive an advantage from his own wrong to the detriment of another.

It should not be forgotten that during the entire period of these exactions all steam-vessels of the United States entering the ports of Bremen and Hamburg were wholly exempt from the payment of like duties, and that not a dollar has been levied upon American tonnage to excuse or justify the exactions of the United States, and that perfect reciprocity could have existed only on exemption by the United States.

The obligations of the United States, construed as they must be in this instance by rules and precedents of an international character, are not and can not be properly discharged without the payment of interest on these claims. This Government must and should uncomplainingly submit to the administration of such rules of international law as it has aided to establish for the determination of rights between itself and other powers. It could not now with propriety and for the purpose of a temporary and pecuniary gain ask other nations to change a rule to which it has long and consistently adhered, and by which its citizens have hitherto been repeatedly benefited. As we have said before, the question is one of the highest national importance, as it involves a consideration of national honor, and its determination will sanction a principle to which the United States will henceforth stand committed in the enforcement of its own demands against foreign powers.

The time will surely come when American commerce will again, as in the past, maintain its supremacy upon the seas, and when kindred questions affecting commercial concessions to us under treaties will receive the interpretation which a liberal and enlightened judgment has hitherto invoked for the determination of questions arising between friendly powers.

It would be unjust, unwise, and unstatesmanlike to deviate in the present instance from uniform precedents, and such course would most likely be found at no remote day to have been a humiliating and unprofitable evasion of just obligations, the fulfillment of which has been already too long delayed.

Your committee adopt the said report made to the Forty-sixth Congress, so far as herein set forth, and recommend the passage of said bill (H. R. 1062) as amended and attached to this report.

That the claim is considered just by the Treasury Department is apparent from the following letter from Assistant Secretary Fairchild to the Secretary of State, under date March 4, 1886, to wit:

TREASURY DEPARTMENT, *March 4, 1886.*

SIR: I have the honor to acknowledge the receipt of your letter of the 3d instant, submitting for the consideration of this Department a translation of a note, under date of the 16th ultimo, from the minister of Germany at this capital in relation to the claim of certain German steam-ship companies for the payment of interests on certain moneys which were exacted from said companies in contravention of treaty provisions and heretofore refunded to them under the act of July 19, 1873.

You request the views of this Department as to the justice of the claim of the German steam-ship companies.

I have the honor to reply that the companies referred to in the note of the German minister are the North German Lloyd, the Hamburg-American Packet Company, and the Eagle Line. The amounts paid to these several companies will be found tabulated in Senate Executive Document No. 30 of the second session of the Forty-eighth Congress, a copy of which was transmitted to the Department of State in a communication from this Department of the 16th of January last, relating to claims for repayment of tonnage duties on French vessels.

I would say in this connection that a special claim for the refund of the tonnage tax

paid on a steam-ship of the Lloyd Line with interest was presented to this Department in 1875, and was rejected solely on the ground of a lack of protests and appeal, and not on the ground that it was not a just claim. In January, 1873, these German steamships were declared exempt by order of this Department from payment of tonnage dues on account of the exaction of such dues being in contravention of treaty stipulations. The sheer inability of this Department to refund tonnage dues illegally exacted in the absence of a proper protest and appeal led to the passage of the act of July 19, 1878. The justice of the claim to the original sum never was disputed or doubted by this Department. In a communication of the Secretary of the Treasury to the chairman of the Committee on Finance of the Senate, under date of April 15, 1878, it was declared that "the money (the tonnage exactions) of which refund is demanded was taken in violation of law and in contravention of treaty stipulations." Congress admitted the justice of the original claims by the passage of the act of July 19, 1878. In the letter of this Department above referred to it was said, in response to the question whether interest could be paid on the original claims, that that would depend upon the obligations of this Government under its treaty stipulations with the Hanseatic towns, "as such stipulations are ordinarily construed by the law of nations." It is not for this Department to decide what usage may require in this class of cases, but it is known that this Government demanded interest in the settlement of the Alabama claims, and has paid interest on claims of foreign Governments where such claims had no basis in justice more clearly evident than those of these German companies.

The original moneys were taken and have been long held from the original claimants, simply because the power of this Department to cut off interest was so restricted by the law requiring protest and appeal. The refusal to pay interest in cases of this character might be a detrimental precedent should claims of a similar character arise or be discovered where this Government might be claimant.

Respectfully yours,

C. S. FAIRCHILD,
Acting Secretary.

The honorable the SECRETARY OF STATE.

The Imperial Government of Germany, through its minister resident, is pressing upon the proper Department the payment of this claim. It requires legislative action. In view of the favorable reports made from time to time upon the claim, and of its palpable merits, it hardly comports with the dignity and justice of such a Government as ours that favorable and final action upon it should be longer deferred.

The committee reports back the bill with the recommendation that it do pass.

EXHIBIT No. 20.

PRECEDENTS OF CASES WHERE INTEREST WAS ALLOWED IN THE SAME ACT ALLOWING PRINCIPAL TO STATES BY THEM EXPENDED FOR TROOPS DOING MILITARY SERVICE FOR THE UNITED STATES.

REFERENCES TO ACTS AUTHORIZING PAYMENT OF CLAIMS OF STATES FOR EXPENSES ON ACCOUNT OF THE WAR WITH MEXICO.

1. By a joint resolution approved March 3, 1847 (*Stats. at Large*, vol. 9, p. —), the Secretary of War was authorized and required to cause to be refunded to the several States or to individuals for services rendered, acting under the authority of any State, the amount of expenses incurred by them in organizing, subsisting, and transporting volunteers previous to their being mustered and received into the service of the United States for the war with Mexico, and for subsisting troops in the service of the United States.

2. By an act approved June 2, 1848, the provisions of said joint resolution were extended so as to embrace all cases of expenses theretofore incurred in organizing, subsisting, and transporting volunteers previous to their being mustered and received into the United States for the war with Mexico, whether by States, counties, corporations, or individuals, either acting with or without the authority of any State, and that in refunding moneys under said act and said joint resolution it should be lawful to pay interest at the rate of 6 per cent. per annum on all sums advanced by States, corporations, or individuals in all cases where the State, corporation, or individual paid or lost the interest or was liable to pay it.

3. By act approved August 5, 1854, the sum of \$924,259.65 was appropriated to re-imburse the State of California for expenditures "in the suppression of Indian hostilities within the State prior to the 1st day of January, 1854." (*See U. S. Stats. at Large for 1853 and 1854.*)

4. By act approved August 18, 1856 (section 8), the Secretary of War was authorized and directed to pay to the holders of the war bonds of the State of California the amount of money appropriated by act of Congress approved May [August] 5, 1854, in payment of expenses incurred and actually paid by the State of California for the suppression of Indian hostilities within the said State prior to the 1st day of January, 1854, under the following restrictions and regulations:

Before any bonds were redeemed by the Secretary of War they were required to be presented to the board of commissioners appointed under an act of the legislature of said State, approved April 19, 1856, and the amount due and payable upon each bond indorsed thereon by said commissioners; the amounts in the aggregate not to exceed the amount appropriated by act of August 5, 1854.

PRECEDENTS OF CASES AUTHORIZING PAYMENT OF INTEREST ON PRINCIPAL EXPENDED BY STATES FOR TROOPS FOR THE USE AND BENEFIT OF THE UNITED STATES DURING THE WAR OF 1812 WHERE THE PRINCIPAL HAD BEEN ALREADY PAID AT PRIOR DATES.

1. By act approved March 3, 1825, the accounting officers of the Treasury Department were authorized and directed to settle the claim of the State of Virginia against the United States for interest upon loans on moneys borrowed and actually expended by her for the use and benefit of the United States during the war of 1812.

2. By this act it was provided that, in ascertaining the amount of interest, as aforesaid, due to the State of Virginia, the following rules should be understood as applicable to and governing the case, to wit: First, that interest should not be computed on any sum which Virginia had not expended for the use and benefit of the United States as evidenced by the amount refunded or repaid to Virginia by the United States. Second, that no interest should be paid on any sum on which she had not paid interest. Third, that when the principal, or any part of it, had been paid, or refunded by the United States, or money placed in the hands of Virginia for that purpose, the interest on the sum or sums so paid or refunded should cease, and not be considered as chargeable to the United States any longer than up to the repayment, as aforesaid.

The mode of computing interest provided by the above act appears to have been satisfactory at the time to all the States, and their claims against the General Government were authorized to be adjusted, and were adjusted under the same rules for computing interest.

3. By an act approved May 13, 1826, entitled "An act authorizing the payment of interest due to the State of Maryland," the accounting officers of the Treasury Department were authorized and directed to liquidate and settle the claim of the State of Maryland against the United States, for interest upon loans on moneys borrowed and actually expended by her for the use and benefit of the United States, during the late war with Great Britain, and the same rules for computing the interest was provided by the act as in the case of the State of Virginia.

4. By an act approved May 20, 1826, entitled "An act authorizing the payment of interest due to the State of Delaware," the accounting officers of the Treasury Department were authorized and directed to take similar action in regard to the settlement of the claim of the State of Delaware against the United States as that directed to be taken in the case of the claim of Maryland, and to be governed by the same rules.

5. By act approved May 20, 1826, the proper accounting officers of the Treasury Department were directed to settle the claim of the city of Baltimore against the United States, for interest on money borrowed and actually expended by the city in its defense during the war of 1812; and the act further provided that the amount due should be ascertained under rules which were the same as those provided by the foregoing act for the adjustment of the accounts in the cases of Virginia, Maryland, and Delaware.

6. By an act approved May 22, 1826, entitled "An act authorizing the payment of interest due to the State of New York," the accounting officers of the Treasury Department were authorized and directed to take similar action and to be governed by the same rules as in the cases of Virginia, Maryland, and Delaware.

7. By an act approved March 3, 1827, the accounting officers of the Treasury Department were authorized and directed to settle the claim of the State of Pennsylvania in the same manner as in the cases of Maryland, Delaware, and New York.

8. By an act approved March 22, 1832, entitled "An act for the adjustment and settlement of the claims of the State of South Carolina against the United States," the accounting officers of the Treasury were authorized and directed to liquidate and settle the claim of the State of South Carolina against the United States for interest upon money actually expended by her for military stores for the use and benefit of the United States, and on account of her militia, whilst in the service of the United

States, during the late war with Great Britain, the money so expended having been drawn by the State from a fund upon which she was then receiving interest. The act designates upon what sums interest shall be paid, and recites in detail other claims of the State theretofore disallowed, which shall be adjusted and settled, such as claims for cannon-balls, transportation of troops and supplies, pay to certain staff officers, blankets (\$7,500 being the amount of this item), and muskets.

9. By an act approved March 3, 1857, a re-examination and re-adjustment of the account of the State of Maryland was directed to be made, and it was provided that in the calculation of interest the following rules should be observed:

"Interest shall be calculated up to the time of any payment made. To this interest the payment shall be first applied, and if it exceeds the interest due, the balance shall be applied to diminish the principal; if the payment fall short of the interest, the balance of interest shall not be added to the principal so as to produce interest. Second, interest shall be allowed on such sums only on which the State either paid interest or lost interest by the transfer of an interest-bearing fund."

Under this act Maryland received the additional sum of \$275,770.23.

10. By section 7 of said act (March 1, 1837), an appropriation was made to pay all the claims of North Carolina for the services of her militia during the war of 1812 with Great Britain in the cases enumerated in the act approved May 31, 1830, entitled "An act to authorize the payment of the claims of the State of Massachusetts for certain services of her militia during the war of 1812," and also the claims of said State for disbursements in the purchase of munitions or other supplies on account of the war and expended therein.

11. On the 8th day of July, 1870, an act was passed directing the account between the United States and Massachusetts and Maine to be re-opened and re-adjusted, and Massachusetts received the sum of \$678,362.42, of which one-third was allotted to the State of Maine as an integral part of Massachusetts when the advances were made.

The ninth section of an act approved June 12, 1858, entitled "An act making appropriations for civil service" (11 Stat. at Large, p. 326), is as follows:

"And be it further enacted, That the Secretary of the Treasury be instructed to report to Congress, at its next regular session, all applications, made by State authority of the States and cities for the re-opening and re-examination of the settlements heretofore made with such States and cities and upon the principle of re-adjustment upon which such claims are based, and the amount thereof; and the Secretary of the Treasury is further instructed to report to Congress, at its next regular session, the gross amount that will be required to pay such claims to the States and cities of the United States."

The Secretary of the Treasury made his report at the next session of Congress, showing an aggregate, computing interest down to the date of his report, January 8, 1859, of \$1,588,521.69, as follows:

South Carolina	\$202, 230. 90
Virginia	1, 076, 683. 35
Delaware	18, 540. 97
New York	48, 896. 21
Pennsylvania	218, 507. 71
City of Baltimore	23, 662. 55
Total	1, 588, 521. 69

(See H. Ex. Doc. No. 35, second session, Thirty-fifth Congress, vol. 5.)

12. At the first session of the present Congress a bill was introduced in the House of Representatives (H. R. 5431) to apply to the above States the same rule of computing interest which was applied to the cases of Maryland, Massachusetts, and Maine. The bill was reported favorably by Mr. Broadhead May 29, 1884, from the Committee on the Judiciary.

EXHIBIT No. 21.

CONGRESSIONAL REPORTS CITING AUTHORITIES IN SUPPORT OF CLAIM FOR INTEREST UPON PRINCIPAL EXPENDED BY STATES TO FURNISH AND PAY TROOPS DOING MILITARY SERVICE FOR THE UNITED STATES.

[House Report No. 1670, Forty-eighth Congress, first session.]

The Committee on the Judiciary, to whom was referred the bill (H. R. 5431) directing the Secretary of the Treasury to examine and settle the accounts of certain States and the city of Baltimore, growing out of moneys expended by said States and the city of Baltimore for military purposes, during the war of 1812, have had the same under consideration, and ask leave to submit the following report:

During the war of 1812-'14 with Great Britain the States of Massachusetts, New York, Pennsylvania, Delaware, Maryland, Virginia, South Carolina, and the city of Baltimore expended certain moneys for military purposes. After many years the United States acknowledging the debt to be just and payable with interest, refunded the money with interest; but the rule of casting interest that was applied was to compute interest on the sum advanced by the State from the date of advancement up to the time of refunding to the State by the United States any portion of the sum advanced, deduct the sum refunded from the advancement, and then compute interest on the balance; and so on until the final payment of the principal. The aggregate of the interest columns so computed was the amount of interest paid (see Second Auditor's Report of October 30, 1858). In other words, the payments were applied, first to the payment of the principal, and, after the principal was wholly extinguished, then to the several items in the column of interest.

Against this mode of computing interest the States formally protested (S. Doc., 2d session, 22d Congress, 1832-'33). It was a plain neglect and refusal of the United States to refund the whole amount borrowed. To illustrate: Suppose, in the emergency of war, Virginia, one of the States, should borrow a million of dollars at 6 per cent., and advance the amount to the United States. Sixteen years afterward, when the interest would about equal the principal, the United States should refund a million, but insist that it shall be applied to the payment of the principal. Sixteen years afterward another million is refunded, and it is applied to the payment of the item of interest; the interest not bearing interest, the whole debt, principal and interest, would be paid, according to this mode of adjustment. Meanwhile Virginia has paid her creditors one million of interest during the first sixteen years, another million during the second period of sixteen years, and still owes the million of principal. Virginia, in the case supposed, paid out a million dollars more than the United States refunded. If one borrowed a thousand at 6 per cent. to lend a friend in distress, and after sixteen years the friend should repay a thousand dollars, but compelled the lender to accept it in full of the principal, and sixteen years afterward should pay another thousand dollars in full of the interest, leaving his friend still in debt for the principal, what court would sanction such a settlement, and what justice would there be in it? Yet such is the treatment received by the States that made advances to the United States in the war of 1812-'14. It is evident that the United States have not refunded in full the advances made by the States embraced in this bill.

It was not until the act of March 3, 1857, that partial redress was obtained. By that act a re-examination and re-adjustment of the account of the State of Maryland was directed to be made, and it was provided that in the calculation of interest the following rules should be observed:

"Interest shall be calculated up to the time of any payment made. To this interest the payment shall be first applied, and, if it exceeds the interest due, the balance shall be applied to diminish the principal; if the payment fall short of the interest, the balance of interest shall not be added to the principal so as to produce interest. Second, interest shall be allowed on such sums only on which the State either paid interest or lost interest by the transfer of an interest-bearing fund."

Under this act Maryland received the additional sum of \$275,770.23.

And on the 8th of July, 1870, an act was passed directing the accounts between the United States and Massachusetts and Maine to be re-opened and re-adjusted, and Massachusetts received the sum of \$678,362.42, of which one-third was allotted to the State of Maine as an integral part of Massachusetts when the advances were made.

Previously to this period, however, the account between the United States and the State of Alabama had been settled on the basis of the Maryland settlement. Indeed, the bill now under consideration passed the Senate of the United States by a vote of 33 yeas to 19 nays, on the — day of —, 1857. It went to the House of Repre-

representatives, which substituted for this bill the following, which was subsequently concurred in by the Senate, and stands as the ninth section of the act of that session:

"*And be it further enacted,* That the Secretary of the Treasury be instructed to report to Congress at its next regular session all applications made by State authority of the States and cities for the re-opening and re-examination of the settlements heretofore made with such States and cities and upon the principle of re-adjustment upon which such claims are based, and the amount thereof; and the Secretary of the Treasury is further instructed to report to Congress, at its next regular session, the gross amount that will be required to pay such claims to the States and cities of the United States. (11 Stat. at Large, p. 326, an act making appropriations for civil service, approved June 12, 1858.)"

The Secretary of the Treasury made his report at the next session of Congress, showing an aggregate, computing interest down to the date of his report, of \$1,588,521.69, as follows:

South Carolina.....	\$202, 230. 90
Virginia.....	1, 076, 683. 35
Delaware.....	18, 540. 97
New York.....	48, 896. 21
Pennsylvania.....	218, 507. 71
City of Baltimore.....	23, 662. 55
Total.....	1, 588, 521. 69

(See Ex. Doc., second session Thirty-fifth Congress, vol. 5.)

These are the States embraced in this bill. None others have unsettled accounts with the Government of the United States growing out of moneys expended during the war of 1812.

This bill proposes to apply to the above States that made similar advances the same rule of computing interest which was applied in the case of Maryland—a rule which has been long and firmly established by the decisions of the Supreme Court of the United States, by the practice of every State in the Union, and adopted for many years past by the accounting officers of the Treasury.

The bill gives simple (not compound) interest on any balance of principal that may be found unpaid, upon the proposed basis of settlement, until its payment by the United States. It provides for any and all proper offsets which the United States may have against any of the States hereby entitled. Both Virginia and South Carolina are largely indebted to the United States, and will receive but a part of what is reported in their favor.

In conclusion, the committee recommend a settlement of the accounts of the United States with the other States by the same rule of computing interest that was applied in the case of Maryland. It makes this recommendation because the rule itself is just and equitable—because, otherwise, the money advanced will not be fully repaid; because the rule has been applied to some of the States, and if applied to one should be applied to all; and because the rule has been repeatedly approved by the Supreme Court of the United States and sanctioned by the practice of every State in the Union, and for many years past followed in similar cases by the accounting officers of the Treasury.

Therefore the committee report the accompanying bill and respectfully recommend its passage, and ask leave to submit as a part of this report the following extracts from debate in the United States Senate on this subject. (See Congressional Globe, vol. 36, part 3, p. 2540, first session, Twenty-fifth Congress.)

IN SENATE, MAY 31, 1858.

Mr. IVERSON. No, sir; no more than was the case of the State of Maryland. The act in relation to Maryland directs that "the proper accounting officers of the Treasury be, and they are hereby, authorized and directed to re-examine the accounts between the United States and the State of Maryland, as the same was from time to time adjusted under the act," etc.

That proposed a re-examination of an account which had been adjusted, did it not? Precisely. Whether the account had been closed or not, whether it had been adjusted or not, whether it was still in existence or not, this act directed the accounting officers to re-examine the account for interest, and make the computation on a particular basis. It was done in the case of Alabama. I desire to apply the same rule to all the States. It is just, equitable, and proper, if you apply it to two States, that you should give it to all. I do not know that my State is interested to any great extent. The State of South Carolina is interested, and her account has not been settled.

The comptroller of that State, in his report to the governor, made a few years ago, states the difficulties between the accounting officers of the United States and himself. That account is still lying open: The State of South Carolina protested against the settlement by its officers at the time. This amendment will meet that case, and authorize the accounting officers to re-adjust the accounts of South Carolina on the basis applied to the State of Maryland. This amendment simply directs that the provisions and principles applied under the twelfth section of the act of 1857 to Maryland shall be applied to all the States. It does not re-open accounts.

Mr. BENJAMIN. Will the Senator from Georgia give us some information on one or two points suggested by his amendment? First, in what way this matter comes before the committee of which he is the organ? Is there a claim from the States? Has it been referred to the committee on behalf of the States?

Mr. IVERSON. Yes, sir; a memorial from the State of South Carolina was referred to the Committee on Claims, and it was upon that memorial that the committee have predicated their amendment.

Mr. BENJAMIN. A general section?

Mr. IVERSON. Yes, a general section, believing that it was equitable to apply the rule to all the States.

Mr. BENJAMIN. The next question I would desire to ask the Senator is: If he has any idea what the amount involved in this appropriation will be?

Mr. IVERSON. I have no idea. The comptroller of the State of South Carolina alleges, in his report to the governor of that State, which I have in my hand, that in the settlement between him and the accounting officers of the United States the State of South Carolina lost \$55,000 in interest. That is the difference between the mode of computation of the accounting officers and the mode of accounting as regulated by the act in relation to Maryland. I do not know how other States may be affected. I do not suppose the amounts are very large. I expect that the amount of the State of South Carolina is larger than that of any other State.

Mr. BENJAMIN. It does not seem to me that this section is liable to the objection made by the Senator from Virginia. This is not to pay a private claim of the State of South Carolina. It is a general rule by which the Treasury is to be guided in its settlements with the States; and we having already sanctioned the payments to some of the States on this basis, this section provides that even in cases which have already been closed by the Comptroller of the Treasury, not to the satisfaction of the State, as the Senator from Virginia suggests, but to the dissatisfaction of the State, the account shall be re-opened and examined, and settled according to principles which we have declared to be just. The idea of applying a payment made at any time by the Government of the United States to the extinction of a part of the capital of the debt due to a State whilst there remains interest unsatisfied, is contrary to all principle, to every rule by which computation of payments is made. The State of South Carolina having presented this memorial, if the proposition of the Senator from Georgia, now, was to pay the claim, I admit it would be a private claim; but the committee, instead of treating this as a private claim, preferred to report a section which amounts to a general law, for the very reason that they are not willing to act upon the claim of one State as a private claim. My State has no interest in this question; but I do think that justice requires that the adjustment of these accounts with the States should be made all upon the same footing; and as it has already been made on this footing with the States of Alabama and Maryland, I can not conceive why South Carolina should be made an exception, or any other State which has had accounts to adjust with the General Government. It is a general rule now provided by Congress for the settlement of accounts with States, and the mode of adjusting the interests that arise in accounts with States. It is not an appropriation for the benefit of the State of South Carolina. The committee, it appears to me, have carefully avoided reporting a private claim, and have *ex industria* changed the legislation into a general law. I do not see that it comes under the rule of the Senate which has been cited, and I shall vote for the amendment.

The PRESIDING OFFICER. Inasmuch as authority is given by the rules to take the opinion of the Senate on questions of this sort, and inasmuch as the facts in this case are disputed, the Chair will submit the question of order to the Senate.

Mr. HAMLIN. I think the matter has been so clearly and so well stated by the Senator from Louisiana, that really there can be no doubt about it. Certainly there is none in my mind; and I have only risen for the purpose of inviting the attention of the Senate to its action on other cases which I think are very similar, if not entirely parallel to this. We pass pension laws, in which we prescribe the time of service; we prescribe the rules which shall entitle a person to a pension. We find, outside of that class of pensions, a very large class of cases that come very nearly up to the rules we have prescribed; they come here, and what is done? Our Committee on Pensions recommend this special case, and that special case, and they are passed. By and by we see there are so many special cases that we remove the limitation by general law, and it has been done in appropriation bills, precisely in the way now proposed.

I will cite an instance. We removed the limitations as to the time or mode of proof required at the Department, and that takes in a whole class of cases. True, if each one came here and asked action separately by itself, it would be a private claim; but you make a general law to include all cases. That is precisely this case.

I refer, now, to an instance in my mind, with regard to those who drew pensions for Revolutionary service. You prescribed, originally, that only those widows of Revolutionary soldiers should draw a pension who were married previous to 1783, I think. Then you limited it to 1794; and then you limited it to 1800, because you found such a large number of cases coming so nearly up to the time, that it was deemed advisable to extend it. The last amendment I recollect distinctly, because I drew it, was ingrafted on an appropriation bill in 1853, and it was to meet a class of special cases here pending.

MR. GREEN. I will inquire when the rule is to apply under the resolution adopted this morning, for a recess, to-day or to-morrow.

THE PRESIDING OFFICER. To-morrow.

MR. GREEN. Then I move that the Senate do now adjourn.

MR. HUNTER. I hope that we shall get through with this bill.

MR. GREEN. We can not get through, because I have an amendment to offer, and so have others.

MR. HUNTER. Let us hear them.

The motion to adjourn was not agreed to.

THE PRESIDING OFFICER. Will the Senate receive the amendment proposed by the Senator from Georgia?

The amendment was received.

THE PRESIDING OFFICER. The question now is on agreeing to the amendment.

MR. HUNTER. The amendment is a proposition which certainly ought to receive some examination before it is passed. We ought to know how much money it will take from the Treasury; we ought to know what changes it is to make in the principles on which accounts have been settled with States. I apprehend it will be found that it makes other changes besides the one which has been referred to by the Senator from Louisiana the mode of stating the account as to interest and principal. I believe there have been some rules as to whether interest shall be allowed to States at all, and upon which settlements have been made with most of the States, and that will be changed if this provision be adopted; and it is probable that under the change it will be found that very large sums will be due to the States of this Union. I have no doubt that most of the old States would come in if this amendment be adopted, and some of them might claim very largely. This is eminently a subject for separate legislation. We ought to know what changes are made. We ought to know whether, under this amendment, we shall not pay to some States interest on claims on which interest has never been voted.

The first deviation, if I remember, was in the case of Alabama; but there it was determined to make certain allowances of interest, because the State had paid the interest, because it had sold stocks, as was done in Maine; and an exception was made in the case of Alabama for that reason. I believe that was the case, also, in Maryland, where the allowance was on the principle of the Alabama case. Unless you treat this as having arisen out of those exceptional circumstances, you will re-open all the settlements that have been made with the States; and you will pass out of the Treasury a large sum of money, in my opinion. I speak, though, only from general recollection; I have had no time to examine the amendment particularly; but I am afraid it will be found when we come to see the effect of it—if it should be adopted—that it will go much further than any of us suppose.

MR. FESSENDEN. The Senator from Virginia, if he would take the pains to read the amendment, would see that it is not open to the objections he has stated. It does not provide, if I read it rightly, for the payment of any interest to a State, in any case whatever, where interest has not been allowed heretofore. It does not make any new claim in that respect. The whole amount of it is simply this: The Treasury, as I understand, has adopted the rule that where a certain amount of debt is owing to a State, and a certain amount of interest has accumulated on that debt, and where the principal thus owing bears interest, and the interest thus owing does not, if the claim is paid in part, they apply that part payment to the principal which bears interest, instead of to the interest which does not, thus reversing the rule which exists in every State in the Union and operating most unjustly towards the States themselves. For instance, suppose a debt is due to a State, which debt bears interest, and by the law at the same time there is an amount of interest accumulated upon it which does not bear interest—let us call one \$50,000 and the other \$30,000, the \$50,000 bearing interest and the \$30,000 not bearing interest. The Government, in these circumstances, instead of paying the whole, pay up \$30,000. Then, instead of applying it to the amount which does not bear interest against the Government, and which the State has paid, they apply it to the principal, reducing the claim which bears interest to \$20,000, and leaving the State to lose its interest on \$30,000.

Mr. TOOMBS. It is worse than that.

Mr. FESSENDEN. That is bad enough. The provision is, in regard to all these claims which the States have where the United States will not pay accumulating interest, as they ought to do, that the partial payment shall first go to sink the interest that is due. If a man owes me money and interest has been accumulating year after year which he has failed to pay, and especially if I am in debt for it, as is very often the case with the States, he ought to indemnify me; but the rule adopted by the Treasury is worse than that. They say they will not only not indemnify me and leave me to pay my interest, but when they do make a payment it shall not go to sink the interest, but to sink the principal, leaving the interest to stand. That is unjust. It does not apply in the case of any private claim anywhere, but has been arbitrarily adopted by the accounting officers of the Treasury. In the case of Maryland, which was precisely similar, Maryland remonstrated, and at the last session Congress said that account should be adjusted upon proper principles—the same principles that exist in every State of the Union between man and man—that where principal and interest are due and the Government paid any part, that payment should be applied to the interest first; if it paid it off, very well; if it overbalanced it, the balance should be so much towards the principal. This was on the common, ordinary principles of justice.

In the case of the State of South Carolina, if I understand it, the officers went so far as to keep an account with the State, crediting her with interest accumulating on the principal, and if there was any left they then took the part they had paid, cast interest on that, and then offset the two! That is to say, they paid their interest in part and retained to themselves the right of offsetting the interest which accrued on their own payment of money due to the State to pay the rest of the debt with. [Laughter.]

It does not do to make it a matter of account current between the two, because the account is really all on one side; but the Treasury officers apply the principle of accounts current to it as if so much was due from Maryland and so much from the United States, and cast interest on both and then offset the two; but, instead of that, it is all due from the United States. They say, "We will owe you the interest; we will pay you part of the principal; we will cast interest on the money we allow you and pay you interest with it." That is the principle they have adopted. This is simply to set that right and to say that where these things exist the Government shall do what is proper. * * * Why, sir, what difference will it make how much money it amounts to? If there be more or less, the Government ought to pay, and pay it at once, without the slightest hesitation, and calculate the interest upon proper principles.

The Maryland provision came from the Senator's own Committee on Finance and was agreed to by the Senate. If it was proper in that case, why is it not in every other?

Mr. HUNTER. I have stated that was made under peculiar circumstances; that I do not recollect perfectly. The Senator from Maryland can explain them. It will be found, I think, that they do not apply to other cases.

Mr. PEARCE. I will state the facts in relation to the claim of Maryland. The State of Maryland advanced large sums of money to the Government of the United States during the war of 1812, and some time after the close of that war the United States re-imbursed the principal. In 1812, an act was passed for the payment of interest to the State of Maryland, and the interest was paid upon a mode of calculation novel to me, though I find it has been adopted as the usual rule of computation in such cases at the Treasury. That is to say, having determined to settle the accounts, and commenced to make payments on it, the first payment was applied to the reduction of the principal, the interest being made to stand aside; and so payments were made from time to time, until the whole of the principal was liquidated; and then they went back to the period when they began to pay, and ascertained what the amount of interest due at the time was, and paid that sum without any interest on it. In 1829, or 1830, an act was passed through both houses of Congress authorizing the payment of interest to the State of Maryland upon the proper principle, such as prevailed in mercantile transactions, and it was vetoed by General Jackson, and the veto came in at the next session of Congress, on the ground that it was disturbing the usual mode of settlement. [Laughter.]

After I became a member of the Senate, I revived this claim of Maryland, under instructions from my State legislature, and I introduced a general bill, providing for the liquidation of the interest due to the different States of the Union, which had made such advances in a body. It was objected to by a gentleman, then a Senator from Alabama, who preferred that each State should have its own claim rest on his own basis. He introduced another bill for the benefit of the State of Alabama, and it was passed through the Senate, and under that bill the State of Alabama was paid according to the old mode of computation. The Senate will remark, however, that this rule was always adopted in the allowance of interest. The Government of the United States

never paid interest, except where the State had paid interest itself upon its advance, or had lost interest, and Alabama obtained her allowance of interest because the funds which she had applied to aid the General Government were taken from a bank which was her property, and she had thus been obliged to contract her line of discounts, and so lost interest. The State of Maryland obtained interest because she had liquidated the bonds which she had given to her creditors for the money she applied for the service of the Government during the war, by selling United States stock of which she was owner, thus transferring to the liquidation of this obligation an interest-bearing fund. The principle was that the United States would pay no interest, except where interest had actually been paid or lost by the State.

As the State of Maryland came within that category she was entitled to interest, and after long years of dispute on the subject, the Congress of the United States at the last session passed the act which has been referred to, providing for the re-examination and re-adjustment of the account of the State of Maryland, and directing that the interest should be calculated according to certain rules laid down by the Supreme Court of the United States for that purpose; that is to say, first applying the payments to the interest, and when the interest was all liquidated then applying them to the principal; and under that act I think the State of Maryland received after the last session of Congress about two hundred and seventy thousand dollars. There are several States interested in like manner; I do not recollect how many; but when I originally introduced the bill I carefully noticed the States interested and their number, and no doubt the amount will be very large. Delaware, South Carolina, Virginia, and several other States are interested, and the amount is very large; but I do not know that magnitude of the obligation is any defense against the passage of an act for payment according to the principles of equity which have been applied to the State of Maryland. This is an inconvenient time, it is true, for us to be dunned for this money; but I think we ought to settle fairly, if we do nothing else. If we can not pay the money we ought, at least, to acknowledge the obligation.

[Second session Thirty-fifth Congress.]

IN SENATE, FEBRUARY —, 1859.

The army bill being under consideration—

Mr. IVERSON. I am instructed by the Committee on Claims to offer the following amendment:

“That all the States which have had or shall have refunded to them by the United States moneys expended by such States for military purposes during or since the war of 1812 with Great Britain, which have not already been allowed interest upon the moneys so expended, shall now be allowed interest, so far as they have themselves paid or lost it, said interest to be computed by the proper accounting officers of the Treasury according to the provisions and principles directed to be applied to the case of Maryland by the twelfth section of the act of March 3, 1857, entitled ‘An act making appropriations for certain civil expenses of the Government for the year ending the 30th of June, 1858,’ and that all the States which have been allowed interest upon claims against the United States accruing during or since said war of 1812 shall be entitled to have their interest accounts re-examined and restated by the proper accounting officers of the Treasury according to the provisions and principles of the twelfth section of said act of March 3, 1857, and that those provisions and principles shall govern the computation of interest in all cases in which interest may hereafter be allowed to any of the States. Any money found to be due to any State, as directed by this section to be computed and ascertained, shall be paid to such State out of any money in the Treasury not otherwise appropriated: *Provided*, That, in lieu of the payment of money, the Secretary of the Treasury may allow the State of Maryland interest on such sums only on which the said State either paid interest or lost interest by the transfer of an interest-bearing fund.”

This provision was applied by that act to the State of Maryland, and under it the accounts of that State were re-opened and re-adjusted at the Treasury Department, and she was paid back, if I remember aright, the sum of \$272,000. The amendment which I now propose simply puts all the States precisely on the footing that the act of 1857 put the State of Maryland. It is just and proper that the rule, if applied to one State, should be applied to all; and the rule is itself just and proper. Heretofore the mode of calculating interest at the Treasury Department has been the old one which was in vogue some half century or century ago, and which has long since been exploded in every civilized country. They calculated the interest upon the principal up to the time of the settlement, and they calculated interest upon the various payments up to the time of the settlement, and struck a balance. That mode of calculating interest has been exploded in every State in the Union. Not a single State now adheres to it, although it was, in early days, when I was a boy, the mode of calculating interest. The mode now is that applied to the accounts of the State of Maryland, first to compute interest up to the time of the first payment, and then apply the payment, in the first place, to the extinguishment of the interest, and then apply any surplus to the extinguishment of the principal, and so on of each payment

of interest. That is the principle on which the accounts of Maryland have been settled, and I propose to apply it to all the States of the Union. It is just and proper.

The amendment, you will perceive, does not give the States interest unless they paid it themselves or lost it by the transfer of an interest-bearing fund. It is just and proper that every State should be put on the same footing as the State of Maryland. And the principle of settlement proposed is just and proper in itself. It is the mode adopted by every State in the Union in the calculation of interest. I have put in the amendment a provision that the Secretary of the Treasury shall pay these amounts to the States in 5 per cent. bonds of the United States, redeemable in ten years, or sooner, at the discretion of the President. The States, I understand, are perfectly willing to take 5 per cent. bonds of the United States instead of the money. In the present embarrassed condition of the country we think it prudent and proper to make this provision. With this explanation of the case I hope the Senate will adopt the amendment.

Mr. HUNTER. At the last session I voted against the provision when it was introduced, but I believe the opinion of the State which I represent is, that she is entitled to the money; and although I would never have used my official position to introduce it, I feel bound to vote for it as her representative. I suppose, in justice, if we were settling the account originally, this would be the proper mode of doing it. I do not think it well to re-open these old accounts, which have been settled, and with the settlements of which the States were satisfied in former times; but the precedent which has been set in the case of Maryland has made all the States desire the application of the same principle to them, and I believe most of them have agents here, and are insisting upon it.

Mr. IVERSON called for the yeas and nays, and they were ordered.

Mr. FESSENDEN. I wish to say a word about this proposition; because I think, when the Senate understands it, there will be no difficulty in passing it. I think there can be no dispute about it. I advocated this provision last year against the opposition of the chairman of the Committee on Finance; and I have no sort of disposition to change my action because it turns out that the State of West Virginia is so largely interested as she is. I do not mean to say that that affects his action, because everybody knows that he is not influenced in that way. I mean simply to say, in regard to myself, that Virginia has a large claim under this provision, much larger than it was supposed any State could have; but that does not affect my action, or induce me to change my vote. I have no doubt, from the honorable Senator's well-known habit of looking out for the Treasury, that if Virginia would let him alone he would vote against the amendment, although his State will be so much benefited by it.

But, sir, the principle of settlement proposed is a very simple one, and a perfectly honest one. In settling these claims the Government officers have heretofore acted on the principle of applying partial payments to the discharge of the principal, and letting the interest accumulate. It is no question about paying interest; that is settled. *This class of claims always carry interest, and it is always allowed.* The Government let the interest run on until it got to be as large as the principal. They then paid a certain amount; but instead of applying that amount to the interest which was due, they applied it to the principal and let the interest stand, which did not carry interest; that is to say, they paid the principal before the interest. They did worse than that in many cases, as I understand; when they came to settle up fairly they charged interest on the payment of the principal up to the time of the settlement, and allowed no interest on the interest existing. Thus they made the payment of the principal eat up the interest.

This mode of settlement was grossly unjust, and as great an outrage as anything could be. It was contrary to the mode in which interest is computed between individual and individual. Maryland applied for a recomputation, and Congress passed a law to allow it. All that is now asked is to place every other State on the same footing—there may be some half dozen of them—that advanced money on the same foundation on which you placed Maryland, not only to do the thing equally as between the States, but to do the just thing, and pay money which is absolutely due without any sort of question.

The following thirty-four Senators voted *in favor* of the amendment, viz, twenty-six in 1858, and eight *others* in 1859:

Bayard,	Dixon,	Harlan,	Rice,
Benjamin,	Doolittle,	Hunter,	Seward,
Bigler,	Durkee,	Iverson,	Simmons,
Bright,	Fessenden,	Kennedy,	Thomson,
Brown,	Fitch,	Mallory,	Toombs,
Chestnut,	Foot,	Mason,	Wade,
Clark,	Foster,	Pearce,	Wilson,
Collamer,	Hamlin,	Polk,	Yulee—34.
Crittenden,	Hammond,		

The amendment prevailed in the Senate, but failed in the House of Representatives in a close vote, when avowed friends, enough to have carried it, voted in the negative, because of the then condition of the Treasury.

[House Report No. 303, Forty-ninth Congress, first session.]

The Committee on Claims, to whom was referred the bill (H. R. 3877) to authorize the Secretary of the Treasury to settle the claim of the State of Florida on account of expenditures made in suppressing Indian hostilities, beg leave to submit the following report :

In accordance with the requirements of the joint resolution of Congress approved March 3, 1881, the Secretary of War has investigated, audited, and made a report to Congress, May 22, 1882, of the amount due the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860 (Ex. Doc. 203, Forty-seventh Congress, first session).

The expenditures grew out of the Seminole war of 1855, 1856, and 1857, the State authorities being compelled, in the presence of an anticipated and subsequently actual outbreak of the Indians, to call forth the militia of the State, the force of United States troops then on duty being inadequate to the protection of the people. The report of the Secretary of War (Ex. Doc. 203) fully sets forth in detail the items of expenditure allowed and disallowed, the total amount found due the State being the sum of \$224,648.09.

It is established that the funds at the command of the executive of the State of Florida in the years referred to were insufficient to equip, supply, and pay the troops in the field; and, relying upon the approval given by the President of the United States, through the Secretary of War, on the 21st day of May, 1857, of the services of these volunteers, the State legislature, in order to provide their equipment and maintenance, authorized the issue of 7 per cent. bonds.

A portion of the bonds, amounting to \$132,000, was sold by the governor to the Indian trust fund of the United States, and the proceeds of such sale were disbursed by the treasurer of the State for the "expenses of Indian hostilities," as appears from his report to the legislature for the year ending October 31, 1857 (Ex. Doc. 203, Forty-seventh Congress, first session). Another portion was hypothecated to the banks of South Carolina and Georgia as security for a loan of \$222,015, and \$192,331 of this loan was disbursed directly by a disbursing agent of the State in payment of "expenses of Indian hostilities," including pay of volunteers (Ex. Doc. 203, Forty-seventh Congress, first session).

This case is one where the Government, through the President of the United States by the Secretary of War, promised to pay these troops when mustered into the United States service, and they would have been long since paid by the Government if so mustered, but the mustering officer arrived in the State after they had been mustered out, and the State was compelled to borrow money with which to pay them. (See letter of Secretary of War hereto appended.)

Congress has universally paid interest to the States where they have paid interest. We cite the cases where interest has been allowed and paid for moneys advanced during the war of 1812-'15, as follows: Virginia, act March 3, 1825 (4 Stat. at L., p. 132); Maryland, act May 13, 1826 (4 Stat. at L., p. 161); Delaware, act May 20, 1826 (4 Stat. at L., p. 175); New York, act May 22, 1826 (4 Stat. at L., p. 192); Pennsylvania, act March 3, 1827 (4 Stat. at L., p. 241); South Carolina, act March 22, 1832 (4 Stat. at L., p. 499); Maine, act of March 31, 1851 (9 Stat. at L., p. 626); Massachusetts and Maine, act of July 8, 1870 (16 Stat. at L., p. 198).

For advances for Indian and other wars the same rule has been observed in the following cases: Alabama, act January 26 (4 Stat. at L., p. 344); Georgia, act March 31, 1851 (9 Stat. at L., p. 626); Georgia, act March 3, 1870 (20 Stat. at L., p. 385); Washington Territory, act March 3, 1859 (11 Stat. at L., p. 429); New Hampshire, act January 27, 1852 (10 Stat. at L., p. 1); California, act August 5, 1854 (10 Stat. at L., p. 582); California, act August 18, 1856 (11 Stat. at L., p. 91); California, act June 23, 1860 (12 Stat. at L., p. 104); California, act July 25, 1868 (15 Stat. at L., p. 175); California, March 3, 1881 (21 Stat. at L., p. 510); and in aid of the Mexican war. (See statute of June 2, 1848.)

Attorney-General Witt, in his opinion on an analogous case, says:

"The expenditure thus incurred forms a debt against the United States which they are bound to re-imburse. If the expenditures made for such purposes are supplied from the treasury of the State, the United States re-imburse the principal without interest; but if being unable itself, from the condition of its own finances, to meet the emergency, such State has been obliged to borrow money for the purpose, and thus to incur a debt on which she herself has had to pay interest, such debt essentially

a debt due by the United States, and both the principal and interest are to be paid by the United States. (See Opinions of Attorneys-General, vol. 1, p. 174.)"

Thus it will be seen that the precedent for the payment of interest, under the rule adopted for the settlement of claims of war of 1812-'15, and Indian wars above cited, is well established.

The committee are of the opinion that the urgent necessity for the services of these troops, and the action of the President and the Secretary of War, are well established, and create an equitable obligation on the part of the General Government, and as it is clearly shown by Ex. Doc. 203, Forty-seventh Congress, that the State of Florida not only borrowed money from the Indian trust fund, but also from the banks of the States of Georgia and South Carolina, for their payment, upon which the State has since paid interest, your committee have concluded to recommend the passage of the bill, with the following amendments:

In line 18 of section 1, after the word "it," insert the words "upon said claim or claims."

In line 8 of section 2 strike out the words "and to pay such sum so ascertained due the said State," and insert the words "and shall adjust and settle the claim of the State therefor, and shall pay such sum as may be ascertained to be due the State thereon."

WAR DEPARTMENT,
Washington, D. C., May 21, 1857.

SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, asking an approval of the services of certain volunteers called out by you, and in reply to inform you that the explanations as to the necessity of their services is satisfactory, and orders have been issued to the officer commanding in Florida to muster them in and out of the service of the United States.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

His Excellency JAMES E. BROOME,
Governor of Florida.

[House Report No. 3126, Forty-ninth Congress, first session.]

The Committee on Claims, to whom was referred the bill (H. R. 1125) for the relief of the First National Bank of Newton, Mass., having considered the same, respectfully report:

That this bill was favorably reported by the Committee on Claims of the Senate in the Forty-eighth Congress, and after an exhaustive discussion passed that body. It has again been favorably reported by the Committee on Claims of the Senate, the report being made by Senator Jackson, which we adopt, as follows:

That on and prior to February 28, 1867, Julius F. Hartwell was cashier of the United States sub-treasury in Boston, Mass. While acting as such cashier he embezzled a large amount of the Government's money by lending the same to the firm of Mellon, Ward & Co., who were extensively engaged in stock speculations. As the time for the examination of the funds in the sub-treasury approached, March 1, 1867, when Hartwell's accounts would have to be passed, some plan had to be devised by the guilty parties to prevent or delay exposure. The device resorted to and put in operation was to procure funds and assets of innocent third parties to be placed temporarily on deposit in the sub-treasury till the examination was had, and then to be immediately withdrawn again, and thus tide Hartwell and his associates in the embezzlement over the crisis. Edward Carter, the active financial member of said firm of Mellon, Ward & Co., who concocted this scheme with Hartwell, was a director in the First National Bank of Newton, and seems to have possessed not only the confidence of, but unlimited influence over, E. Porter Dyer, the cashier of said bank. By means of this confidence and influence, and in execution of his and Hartwell's fraudulent conspiracy, Carter procured from Dyer the money, bonds, securities, and checks of the First National Bank of Newton, to the amount of \$371,025, which were deposited in the sub-treasury on February 28, 1867, Hartwell giving a receipt therefor, as cashier, that the deposit was "to be returned on demand in Governments, or bills, or its equivalent." This receipt, being in the name of Mellon, Ward & Co., was immediately indorsed by Carter, as follows: "Pay only to the order of E. Porter Dyer, jr., cashier," and signed Mellon, Ward & Co.

This deposit of its funds and assets was made without the knowledge and consent of the president and directors of the First National Bank of Newton. Hartwell's default was discovered on the night of February 28, and on March 1, 1867, when Dyer

presented the above receipt and demanded its redemption, payment was refused, and the bank's funds and securities were held and applied by the Government to make good Hartwell's default. The capital stock of the bank was \$150,000. It was doing and for years had done a prosperous and profitable business; but this fraudulent misapplication and appropriation of its assets ruined the institution, and on March 11, 1867, it was placed in the hands of a receiver, and to make good its losses and provide the means to discharge its debts the stockholders were compelled to pay in a second time the amount of their respective holdings of its capital stock. On February 24, 1873, the First National Bank of Newton filed its petition in the Court of Claims against the United States to recover the amount of its funds and assets so deposited in the sub-treasury and appropriated by the Government. The case was heard in December, 1880, and judgment was rendered in favor of the bank January 24, 1881, for the full amount of principal claimed, viz, \$371,025. The full details of the conspiracy and transaction by which the Government, through the fraud of its agent, wrongfully got possession of the bank's assets, are clearly set forth in 10 Court of Claims Reports, p. 519; 96 United States Supreme Court Reports, 30; and 16 Court of Claims Reports, p. 54, to which reference is here made for a more complete statement of the facts than hereinabove stated. In delivering the opinion of the Court of Claims in the bank's suit, Chief-Justice Drake characterized the taking of its assets as a "*villainous scheme*," and the transaction as "simply a case of a bank being robbed, and of its stolen assets being put into the hands of the cashier of the sub-treasury for a purpose which by no possible view could in law be held to effect a transfer of the bank's right of property in them either to him or to the United States." That the United States could not derive a benefit from the fraudulent act of their cashier, or lawfully withhold the funds thus obtained, admitted of no question, either in law or morals. After referring to many of the authorities on the question, the Supreme Court (96 U. S. Reports, p. 36) say, in conclusion:

"But surely it ought to require neither argument nor authority to support the proposition that where the money or property of an innocent person has gone into the coffers of the nation by means of a fraud to which its agent was a party, such money or property can not be held by the United States against the claim of the wronged and injured party. The agent was agent for no such purpose. His doings were vitiated by the underlying dishonesty and could confer no rights upon his principal."

On the 28th of April, 1881, a duly certified copy of the bank's judgment against the United States was presented to the Secretary of the Treasury, as provided by law. Before its payment the now Attorney-General of the United States, in March, 1881, entered an appeal to the Supreme Court. This appeal seems to have been taken for the purpose of enabling him to examine the case. After making such examination and finding the case undistinguishable from that reported in 96 United States Reports above cited, the appeal, which had been in the mean time entered in the Supreme Court, was, on his motion, dismissed in that court October 25, 1881.

Thereafter, on October 29, 1881, the sum of \$260,000 was paid on account of this judgment, by the Treasurer of the United States, that being the only amount available under the appropriation then existing. The balance of \$111,025 was paid August 30, 1882.

Such is the brief history of the case. The bill under consideration proposes to pay the bank *interest* on the amount of its funds so taken and appropriated by the United States, from date of conversion to time of payment. The Court of Claims was not authorized to award such interest, its jurisdiction in the matter of "*interest*" being confined to cases of contract expressly stipulating for the payment of interest. It will hardly be insisted that this restriction upon one of its tribunals settles either the question of the Government's liability or the measure of its duty in a case like the present, where the contract relation is not *voluntarily* assumed by the party making the claim. The Government may with propriety refuse to recognize any obligation to pay interest to those who *voluntarily* deal with it, without expressly stipulating for the payment of interest. But the question of its *obligation* to make indemnity by the allowance of *interest*, where the creditor relation is forced upon the individual by the wrongful act of the Government or its agents, stands upon a different footing and should be determined by the general principles of the public law and the rules of natural justice and equity applicable to the facts and circumstances of the particular case. Ordinarily the Government can not and should not be made responsible to the extent of individuals for the wrongful acts of its officers or agents. But this rule can not be justly invoked to shield or protect the Government from the measure of responsibility applied to private persons where it has adopted such wrongful acts and derived an advantage and benefit therefrom. Where the Government has profited by the fraud of its agent, why should it deny to the injured party the full redress that courts of equity would afford as between individuals and private corporations? In the jurisprudence of all civilized countries the general doctrine is well settled that any one—except a "*bona fide*" purchaser for value and without notice—who obtains

possession of property which has been procured from the owner by *fraudulent* means or practices is converted by the courts into a *trustee*, and ordered to account as such; or, as stated by Perry on Trusts, § 166, the principle "denotes that the parties defrauded, or beneficially entitled, have the same right and remedies against him as they would be entitled to against an express trustee who had fraudulently committed a breach of trust." Whenever the principal adopts the fraudulent act of his agent, or attempts to reap an advantage therefrom, his liability is properly measured by this rule. Indeed (says Perry on Trusts, 172), the doctrine has been thus broadly stated:

"That when once a fraud has been committed, not only is the person who committed the fraud precluded from deriving any benefit from it, but every innocent person is so likewise, unless he has innocently acquired a subsequent interest; for a third person by seeking to derive any benefit under such a transaction, or to retain any benefit resulting therefrom, becomes 'particeps criminis,' however innocent of the fraud in the beginning."

It would not admit of a moment's doubt that in the present case interest would have been awarded the bank as against the agent committing the fraud. It is also clear that as against any private principal occupying the position of the Government the bank could and would have received interest. Why should not the Government, standing as it does under this transaction in the attitude of a trustee, if not a "particeps criminis," be held to the same measure of responsibility and redress? Nothing short of this will meet the justice of the case or afford the equitable relief to which the bank is justly entitled. A great Government like ours, with unlimited resources and revenues at its command, should above all things deal justly with its citizens. It should not stand upon technicalities in withholding property or funds which may have wrongfully come into its possession. It should never make for itself a profit or secure and retain an advantage through the fraud of its agents or by any breach of trust which has worked a wrong or injury. It should in such cases make such reparation as its courts would enforce as between individuals.

The American consul at Geneva successfully claimed interest upon the amounts awarded to the United States against Great Britain. The counsel for Great Britain, while objecting to the application of the principle allowing interest, distinguished between cases where, in their view, it should and should not be allowed, in language strikingly applicable here; and attention is called to it as being a concession, on the part of a party objecting to the allowance of interest, which covers the present case, as follows:

"Interest, in the proper sense of that word, can only be allowed where there is a principal debt liquidated and ascertained amount detained and withheld by the debtor from the creditor after the time when it was absolutely due and ought to have been paid, the fault of the delay in payment resting with the debtor; or where the debtor has wrongfully taken possession of and exercised dominion over the property of the creditor. In the former case, from the time when the debt ought to have been paid, the debtor has had the use of the creditor's money, and may be justly presumed to have employed it for his own profit and advantage. He has thus made a gain corresponding with the loss which the creditor has sustained by being deprived, during the same period of time, of the use of his money; and it is evidently just that he should account to the creditor for the interest which the law takes as the measure of this reciprocal gain and loss. In the latter case the principle is exactly the same. It is ordinarily to be presumed that the person who has wrongfully taken possession of the property of another has enjoyed the fruits of it; and if, instead of this, he has destroyed it or kept it unproductive, it is still just to hold him responsible for interest on its value, because his own acts, after the time when he assumed control over it, are the causes why it has remained unfruitful. In all these cases *it is the actual or virtual possession of the money or property belonging to another* which is the foundation of the liability of interest. The person liable is either *lucratuſ* by the detention of what is not his own, or is justly accountable as if he were so."

In the case under consideration, the funds of the bank—an amount fixed and liquidated—have been wrongfully withheld for many years, during which the Government has retained and used them, and to that extent has made or saved interest, of which the bank throughout the same period lost such interest. In allowing interest at a low rate the bank will receive only (or less than) what it was unjustly deprived of, while the United States will only yield up what it has received or saved that rightfully belonged to the bank, for it can not be questioned that the use of the principal sum has put the Government in receipt of additional funds to the amount of the value of such use. The claim is thus brought within the general principle so clearly and forcibly stated in the above-quoted extract from the counsel of Great Britain.

In this statement of the proposition which should govern the present case it is hardly necessary to say that the committee do not wish to be understood as even suggesting that the same rule could or should be applied to that large class of cases known as war claims. They stand entirely upon a different footing. Every man

woman, and child residing, during the war, in the insurrectionary territory, became thereby an enemy of the United States. The Government could have asserted against each and all of them the extremest measures conceded by the public law to belligerents. That it did not adopt this policy, but modified the harsher rules of war, by which it waived some of its belligerent rights, could not be made in any case the basis of a claim for interest, nor lay the ground for the payment of interest. Take, for illustration, the captured and abandoned property cases. This property and its proceeds, under the modern rules of war, could have been appropriated to the absolute use of the Government. Instead of pursuing this course, the Government, in a spirit of liberality, adopted the generous policy of making itself a depository of these funds, to be held for the benefit of the real owners. The proposition to allow interest on such claims should not and would not be entertained for a moment.

It cannot be properly urged as an objection to this claim for interest that the bank should be held responsible to some extent for the unfaithfulness of the cashier whom it had selected and intrusted with certain well-defined duties in respect to its funds and assets. No want of care is shown in making the selection. There was nothing in his previous conduct to excite suspicion or put the bank upon inquiry or notice so as to charge it with any degree of negligence in retaining him in its employ. The doctrine of contributory negligence is sometimes looked to and considered in the determination of the better equity as between two innocent parties who have been defrauded by a *third party who has been trusted by both*. If there had been no previous default on the part of Hartwell, and he had on the night of February 28, 1867, embezzled the funds and assets of the bank that day deposited with him by Carter and Dyer, the Government and the bank might then have occupied the position of two innocent parties, whose equities would have to be determined and settled to some extent by the question of negligence in the employment of unfaithful agents. But that is not the present case. The Government had already lost its money by the previous embezzlement of its cashier of the sub-treasury, and then through the corrupt influence of that same agent and his confederate, the bank's agent is tempted by a "villainous scheme" into a breach of his trust, by means of which the Government obtains possession of the bank's entire assets, and wrongfully appropriates them in making good its previous losses. It would be shocking to every sense of right and justice for the Government now to urge that the unfaithfulness of the bank's trusted agent was a bar or valid defense to its liability and duty to refund either the principal or interest of the funds so procured and converted to its own use. Your committee have too much regard for the honor and good name of the Government to allow it to occupy a position so questionable. It should be observed, too, that the decision of its own courts declaring that the Government could not rightfully hold the assets so fraudulently obtained has really disposed of this question of negligence, which applied with equal force to the recovery of the principal as to the interest.

To the objection that the allowance of this claim for interest will establish a bad precedent, the reply of Mr. Sumner to a similar objection is a complete answer:

"If the claim is just, the precedent of paying it is one which our Government should wish to establish. Honesty and justice are not precedents of which either Government or individuals should be afraid" (Senate Report No. 4, Forty-first Congress, first session, p. 10).

But it is respectfully submitted that there are abundant precedents, both in the judicial and in the legislative branches of the Government, to support the present application for the allowance of interest. The prevalent idea that "the Government never pays interest" has grown up from the *practice* of the Departments which do not allow interest except where it is specially provided for in cases of contracts or expressly authorized by law. But this usage and custom of the Executive Departments can not be properly regarded as the settled rule and policy of the Government, for its action upon the subject of interest has not from the earliest time conformed to such usage. On the contrary, it will be found, upon an examination of the precedents where Congress has passed acts for the relief of private citizens, that in almost every case, except those growing out of the late war, Congress has directed the payment of interest where the United States had withheld a sum of money which had been decided by competent authority to be due, or where the amount due was ascertained, fixed, and certain. The highest court of the country has also affirmed this to be not only the practice of the Government but the measure of its duty. Thus, in 15 Wallace, p. 77, where the suit was against a United States collector for the recovery of taxes illegally collected, the Supreme Court used the following language upon the subject of interest allowed on the claim, viz:

"The third exception is to the instruction that if the jury found for plaintiff they might add interest. This was not contested upon the argument, and we think it clearly correct. The ground for the refusal to allow interest is the presumption that the Government is always ready and willing to pay its ordinary debts. Where an illegal tax has been collected, the citizen who has paid it and has been obliged to bring suit

against the collector is *entitled to interest* in the event of recovery from the time of the alleged exaction."

On June 8, 1872, Congress referred the claim of the heirs of Francis Vigo to the Court of Claims, in the following language:

"The claim of the heirs and legal representatives of Col. Francis Vigo, deceased, late of Terre Haute, Ind., for money and supplies furnished the troops under command of General George Rogers Clarke, in the year 1778, during the Revolutionary war, be, and the same hereby is, referred, along with all the papers and official documents belonging thereto, to the Court of Claims, with full jurisdiction to adjust and settle the same; and in making such adjustment and settlement, the said court *shall be governed by the rules and regulations* heretofore adopted by the United States in the settlement of like cases, giving proper consideration to official acts, if any have heretofore been had in connection with this claim, and without regard to the statutes of limitation."

The Court of Claims allowed the claim with interest thereon from the time it accrued, and, among other facts, found that—

"No rules and regulations have heretofore been adopted by the United States in the settlement of like cases except such as may be inferred from the policy of Congress when passing private acts for the relief of various persons. When passing such private acts, Congress has allowed interest upon the claim up to the time that the relief was granted."

The Attorney-General appealed from this judgment, awarding interest, but the decision of the court below was affirmed by the Supreme Court at the October term, 1875. (See 91 U. S. Rep., p. 443 *et seq.*) In delivering the opinion of the Supreme Court, Mr. Justice Miller says:

"It has been the general rule of the officers of Government, in adjusting and allowing *unliquidated* and *disputed* claims against the United States, to refuse to give interest. That this rule is sometimes at variance with that which governs the acts of private citizens in a court of justice would not authorize us to depart from it in this case. The rule, however, is not uniform; and especially is it not so in regard to claims allowed by special acts of Congress, or referred by such acts to some Department or officer for settlement."

This was said in reference to unliquidated and unadjusted claims. Where the Government, by and through the fraud of its agents, gets possession and withholds from the rightful owner an ascertained, fixed, and certain amount, the claim for interest certainly stands upon higher equitable grounds than in the cases cited. The finding by the Court of Claims that the policy of the Government, as shown by the general rule pursued by Congress in passing acts for the relief of private claims, was to allow interest, is supported by the precedents.

Your committee, upon this proposition, beg leave to refer to and adopt this portion of House Report 391, Forty-third Congress, first session, which discusses the subject of *interest* as follows:

THE OBLIGATION TO PAY INTEREST ON THE AMOUNT AWARDED THE CHOCTAW NATION.

Your committee have given this question a most careful examination, and are obliged to admit and declare that the United States can not, in equity and justice, nor without national dishonor, refuse to pay interest upon the moneys so long withheld from the Choctaw Nation. Some of the reasons which force us to this conclusion are as follows:

1. The United States acquired the lands of the Choctaw Nation on account of which the said award was made on the 27th day of September, 1830, and it has held them for the benefit of its citizens ever since.

2. The United States had in its Treasury, many years prior to the first day of January, 1859, the proceeds resulting from the sale of the said lands, and have enjoyed the use of such moneys from that time until now.

3. The award in favor of the Choctaw Nation was an award under a treaty, and made by a tribunal whose adjudication was final and conclusive (*Comegys v. Vasse*, 1 Peters, 193).

4. The obligations of the United States, under its treaties with Indian nations, have been declared to be equally sacred with those made by treaties with foreign nations. (*Worcester v. The State of Georgia*, 6 Peters, 582.) And such treaties, Mr. Justice Miller declares, are to be construed liberally (*The Kansas Indians*, 5 Wall., 737-760).

5. The engagements and obligations of a treaty are to be interpreted in accordance with the principles of the public law, and not in accordance with any municipal code or executive regulation. No statement of this proposition can equal the clearness or force with which Mr. Webster declares it in his opinion on the Florida claims, attached to the report in the case of Letitia Humphreys (Senate report No. 93,

first session, Thirty-sixth Congress, page 16). Speaking of the obligation of a treaty, he said:

"A treaty is the supreme law of the land. It can neither be limited nor restrained nor modified nor altered. It stands on the ground of national contract, and is declared by the Constitution to be the supreme law of the land, and this gives it a character higher than any act of ordinary legislation. It enjoys an immunity from the operation and effect of all such legislation.

"A second general proposition, equally certain and well established, is that the terms and the language used in a treaty are always to be interpreted according to the law of nations, and not according to any municipal code. This rule is of universal application. When two nations speak to each other they use the language of nations. Their intercourse is regulated, and their mutual agreements and obligations are to be interpreted by that code only which we usually denominate the public law of the world. This public law is not one thing at Rome, another at London, and a third at Washington. It is the same in all civilized States; everywhere speaking with the same voice and the same authority."

Again, in the same opinion, Mr. Webster used the following language:

"We are construing a treaty, a solemn compact between nations. This compact between nations, this treaty, is to be construed and interpreted throughout its whole length and breadth, in its general provisions and in all its details, in every phrase, sentence, word, and syllable in it, by the settled rules of the law of nations. No municipal code can touch it, no local municipal law affect it, no practice of administrative department come near it. Over all its terms, over all its doubts, over all its ambiguities, if it had any, the law of nations 'sits arbitress.'"

6. By the principles of the public law interest is always allowed as indemnity for the delay of payment of an ascertained and fixed demand. There is no conflict of authority upon this question among the writers on public law.

This rule is laid down by Rutherford in these terms:

"In estimating the damages which any one has sustained, when such things as he has a perfect right to are unjustly taken from him, or WITHHOLDEN, or intercepted, we are to consider not only the value of the thing itself, but the value likewise of the fruits or profits that might have arisen from it. He who is the owner of the thing is likewise the owner of the fruits or profits. So that it is as properly a damage to be deprived of them as it is to be deprived of the thing itself" (Rutherford's Institutes, Book I, chap. 17, sec. 5).

In laying down the rule for the satisfaction of injuries in the case of reprisals, in making which the strictest caution is enjoined not to transcend the clearest rules of justice, Mr. Wheaton, in his work on the law of nations, says:

"If a nation has taken possession of that which belongs to another, IF IT REFUSES TO PAY A DEBT, to repair an injury, or to give adequate satisfaction for it, the latter may seize something of the former and apply it to his or its advantage till it obtains payment of what is due, together with INTEREST and damages" (Wheaton on International Law, p. 341).

A great writer, Domat, thus states the law of reason and justice on this point:

"It is a natural consequence of the general engagement to do wrong to no one that they who cause any damages by failing in the performance of that engagement are obliged to repair the damage which they have done. Of what nature soever the damage may be, and from what cause soever it may proceed, he who is answerable for it ought to repair it by an *amende* proportionable either to his fault, or to his offense, or other cause on his part, and to the loss which has happened thereby." (Domat, Part I, Book III, Tit. V., 1900, 1903.)

"Interest" is, in reality, in justice, in reason, and in law, too, a part of the debt due. It includes, in Pothier's words, the loss which one has suffered, and the gain which he has failed to make. The Roman law defines it as "*quantum mea interfuisset; id est, quantum mihi abest, quantumque lucrari potui.*" The two elements of it were termed "*lucrum cessans et damnum emergens.*" The payment of both is necessary to a complete indemnity.

Interest, Domat says, is the reparation or satisfaction which he who owes a sum of money is bound to make to his creditor for the damage which he does him by not paying him the money he owes him.

It is because of the universal recognition of the justice of paying, for the retention of moneys indisputably due and payable immediately, a rate of interest considered to be a fair equivalent for the loss of its use, that judgments for money everywhere bear interest. The creditor is deprived of this profit, and the debtor has it. What greater wrong could the law permit than that the debtor should be at liberty indefinitely to delay payment, and, during the delay, have the use of the creditor's moneys for nothing? They are none the less the creditor's moneys because the debtor wrongfully withholds them. *He holds them, in reality and essentially, in trust; and a trustee is always bound to pay interest upon moneys so held.*

In closing these citations from the public law, the language of Chancellor Kent seems eminently appropriate. He says: "In cases where the principal jurists agree, the presumption will be very great in favor of the solidity of their maxims, and no civilized nation that does not arrogantly set all ordinary law and justice at defiance will venture to disregard the uniform sense of established writers on international law."

7. The practice of the United States in discharging obligations resulting from treaty stipulations has always been in accord with these well-established principles. It has exacted the payment of interest from other nations in all cases where the obligation to make payment resulted from treaty stipulations, and it has acknowledged that obligation in all cases where a like liability was imposed upon it.

The most important and leading cases which have occurred are those which arose between this country and Great Britain; the first under the treaty of 1794, and the other under the first article of the treaty of Ghent. In the latter case the United States, under the first article of the treaty, claimed compensation for slaves and other property taken away from the country by the British forces at the close of the war in 1815. A difference arose between the two Governments which was submitted to the arbitration of the Emperor of Russia, who decided that "the United States of America are entitled to a just indemnification from Great Britain for all private property carried away by the British forces." A joint commission was appointed for the purpose of hearing the claims of individuals under this decision. At an early stage of the proceedings the question arose as to whether interest was a part of that "just indemnification" which the decision of the Emperor of Russia contemplated. The British commissioner denied the obligation to pay interest. The American commissioner, Langdon Cheves, insisted upon its allowance, and in the course of his argument upon this question said:

"Indemnification means a re-imbusement of a loss sustained. If the property taken away on the 17th of February, 1815, were returned now uninjured it would not reimburse the loss sustained by the taking away and consequent detention; it would not be an indemnification. The claimant would still be unindemnified for the loss of the use of his property for ten years, which, considered as money, is nearly equivalent to the original value of the principal thing."

Again he says:

"If interest be an incident usually attendant on the delay of payment of debts, damages are equally an incident attendant on the withholding an article of property."

In consequence of this disagreement the commission was broken up, but the claims were subsequently compromised by the payment of \$1,204,960, instead of \$1,250,000, as claimed by Mr. Cheves; and of the sum paid by Great Britain \$418,000 was expressly for interest.

An earlier case, in which this principle of interest was involved, arose under the treaty of 1794, between the United States and Great Britain, in which there was a stipulation on the part of the British Government in relation to certain losses and damages sustained by American merchants and other citizens by reason of the illegal or irregular capture of their vessels or other property by British cruisers; and the seventh article provided in substance that "full and complete compensation for the same will be made by the British Government to the said claimants."

A joint commission was instituted under this treaty, which sat in London, and by which these claims were adjudicated. Mr. Pinckney and Mr. Gore were commissioners on the part of the United States, and Dr. Nicholl and Dr. Swabey on the part of Great Britain; and it is believed that in all instances this commission allowed interest as a part of the damage. In the case of *The Betsy*, one of the cases which came before the board, Dr. Nicholl stated the rule of compensation as follows:

To reimburse the claimants the original cost of their property and all the expenses they have actually incurred, together with interest on the whole amount, would, I think, be a just and adequate compensation. This, I believe, is the measure of compensation usually made by all belligerent nations, and accepted by all neutral nations, for losses, costs, and damages occasioned by illegal captures (Vide Wheaton's *Life of Pinckney*, page 198; also 265, note, and page 371).

By a reference to the American State Papers, Foreign Relations, vol. 2, pages 119, 120, it will be seen by a report of the Secretary of State of the 16th February, 1793, laid before the House of Representatives, that interest was awarded and paid on such of these claims as had been submitted to the award of Sir William Scott and Sir John Nicholl, as it was in all cases by the board of commissioners. In consequence of some difference of opinion between the members of this commission their proceedings were suspended until 1802, when a convention was concluded between the two Governments, and the commission re-assembled, and then a question arose as to the allowance of interest on the claims during the suspension. This the American commissioners claimed, and though it was at first resisted by the British commissioners, yet it was finally yielded, and interest was allowed and paid (See Mr. King's three letters to the Secretary of State, of 25th of March, 1803, 23d April, 1803, and 30th April, 1803, American State Papers, Foreign Relations, vol. 2, pages 387 and 388).

Another case in which this principle was involved arose under the treaty of the 27th October, 1795, with Spain; by the twenty-first article of which, "in order to terminate all differences on account of the losses sustained by citizens of the United States in consequence of their vessels and cargoes having been taken by the subjects of His Catholic Majesty during the late war between Spain and France, it is agreed that all such cases shall be referred to the final decision of commissioners, to be appointed in the following manner," etc. The commissioners were to be chosen, one by the United States, one by Spain, and the two were to choose a third, and the award of the commissioners, or any two of them, was to be final, and the Spanish Government to pay the amount in specie.

This commission awarded interest as part of the damages (See American State Papers, vol. 2, Foreign Relation, page 263). So in the case of claims of American citizens against Brazil, settled by Mr. Tudor, United States minister, interest was claimed and allowed. (See Ex. Doc., first session Twenty-fifth Congress, House Reps., Doc. 32, page 249.)

Again, in the convention with Mexico of the 11th of April, 1839, by which provision was made by Mexico for the payment of claims of American citizens for injuries to persons and property by the Mexican authorities, a mixed commission was provided for, and this commission allowed interest in all cases. (House Ex. Doc. 291, 27th Congress, 2d session.

So also under the treaty with Mexico of February 2, 1848, the board of commissioners for the adjustment of claims under that treaty allowed interest in all cases from the origin of the claim until the day when the commission expired.

So also under the convention with Colombia, concluded February 10, 1864, the commission for the adjudication of claims under that treaty allowed interest in all cases as a part of the indemnity.

So under the recent convention with Venezuela, the United States exacted interest upon the awards of the commission, from the date of the adjournment of the commission until the payment of the awards.

The mixed American and Mexican Commission, now in session here, allow interest in all cases from the origin of the claim, and the awards are payable with interest.

Other cases might be shown in which the United States or their authorized diplomatic agents have claimed interest in such cases, or where it has been paid in whole or in part. (See Mr. Russell's letter to the Count de Engstein of October 5, 1818, American State Papers, vol. 4, p. 639, and proceedings under the convention with the Two Sicilies of October, 1835, Elliott's Dip. Code, p. 625.)

It can hardly be necessary to pursue these precedents further. They sufficiently and clearly show the practice of this Government with foreign nations, or with claimants under treaties.

8. The practice of the United States in its dealings with the various Indian tribes or nations has been in harmony with these principles.

In all cases where money belonging to Indian nations has been retained by the United States it has been so invested as to produce *interest*, for the benefit of the nation to which it belongs; and such interest is *annually* paid to the nation who may be entitled to receive it.

9. The United States in adjusting the claim of the Cherokee Nation for a balance due as purchase money upon lands ceded by that nation to the United States in 1858, allowed interest upon the balance due them, being \$189,422.76, until the same was paid.

The question was submitted to the Senate of the United States, as to whether interest should be allowed them. The Senate Committee on Indian Affairs, in their report upon this subject, used the following language:

"By the treaty of August, 1846, it was referred to the Senate to decide, and that decision to be final, whether the Cherokees shall receive interest on the sums found due them from a misapplication of their funds to purposes with which they were not chargeable, and on account of which improper charges the money has been withheld from them. It has been the uniform practice of this Government to pay and demand interest in all transactions with foreign governments, which the Indian tribes have always been said to be, both by the Supreme Court and all other branches of our Government, in all matters of treaty or contract. The Indians, relying upon the prompt payment of their dues, have in many cases contracted debts upon the faith of it, upon which they have paid, or are liable to pay, interest. If, therefore, they do not now receive interest on their money so long withheld from them they will in effect have received nothing" (Senate Report No. 176, first session Thirty-first Congress, p. 78).

10th. That upon an examination of the precedents where Congress had passed acts for the relief of private citizens, it will be found that in almost every case, Congress has directed the payment of interest, where the United States had withheld a sum of money which had been decided by competent authority to be due, or where the amount due was ascertained, fixed, and certain.

The following precedents illustrate and enforce the correctness of this assertion, and sustain this proposition:

1. An act approved January 14, 1793, provided that lawful interest from the 16th of May, 1776, shall be allowed on the sum of \$200 ordered to be paid to Return J. Meigs, and the legal representatives of Christopher Greene, deceased, by a resolve of the United States, in Congress assembled, on the 28th of September, 1785 (6 Stats. at Large, p. 11).

2. An act approved May 31, 1794, providing for a settlement with Arthur St. Clair, for expenses while going from New York to Fort Pitt and till his return, and for services in the business of Indian treaties, and "allowed interest on the balance found to be due him" (6 Stats. at Large, p. 46).

3. An act approved February 27, 1795, authorized the officers of the Treasury to issue and deliver to Angus McLean, or his duly authorized attorney, certificates for the amount of \$254.43, bearing interest at 6 per cent., from the first of July, 1783, being for his services in the Corps of Sappers and Miners during the late war (6 Stats. at Large, p. 20).

4. An act approved January 23, 1798, directing the Secretary of the Treasury to pay General Kosciusko an interest at the rate of six per cent. per annum on the sum of \$12,280.54, the amount of a certificate due to him from the United States from the 1st of January, 1793, to the 31st of December, 1797 (6 Stats. at Large, p. 32).

5. An act approved May 3, 1802, provided that there be paid Fulwar Skipwith the sum of \$4,550, advanced by him for the use of the United States, with interest at the rate of six per cent. per annum from the first of November, 1795, at which time the advance was made (6 Stats. at Large, p. 48).

6. An act for the relief of John Coles, approved January 14, 1804, authorized the proper accounting officers of the Treasury to liquidate the claim of John Coles, owner of the ship *Grand Turk*, heretofore employed in the service of the United States, for the detention of said ship at Gibraltar from the 10th of May to the 4th of July, 1801, inclusive, and that he be allowed demurrage at the rate stipulated in the charter-party, together with the interest thereon (6 Stat. at L., p. 50).

7. An act approved March 3, 1807, provided for the settlement of the accounts of Oliver Pollock, formerly commercial agent for the United States at New Orleans, allowing him certain sums and commissions, with interest until paid (6 Stat. at L., p. 65.)

8. An act for the relief of Stephen Sayre, approved March 3, 1807, provided that the accounting officers of the Treasury be authorized to settle the account of Stephen Sayre, as secretary of legation at the court of Berlin, in the year 1777, with interest on the whole sum until paid (6 Stat. at L., p. 65).

9. An act approved April 25, 1810, directing the accounting officers of the Treasury to settle the account of Moses Young, as secretary of legation to Holland in 1780, and providing that after the deduction of certain moneys paid him, the balance, with interest thereon, should be paid (6 Stat. at L., p. 89).

10. An act approved May 1, 1810, for the relief of P. C. L'Enfant, directed the Secretary of the Treasury to pay to him the sum of six hundred and sixty-six dollars, with legal interest thereon from March 1, 1792, as a compensation for his services in laying out the plan of the city of Washington (6 Stat. at L., p. 92).

11. An act approved January 10, 1812, provided that there be paid to John Burnham the sum of \$126.72, and the interest on the same since the 30th of May, 1796, which, in addition to the sum allowed him by the act of that date, is to be considered a re-imbusement of the money advanced by him for his ransom from captivity in Algiers (6 Stat. at L., p. 101).

12. An act approved July 1, 1812, for the relief of Anna Young, required the War Department to settle the account of Col. John Durkee, deceased, and to allow said Anna Young, his sole heiress and representative, said seven years' half-pay, and interest thereon (6 Stat. at L., p. 110).

13. An act approved February 25, 1813, provided that there be paid to John Dixon the sum of \$329.84 with 6 per cent. per annum interest thereon from the first of January, 1785, "being the amount of a final-settlement certificate, No. 596, issued by Andrew Dunscomb, late commissioner of accounts for the State of Virginia, on the 22d of December, 1786, to Lucy Dixon, who transferred the same to John Dixon" (6 Stat. at L., p. 117).

14. An act approved February 25, 1813, required the accounting officers of the Treasury to settle the account of John Murray, representative of Dr. Henry Murray, and that he be allowed the amount of three loan certificates for \$1,000, with interest from the 29th of March, 1782, issued in the name of said Murray, signed Francis Hopkinson, treasurer of loans (6 Stat. at L., p. 117).

15. An act approved March 3, 1813, directed the accounting officers of the Treasury to settle the accounts of Samuel Lapsley, deceased, and that they be allowed the amount of two final-settlement certificates, No. 78,446; for one thousand dollars, and No. 78,447, for one thousand three hundred dollars, and interest from the 22d day of

March, 1783, issued in the name of Samuel Lapsley, by the commissioner of army accounts for the United States on the 1st day of July, 1784 (6 Stat. at L., p 119).

16. An act approved April 13, 1814, directed the officers of the Treasury to settle the account of Joseph Brevard, and that he be allowed the amount of a final-settlement certificate for \$183.23, dated February 1, 1785, and bearing interest from the 1st of January, 1783, issued to said Brevard by John Pierce, commissioner for settling army accounts (6 Stat. at L., p. 134).

17. An act approved April 18, 1814, directed the receiver of public moneys at Cincinnati to pay the full amount of moneys, with interest, paid by Dennis Clark, in discharge of the purchase money for a certain fractional section of land purchased by said Clark (6 Stat. at L., 141).

18. An act for the relief of William Arnold, approved February 2, 1815, allowed interest on the sum of six hundred dollars due him from January 1, 1783 (6 Stat. at L., 146).

19. An act approved April 26, 1816, directing the accounting officers of the Treasury to pay to Joseph Wheaton the sum of eight hundred and thirty-six dollars and forty-two cents, on account of interest due him from the United States upon sixteen hundred dollars and eighty-four cents, from April 1, 1807, to December 21, 1815, pursuant to the award of George Youngs and Elias B. Caldwell, in a controversy between the United States and the said Joseph Wheaton (6 Stat. at L., 166).

20. An act approved April 26, 1816, authorized the liquidation and settlement of the claim of the heirs of Alexander Roxburgh, arising on a final-settlement certificate issued on the 18th of August, 1787, for \$480.87, by John Pierce, commissioner for settling Army accounts, bearing interest from the 1st of January, 1782 (6 Stat. at L., 167).

21. An act approved April 14, 1818, authorized the accounting officers of the Treasury Department "to review the settlement of the account of John Thompson," made under the authority of an act approved the 11th of May, 1812, and "to allow the said John Thompson interest at six per cent. per annum from the 4th of March, 1787, to the 20th of May, 1812, on the sum which was found due to him, and paid under the act aforesaid" (6 Stat. at L., 208).

22. An act approved May 11, 1820, directed the proper officers of the Treasury to pay to Samuel B. Beall the amount of two final-settlement certificates issued to him on the 1st of February, 1785, for his services as a lieutenant in the Army of the United States during the Revolutionary war, together with interest on the said certificates, at the rate of 6 per cent. per annum, from the time they bore interest, respectively, which said certificates were lost by the said Beall, and remain yet outstanding and unpaid (6 Laws of U. S., 510; 6 Stat. at L., 249).

23. An act approved May 15, 1820, required that there be paid to Thomas Leiper the specie value of four loan-office certificates, issued to him by the commissioner of loans for the State of Pennsylvania, on the 27th of February, 1779, for one thousand dollars each; and also the specie value of two loan-certificates, issued to him by the said commissioner on the 2d day of March, 1779, for one thousand dollars each, with interest at six per cent. annually (6 Stat. at L., 252).

24. An act approved May 7, 1822, provided that there be paid to the legal representatives of John Guthry, deceased, the sum of \$123.30, being the amount of a final-settlement certificate, with interest at the rate of six per cent. per annum from the 1st day of January, 1788 (6 Stat. at L., 269).

25. An act for the relief of the legal representatives of James McClung, approved March 3, 1823, allowed interest on the amount due at the rate of six per cent. per annum from January 1, 1788 (6 Stat. at L., 284).

26. An act approved March 3, 1823, for the relief of Daniel Seward, allowed interest to him for money paid to the United States for land to which the title failed, at the rate of six per cent. per annum from January 29, 1814 (6 Stat. at L., 286).

27. An act approved May 5, 1824, directed the Secretary of the Treasury to pay to Amasa Stetson the sum of \$6,215, "being for interest on moneys advanced by him for the use of the United States, and on warrants issued in his favor, in the years 1814 and 1815, for his services in the Ordnance and Quartermaster's Department for superintending the making of Army clothing and for issuing the public supplies" (6 Stat. at L., 298).

28. An act approved March 3, 1824, directed the proper accounting officers of the Treasury to settle and adjust the claims of Stephen Arnold, David and George Jenks, for the manufacture of three thousand nine hundred and twenty-five muskets, with interest thereon from the 26th day of October, 1813 (6 Stat. at L., 331).

29. An act approved May 20, 1826, directed the proper accounting officers of the Treasury to settle and adjust the claim of John Stemman and others for the manufacture of four thousand one hundred stand of arms, and to allow interest on the amount due from October 26, 1813 (6 Stat. at L., 345).

30. An act approved May 20, 1826, for the relief of Ann D. Taylor, directed the payment to her of the sum of three hundred and fifty-four dollars and fifteen cents, with

interest thereon at a rate of six per cent. per annum from December 30, 1786, until paid (6 Stat. at L., 351).

31. An act approved March 3, 1827, provided that the proper accounting officers of the Treasury were authorized to pay B. J. V. Valkenberg the sum of \$597.24, "being the amount of fourteen indents of interest, with interest thereon from the 1st of January, 1791, to the 31st of December, 1826" (6 Stat. at L., 365).

In this case the United States paid interest on interest.

32. An act approved May 19, 1828, provided that there be paid to the legal representatives of Patience Gordon the specie value of a certificate issued in the name of Patience Gordon by the commissioner of loans for the State of Pennsylvania, on the 7th of April, 1778, with interest at the rate of 6 per cent. per annum from the 1st day of January, 1788 (7 Stat. at L., p. 378).

33. An act approved May 29, 1830, required the Treasury Department "to settle the accounts of Benjamin Wells, as deputy commissary of issues at the magazine at Monster Mills, in Pennsylvania, under John Irvin; deputy commissary-general of the Army of the United States, in said State, in the Revolutionary war"; and that "they credit him with the sum of \$574.04, as payable February 9, 1779, and \$326.67, payable July 20, 1780, in the same manner, and with such interest, as if these sums, with their interest from the times respectively as aforesaid, had been subscribed to the loan of the United States (6 Stats. at Large, 447).

34. An act approved May 19, 1832, for the relief of Richard G. Morris, provided for the payment to him of two certificates issued to him by Timothy Pickering, quartermaster-general, with interest thereon from the 1st of September, 1781 (6 Stats. at Large, 486).

35. An act approved July 4, 1832, for the relief of Aaron Snow, a Revolutionary soldier, provided for the payment to him of two certificates issued by John Pierce, late commissioner of Army accounts, and dated in 1784, with interest thereon (6 Stats. at Large, 503).

36. An act approved July 4, 1832, provided for the payment to W. P. Gibbs of a final-settlement certificate dated January 30, 1784, with interest at 6 per cent. from the 1st of January, 1783, up to the passage of the act. This act went behind the final certificate and provided for the payment of interest anterior to its date (6 Stats. at Large, 504).

37. An act approved July 14, 1832, directed the payment to the heirs of Ebenezer L. Warren of certain sums of money illegally demanded and received from the United States from the said Warren as one of the sureties of Daniel Evans, former collector of direct taxes, with interest thereon at the rate of six per cent. per annum from September 9, 1820 (6 Stats. at Large, 373).

38. An act for the relief of Hartwell Vick, approved July 14, 1832, directed the accounting officers of the Treasury to refund to the said Vick the money paid by him to the United States for a certain tract of land which was found not to be property of the United States, with interest thereon at the rate of six per centum per annum, from the 23d day of May, 1818 (6 Stats. at Large, 523).

39. An act approved June 18, 1834, for the relief of Martha Bailey and others, directed the Secretary of the Treasury to pay to the parties therein named the sum of four thousand eight hundred and thirty-seven dollars and sixty-one cents, being the amount of interest upon the sum of two hundred thousand dollars, part of a balance due from the United States to Elbert Anderson on the 26th day of October, 1814; also the further sum of nine thousand five hundred and ninety-five dollars and thirty-six cents, being the amount of interest accruing from the deferred payment of warrants issued for balances due from the United States to said Anderson from the date of such warrants until the payment thereof; also the further sum of two thousand and eighteen dollars and fifty cents admitted to be due from the United States to the said Anderson by a decision of the Second Comptroller, with interest on the sum last mentioned from the period of such decision until paid (6 Stats. at Large, 562).

40. An act approved June 10, 1834, directed the Secretary of the Treasury to pay balance of damages recovered against William C. H. Waddell, United States marshal for the southern district of New York, for the illegal seizure of a certain importation of brandy, on behalf of the United States, with legal interest on the amount of said judgment from the time the same was paid by the said Waddell (6 Stats. at Large, 594).

41. An act approved February 17, 1836, directed the payment of the sum therein named to Marinus W. Gilbert, being the interest on money advanced by him to pay off troops in the service of the United States, and not repaid when demanded (6 Stats. at Large, 622).

42. An act approved February 17, 1836, for the relief of the executor of Charles Wilkins, directed the Secretary of the Treasury to settle the claim of the said executor, for interest on a liquidated demand in favor of Jonathan Taylor, James Morrison, and Charles Wilkins, who were lessees of the United States of the salt works in the State of Illinois (6 Stats. at Large, 626).

43. An act approved July 2, 1836, for the relief of the legal representatives of David Caldwell, directed the proper accounting officers of the Treasury to settle the claim of the said David Caldwell for fees and allowances, certified by the circuit court of the United States for the eastern district of Pennsylvania, for official services to the United States, and to pay on that account the sum of four hundred and ninety-six dollars and thirty-eight cents, with interest thereon at the rate of six per centum from the 25th day of November, 1830, till paid (6 Stats. at Large, 664).

44. An act approved July 2, 1836, provided that there be paid Don Carlos Delossus interest at the rate of six per centum per annum on three hundred and thirty-three dollars, being the amount allowed him under the act of July 14, 1832, for his relief, on account of moneys taken from him at the capture of Baton Rouge, La., on the 23d day of September, 1810, being the interest to be allowed from the said 23d day of September, 1810, to the 14th day of July, 1832 (6 Stats. at Large, 672).

In this case the interest was directed to be paid four years after the principal had been satisfied and discharged.

45. An act approved July 7, 1838, provided that the proper officers of the Treasury be directed to settle the accounts of Richard Harrison, formerly consular agent of the United States at Cadiz, in Spain, and to allow him, among other items, the interest on the money advanced, under agreement with the minister of the United States, in Spain, for the relief of destitute and distressed seamen, and for their passages to the United States, from the time the advances, respectively, were made to the time at which the said advances were re-imbursed (6 Stats. at Large, 734).

46. An act approved August 11, 1842, directed the Secretary of the Treasury to pay to John Johnson the sum of seven hundred and fifty-six dollars and eighty-two cents, being the amount received from the said Johnson upon a judgment against him in favor of the United States, together with the interest thereon from the time of such payment (6 Stats. at Large, 856).

47. An act approved August 3, 1846, authorized the Secretary of the Treasury to pay to Abraham Horbach the sum of five thousand dollars, with lawful interest from the 1st of January, 1836, being the amount of a draft drawn by James Reeside on the Post-Office Department, dated April 18, 1835, payable on the 1st of January, 1836, and accepted by the treasurer of the Post-Office Department, which said draft was indorsed by said Abraham Horbach, at the instance of the said Reeside, and the amount drawn from the Bank of Philadelphia, and, at maturity, said draft was protested for non-payment, and said Horbach became liable to pay, and, in consequence of his indorsement, did pay the full amount of said draft (9 Stats. at Large, 677).

48. An act approved February 5, 1859, authorized the Secretary of War to pay to Thomas Laurent, as surviving partner, the sum of \$15,000, with interest at the rate of six per cent. yearly, from the 11th of November, 1847, it being the amount paid by the firm on that day to Major-General Winfield Scott, in the City of Mexico, for the purchase of a house in said city, out of the possession of which they were since ousted by the Mexican authorities (11 Stats. at Large, 558).

49. An act approved March 2, 1847, directed the Secretary of the Treasury to pay the balance due to the Bank of Metropolis for moneys due upon the settlement of the account of the bank with the United States, with interest thereon from the 6th day of March, 1838 (9 Stats. at Large, 689).

50. An act approved July 20, 1852, directed the payment to the legal representative of James C. Watson, late of the State of Georgia, the sum of fourteen thousand six hundred dollars, with interest at the rate of six per cent. per annum, from the 8th day of May, 1838, till paid, being the amount paid by him, under the sanction of the Indian agent, to certain Creek warriors, for slaves captured by said warriors while they were in the service of the United States against the Seminole Indians in Florida (10 Stats. at Large, 734).

51. An act approved July 29, 1854, directed the Secretary of the Treasury to pay to John C. Fremont one hundred and eighty-three thousand eight hundred and twenty-five dollars, with interest thereon from the 1st day of June, 1851, at the rate of ten per cent. per annum, in full for his account for beef delivered to Commissioner Barbour, for the use of the Indians in California, in 1851 and 1852 (10 Stats. at Large, 804).

52. An act approved July 8, 1870, directed the Secretary of the Treasury to make proper payments to carry into effect the decree of the district court of the United States for the district of Louisiana, bearing date the *fourth* of June, 1867, in the case of the British brig *Volunt* and her cargo; and also another decree of the same court, bearing date the *eleventh* of June, in the same year, in the case of the British bark *Science*, and cargo, vessels illegally seized by a cruiser of the United States, such payments to be made as follows, viz: To the several persons named in such decrees, or the legal representatives, the several sums awarded to them respectively, with interest to each person from the date of the decree under which he receives payment (16 Stats. at Large, 650).

53. An act approved July 8, 1870, directed the Secretary to make the proper pay-

ments to carry into effect the decree of the district court of the United States for the district of Louisiana, bearing date July 13, 1867, in the case of the British brig *Dashing Wave*, and her cargo, illegally seized by a cruiser of the United States, which decree was made in pursuance of the decision of the Supreme Court, *such payments to be made with interest from the date of the decree* (16 Stats. at Large, 651).

An examination of these cases will show that, subsequent to the seizure of these several vessels, they were each sold by the United States marshal for the district of Louisiana as prize, and the proceeds of such sales deposited by him in the First National Bank of New Orleans. The bank, while the proceeds of these sales were on deposit there, became insolvent. The seizures were hold illegal, and the vessels not subject to capture as prize. But the proceeds of the sales of these vessels and their cargoes could not be restored to the owners in accordance of the decrees of the district court, because the funds had been lost by the insolvency of the bank. In these cases, therefore, Congress provided indemnity for losses resulting from the acts of its agents, and made the indemnity complete by providing for the payment of interest.

Your committee have directed attention to these numerous precedents for the purpose of exposing the utter want of foundation of the often repeated assumption that "the Government never pays interest." It will readily be admitted that there is no statute law to sustain this position. The idea has grown up from the custom and usage of the accounting officers and Departments refusing to allow interest generally in their accounts with disbursing officers, and in the settlement of unliquidated domestic claims arising out of dealings with the Government. It will hardly be pretended, however, that this custom or usage is so "reasonable," well-known, and "certain," as to give it the force and effect of law, and to override and trample under foot the law of nations and also the well-settled practice of the Government itself in its intercourse with other nations.

11th. Interest was allowed and paid to the State of Massachusetts because the United States delayed the payment of the principal for twenty-two years after the amount due had been ascertained and determined. The amount appropriated to pay this interest was \$678,362.41, more than the original principal (16 Stats. at Large 198).

Mr. Sumner, in his report upon the memorial introduced for that purpose, discussing this question of interest, said:

"It is urged that the payment of this interest would establish a bad precedent. If the claim is just, the precedent of paying it is one of which our Government should wish to establish. Honesty and justice are not precedents of which either Government or individuals should be afraid" (Senate Report 4, Forty-first Congress, first session, p. 10).

14th. Interest has always been allowed to the several States for advances made to the United States for military purposes.

The claims of the several States for advances during the Revolutionary war were adjusted, and settled under the provision of the acts of Congress of August 5, 1790, and of May 31, 1794. By these acts interest was allowed to the States, whether they had advanced money on hand in their treasuries or obtained by loans.

In respect to the advances of States during the war of 1812-'15, a more restricted rule was adopted, viz: That States should be allowed interest only so far as they had themselves paid it by borrowing, or had lost it by the sale of interest-bearing funds.

Interest, according to this rule, has been paid to all the States which made advances during the war of 1812-'15, with the exception of Massachusetts. Here are the cases:

Virginia, U. S. Stats. at Large, vol. 4, p. 161:

Delaware, U. S. Stats. at Large, vol. 4, p. 175.

New York, U. S. Stats. at Large, vol. 4, p. 192.

Pennsylvania, U. S. Stats. at Large, vol. 4, p. 241.

South Carolina, U. S. Stats. at Large, vol. 4, p. 499.

In Indian and other wars the same rule has been observed, as in the following cases:

Alabama, U. S. Stats. at Large, vol. 9, p. 344.

Georgia, U. S. Stats. at Large, vol. 9, p. 626.

Washington Territory, U. S. Stats. at Large, vol. 11, p. 429.

New Hampshire, U. S. Stats. at Large, vol. 10, p. 1.

13th. The Senate Committee on Indian Affairs, in the report to which reference has heretofore been made, speaking of this award and of the obligation of the United States to pay interest upon the balance remaining due and unpaid thereon, used the following language:

"Your committee are of opinion that this sum should be paid them with accrued interest from the date of said award, deducting therefrom \$250,000, paid to them in money, as directed by the act of March 2, 1861; and, therefore, find no sufficient reason for further delay in carrying into effect that provision of the aforementioned act, and the act of March 3, 1871, by the delivery of the bonds therein described, with accrued interest from the date of the act of March 8, 1861.

"Your committee have discussed this question with an anxious desire to come to such a conclusion in regard to it as would do no injustice to that Indian nation whose rights are involved here, nor establish such a precedent as would be inconsistent with the practice or duty of the United States in such cases. Therefore, your committee have considered it not only by the light of those principles of the public law—always in harmony with the highest demands of the most perfect justice—but also in the light of those numerous precedents which this Government in its action in litigation has furnished for our guidance. Your committee can not believe that the payment of interest on the moneys awarded by the Senate to the Choctaw Nation would either violate any principle of law or establish any precedent which the United States would not wish to follow in any similar case, and your committee can not believe that the United States are prepared to repudiate these principles, or to admit that because their obligation is held by a weak and powerless Indian nation it is any the less sacred or binding than if held by a nation able to enforce its payment and secure complete indemnity under it. Could the United States escape the payment of interest to Great Britain, if it should refuse or neglect, after the same became due, to pay the amount awarded in favor of British subjects by the recent joint commission which sat here? Could we delay payment of the amount awarded by that commission for fifteen years, and then escape by merely paying the principal? The Choctaw Nation asks the same measure of justice which we must accord to Great Britain; and your committee can not deny that demand unless they shall ignore and set aside those principles of the public law which it is of the utmost importance to the United States to always maintain inviolate.

"Your committee are not unmindful that the amount due the Choctaw Nation under the award of the Senate is large. They are not unmindful, either, that the discredit of refusing payment is increased in proportion to the amount withheld and the time during which refusal has been continued."

Few, if any, of the foregoing cases presented as strong and meritorious grounds for the allowance of interest as the claim now under consideration. Following these precedents, and for the reasons above set forth, the committee deem the present a proper case for the payment of interest on the sum converted (\$371,025) from date of conversion to date of payment. This interest they fix at the rate of four and a half (4½) per centum per annum, that being about the average rate paid by the Government between 1867 and 1881, and which it may be fairly assumed was saved or made by it for the use of the funds during the period of detention. On this basis the interest allowed will amount to the sum of \$249,039.95.

The committee accordingly recommend that the bill be amended as follows: In line one of section 2 strike out the words "seventy-five" and insert in lieu thereof "forty-nine," and in line second of said second section, after the word "thousand," insert the words "and thirty-nine and ninety-five hundredths." And as thus amended that the bill be passed by the Senate.

In addition to the precedents cited in the foregoing Senate report, the committee refer to the following cases in which interest has been allowed by act of Congress or paid by the Treasury Department:

Case of—	Date of act.	Statutes at Large.	
		Volume.	Page.
Baron de Glanbeck	Sept. 29, 1789	6	1
Captain Markley	Aug. 11, 1790	6	4
Lieutenant Brewster	Aug. 11, 1790	6	4
John Stevens	Aug. 11, 1790	6	4
James Derry	Aug. 11, 1790	6	4
Benjamin Hardison	Aug. 11, 1790	6	4
Widow of General Lord Stirling	Aug. 11, 1790	6	4
Child of Colonel Laurens	Aug. 11, 1790	6	5
Oliver Pollock	Dec. 23, 1791	.....	.....
Widow of Colonel Roberts	Mar. 27, 1792	6	6
Widow of Captain White	Mar. 27, 1792	6	6
Widow of Colonel Elliott	Mar. 27, 1792	6	6
Widow of Major Wise	Mar. 27, 1792	6	6
Widow of Major Huger	Mar. 27, 1792	6	6
Widow of Lieutenant Bush	Mar. 27, 1792	6	6
Widow of Major Motte	Mar. 27, 1792	6	6
Captain McIntire	Mar. 27, 1792	6	7
Colonel Pannil	Mar. 27, 1792	6	7
General De Hass	Mar. 27, 1792	6	7
Dr. Debevere	Mar. 27, 1792	6	7
Lieutenant King	Mar. 27, 1792	6	7
Sailingmaster Sherman	Mar. 27, 1792	6	7
General Nathaniel Greene	Apr. 27, 1792	6	9

Case of—	Date of act.	Statutes at Large.	
		Volume.	Page.
Colonel Dubois	June 4, 1794	6	16
Moses White	Mar. 2, 1803	6	50
Widow of Thomas Flinn	Mar. 3, 1805	6	57
De Beamarchals	Apr. 18, 1806	.....	.....
Thomas Barclay	Apr. 18, 1808	6	72
Mary Rappleyea	Feb. 2, 1815	6	146
John Holkar	Apr. 29, 1816	6	175
Joshua Barney	Mar. 2, 1849	9	769
Nicholas Vreeland	Apr. 5, 1820	6	238
John Crute	May 7, 1822	6	276
Walter S. Chandler	Mar. 3, 1825	6	326
John Crain	Mar. 3, 1825	6	334
Heirs of John W. Baylor and others	May 20, 1826	6	351
Robert Johnson	May 26, 1828	6	392
Benjamin Wells	May 29, 1830	6	447
A. D. Baylor	May 29, 1830	6	437
Charles Yates's executor	May 29, 1830	6	440
Ward & Brothers	May 31, 1830	6	450
Lucian Harper	Mar. 2, 1831	6	457
Heirs of General Hazen	Mar. 3, 1831	6	466
Lieutenant Vawtes	May 25, 1832	6	479
Major Roberts	May 25, 1832	6	490
Lieutenant Hillary	May 25, 1832	6	490
Dr. Carter	May 25, 1832	6	490
Colonel Baylor	May 25, 1832	6	491
Lieutenant Brooke	May 25, 1832	6	491
Ichabod Ward	June 15, 1832	6	496
Dr. Axson	June 15, 1832	6	494
Dr. Knight	June 15, 1832	6	495
John B. Taylor	July 13, 1832	6	507
J. & J. Pettigrew	July 14, 1832	.....	.....
A. McKnight	July 14, 1832	.....	.....
Heirs of Colonel Harrison	July 14, 1832	.....	.....
Lieutenant Jacob	July 14, 1832	6	516
The Union Bank of Florida	Mar. 3, 1849	9	778
William Greer	Mar. 26, 1852	10	731
Gray, McMurdo & Co	Mar. 27, 1854	10	776
John S. Wilson	July 27, 1854	10	791
Charles Cooper & Co	July 27, 1854	10	795
James Dunning	July 27, 1854	10	796
John Frazier and John G. Clendenin	July 29, 1854	10	803
Phineas M. Nightingale, administrator	Aug. 1, 1854	10	808
Thomas H. Baird	Aug. 18, 1856	11	467
The legal representatives of Thomas Gordon	Aug. 23, 1856	11	489
Mary Beside	Feb. 7, 1857	11	495
Joseph D. Beers	Feb. 10, 1857	11	496
John Hamilton	Mar. 16, 1858	11	527
Rufus Dwinell	June 1, 1858	11	536
Heirs of Richard D. Rowland	June 3, 1858	11	538
Henry Hubbard	Feb. 9, 1859	11	559
Francis Hattman	Apr. 13, 1860	12	837
Nott & Co	Feb. 22, 1869	15	440
British schooner <i>Flying Scud</i>	July 7, 1870	16	649
British steamer <i>Labuan</i>	July 7, 1870	16	649
James F. Joy	May 25, 1872	17	663
John N. Hall	Mar. 3, 1877	19	542
Executors of Samuel P. Fearon	June 18, 1878	20	578
Manhattan Savings Institution	Dec. 19, 1878	20	589
Commercial Bank of Knoxville	Feb. 28, 1878	20	602
Henry Page	Feb. 18, 1880	21	526
Albert Elsberg, administrator	Aug. 3, 1882	22	735
Robert Stodart Wylde	Jan. 5, 1883	22	752
German National Bank of Louisville	Mar. 3, 1883	22	805
Captain Davenport	July 14, 1832	6	518
Gertrude Gates	July 14, 1832	6	521
John Peck	July 14, 1832	6	524
John Laurens	July 14, 1832	6	514
Colonel Thornton	Feb. 9, 1833	6	533
Son of Alexander Brownlee	Feb. 9, 1833	6	533
Heirs of John Wilson	Feb. 27, 1833	6	537
Riddle, Becktle, Headington & Co	Feb. 27, 1833	6	537
Captain Thomas	Mar. 2, 1833	6	540
Lieutenant Foster	Mar. 2, 1833	6	540
Dr. Ledyard	Mar. 2, 1833	6	542
Col. John Ely	Mar. 2, 1833	6	543
Captain Triplett	Mar. 2, 1833	6	544
Lieutenant Waggon	Mar. 2, 1833	6	549
William Price	Mar. 2, 1833	6	551
Philip Slaughter	Mar. 2, 1833	6	551
James Barnett	Mar. 2, 1833	6	551
Archibald Watts	Feb. 47, 1833	6	537

Case of—	Date of act.	Statutes at Large.	
		Volume.	Page.
Captain Gibbon	Mar. 2, 1833	6	551
Philip Bush	Mar. 2, 1833	6	540
Eleanor Courts	Mar. 2, 1833	6	542
Dr. John Berrien	June 19, 1834	6	565
The legal representatives of Christian Ish	June 27, 1834	6	570
Joseph Falconer	June 28, 1834	6	574
Samuel Gibbs	June 28, 1834	6	576
Benjamin Bird	June 28, 1834	6	576
Grove Pomeroy	June 28, 1834	6	576
The representatives of General Lord Stirling	June 30, 1834	6	587
John Peck	June 30, 1834	6	582
Capt. George Hurlburt	June 30, 1834	6	589
Alvarez Fisk	Apr. 10, 1840	6	796
Matthew Lyon	July 4, 1840	6	802
John Johnston	Aug. 11, 1842	6	856
Felix St. Vrain	Aug. 3, 1846	9	658
Lewis C. Sartori	Mar. 3, 1847	9	704
The legal representatives of Simon Spaulding	Mar. 3, 1847	9	694

Every fact in the present case has been officially found by the Court of Claims, and that court in delivering judgment (16 Court of Claims Reports, 73) characterized the transaction as "simply a case of a bank being robbed, and of its stolen assets being put into the hands of the cashier of the sub-treasury for a purpose which by no possible view could in law be held to effect a transfer of the bank's right of property in them either to him or to the United States." Demand was immediately made for the return of the money, but it remained in the hands of the Government for fifteen years, and then repayment of the principal was made. So that the United States was able to hold property, which its courts has declared it had no right to hold, until it earned enough at 6 per cent. to pay for it. Surely reparation should be made in such a case. The principle of repaying interest under such circumstances seems to be established, in the language of several distinguished committees of this House, as follows:

"It will be found, upon examination of the precedents where Congress has passed acts for the relief of citizens of the United States, that in almost every case where the Government has withheld a sum of money which had been decided by competent authority to be due, or where the amount due was ascertained, fixed, and definite, Congress has directed the payment of interest, together with the principal. (Report No. 17, Forty-sixth Congress, first session; Report No. 1568, Forty-eighth Congress, first session; Report No. 661, Forty-ninth Congress, first session.)"

For a stronger reason should this be so in the present case, where not only was the amount ascertained, fixed, and definite, but where, also, the creditor relation was not voluntary, but was forced upon the claimants by the United States, who became, therefore, tort debtors.

There is abundant proof to show that at the time the property of the bank was transferred to the sub-treasury of the United States the bank was earning from 8 to 10 per cent. upon its assets, being in a very prosperous condition. The bill calls for the payment of 5 per cent. interest, but the Senate committee have found that 4½ per cent. was about the average rate of interest paid by the Government between 1867 and 1881, and accordingly your committee, recognizing the fact that the Government ought not to pay a higher rate of interest on this claim than they were in the habit of paying to other creditors, recommend that the bill be amended by striking out in lines 1 and 2 of section 2 the words "two hundred and seventy-five thousand dollars," and inserting in lieu thereof the words "two hundred and forty-nine thousand thirty-nine dollars and ninety-five cents," and thus amended, recommend its passage.

[Senate Report No. 183, Forty-ninth Congress, first session.]

The Committee on Military Affairs, to whom was referred the bill (S. 1293 "to authorize the Secretary of the Treasury to settle and pay the claim of the State of Florida on account of expenditures made in suppressing Indian hostilities, and for other purposes," have considered the same and they beg leave to report:

That in the Forty-eighth Congress they had under consideration the same subject, and they reported by bill to the Senate. A report accompanied the bill, and this report, now annexed, is adopted. They recommend the indefinite postponement of bill 1293, and the substitution of a bill hereby reported, that being the bill reported favorably by the committee in the Forty-eighth Congress.

[Senate Report No. 109, Forty-eighth Congress, first session.]

The Committee on Military Affairs, to whom was referred the bill (S. 230) "to authorize the Secretary of the Treasury to settle the claim of the State of Florida on account of expenditures made in suppressing Indian hostilities," beg leave to submit the following report:

In accordance with the requirements of the joint resolution of Congress approved March 3, 1881, the Secretary of War has investigated, audited, and made a report to Congress, May 22, 1882, of the amount due the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860. (Ex. Doc. 203, 47th Congress, first session.)

The expenditures grew out of the Seminole war of 1855, 1856, and 1857, the State authorities being compelled, in the presence of an anticipated and subsequently actual outbreak of the Indians, to call forth the militia of the State, the force of United States troops then on duty being inadequate to the protection of the people. The report of the Secretary of War (Ex. Doc. 203) fully sets forth in detail the items of expenditure allowed and disallowed, the total amount found due the State being the sum of \$224,648.09.

It is established that the funds at the command of the executive of the State of Florida in the years referred to were insufficient to equip, supply, and pay the troops in the field, and, relying upon the approval given by the President of the United States and the Secretary of War, on the 21st day of May, 1857, of the services of these volunteers, the State legislature, in order to provide their equipment and maintenance, authorized the issue of 7 per cent. bonds.

A portion of the bonds, amounting to \$132,000, was sold by the governor to the Indian trust fund of the United States, and the proceeds of such sale were disbursed by the treasurer of the State for the "expenses of Indian hostilities," as appears from his report to the legislature for the year ending October 31, 1857. Another portion was hypothecated to the banks of South Carolina and Georgia as security for a loan of \$222,015, and \$192,331 of this loan was disbursed directly by a disbursing agent of the State in payment of "expenses of Indian hostilities," including pay of volunteers.

The portion of the bonds sold to the United States for the "Indian trust fund" is still held by that fund and accrued interest since 1857

The State of Florida paid out through a disbursing agent, as shown by War Department report	\$193, 330. 16
And through warrants from State treasurer	78, 056. 11
Total	271, 386. 27
Interest on this sum from January 1, 1857, to April 1, 1883.....	498, 672. 27

Total cost to the State to date..... 770, 058. 54

We quote from a statement made by the United States Treasurer of the State indebtedness to the "Indian trust fund," June 12, 1882, as follows:

Loan on 7 per cent. bonds of the State of Florida.....	\$132, 000
Coupons due and unpaid January 1, 1877	138, 040
Interest to July 1, 1882, from January 1, 1857	50, 820
Interest from July 1, 1882, to April 1, 1883	6, 930
	<hr/>
	327, 790. 00

Due the State..... 442, 268. 54

There appears, therefore, lawfully due the State of Florida, according to the State treasurer's account, the sum of \$770, 058.54, being the principal and interest of the sums which she borrowed and expended on behalf of the United States.

If from this sum be deducted the amount loaned the State by the Indian trust fund, principal and interest, \$327,790, there still remains due the State the sum of \$442,268.54.

In auditing the accounts of the State, however, the Secretary of War has disallowed many items under the rules and regulations governing payments to the regular forces, and yet, with all his disallowances, after an exhaustive examination, he finds due \$224,648.09. Now, if we add the interest on this sum from January 1, 1857, to April 1, 1883, to wit, \$412,790.86, we have \$637,438.95. Now, if we deduct the amount due the Indian trust fund, to wit, \$327,790, there is still due the State the sum of \$309,648.95.

This case is one where the Government, through the President of the United States and Secretary of War, promised to pay these troops when mustered into the United States service, and they would have been long since paid by the Government, if so mustered, but the mustering officer arrived in the State after they had been mustered out, and the State was compelled to borrow money with which to pay them.

Congress has universally paid interest to the States where they have paid interest. We cite the cases where interest has been allowed and paid for moneys advanced during the war of 1812-'15 as follows: Virginia, act March 3, 1825 (4 Stat. at L., p. 132); Maryland, act May 13, 1826 (4 Stat. at L., p. 161); Delaware, act May 20, 1826 (4 Stat. at L., p. 175); New York, act May 22, 1826 (4 Stat. at L., p. 192); Pennsylvania, act March 3, 1827 (4 Stat. at L., p. 241); South Carolina, act March 22, 1832 (4 Stat. at L., p. 499); Massachusetts, July 8, 1870 (16 Stat. at L., p. 198).

For advances for Indian and other wars the same rule has been observed in the following cases: Alabama, act January 26, 1849 (4 Stat. at L., p. 344); Georgia, act March 31, 1851 (9 Stat. at L., p. 626); Georgia, act March 3, 1879 (20 Stat. at L., p. 385); Washington Territory, act March 3, 1859 (11 Stat. at L., p. 429); New Hampshire, act January 27, 1852 (10 Stat. at L., p. 1).

Thus it will be seen that the precedent for the payment of interest under the rule adopted for the settlement of claims of war of 1812-'15 is well established.

The committee are of the opinion that the urgent necessity for the services of these troops and the action of the President and the Secretary of War create an equitable obligation on the part of the General Government; and as the State of Florida not only borrowed money from the Indian trust fund, but also from the banks of the States of Georgia and South Carolina, for their payment, upon which the State has since paid interest, your committee have concluded to recommend the sum of \$92,648.09 as a full payment to the State of all Indian war-claims, this being the difference after deducting the sum borrowed by the State from the Indian trust fund (\$132,000) from the amount found due the State by the Secretary of War (\$224,648.09), and to further recommend the delivery to the State of all bonds and coupons held by the trustee of the Indian trust fund.

The committee have amended the bill in accordance with the views expressed in this report, and they recommend the passage of the bill as thus amended. Accompanying the report is a communication from the Secretary of War, explaining the origin and the present condition of the claim of the State of Florida against the Government of the United States.

[House Report No. 309, Fiftieth Congress, first session.]

The Committee on War Claims, to whom was referred the bill (H. R. 1474) to reimburse the several States for interest on moneys expended by them on account of raising troops employed in aiding the United States in suppressing the late insurrection against the United States, beg leave to report the same back to the House, with the recommendation that it do pass.

This recommendation is founded upon the precedents which Congress has heretofore established of paying interest on moneys advanced by States on account of the war of 1812; also, Indian wars of 1835, 1836, 1837, and 1838, and the northeast frontier of the State of Maine, as evidenced by the following acts of Congress:

To re-imburse Virginia, act of March 3, 1825, Stat. at Large, vol. 4, p. 132.

To re-imburse Maryland, act of May 13, 1826, Stat. at Large, vol. 4, p. 161.

To re-imburse city of Baltimore, act of May 20, 1826, Stat. at Large, vol. 4, p. 177.

To re-imburse Delaware, act of May 20, 1826, Stat. at Large, vol. 4, p. 175.

To re-imburse New York, act of May 22, 1826, Stat. at Large, vol. 4, pp. 192, 193.

To re-imburse Pennsylvania, act of March 3, 1827, Stat. at Large, vol. 4, pp. 240, 241.

To re-imburse South Carolina, act of March 22, 1832, Stat. at Large, vol. 4, p. 499.

To re-imburse Alabama, act of January 26, 1849, Stat. at Large, vol. 6, p. 344.

To re-imburse Georgia, act of March 3, 1851, Stat. at Large, vol. 6, p. 646.

To re-imburse Maine, act of March 3, 1851, Stat. at Large, vol. 6, p. 626.

To re-imburse New Hampshire, act of January 27, 1852, Stat. at Large, vol. 10, pp. 1, 2.

To re-imburse Massachusetts, act of July 8, 1870, Stat. at Large, vol. 16, pp. 197, 198.

The President, by authority of Congress, called upon the governors of the States of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, West Virginia, Ohio, Kentucky, Michigan, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Missouri, Kansas, Nebraska, Nevada, Oregon, and California to furnish volunteers and militia troops to aid the United States in suppressing the late insurrection against it, and these States expended various sums of money which were advanced to the Government in enrolling, equipping, subsisting, clothing, supplying, arming, paying, and transporting regiments and companies employed by the Government in suppressing the late insurrection, and it matters not to the Government from what sources these States obtained the moneys advanced by them for the benefit of the Government, they are equally and justly entitled to be paid interest on such advances from the time they presented their claims to the Government for payment to the time when the same were refunded by the Secretary of the Treasury.

These States incurred heavy obligations of indebtedness on account of raising these troops, on which they paid interest, and many of them are still paying interest on their bonded indebtedness.

As the Government had the use and benefit of these advances made by these States, above mentioned, and that, too, at a time when greatly needed, and added largely to the maintaining of the credit of the Government, it is deemed by your committee but equitable and just that interest should be allowed equally to all the States on moneys advanced by them to aid the Government in furnishing troops.

[Senate Report No. 518, Fiftieth Congress, first session.]

The Committee on Military Affairs, to whom was referred the bill (S. 1364) to declare the sense of an act entitled "An act to reimburse the State of Pennsylvania for moneys advanced Government for war purposes," and to authorize a re-examination of the settlement made by the Secretary of War thereunder, having had the same under consideration, beg leave to submit the following report:

The object of this bill is to carry out the provisions of the act of April 12, 1866 (14 Stats., p. 32), entitled "An act to re-imburse the State of Pennsylvania for moneys advanced Government for war purposes," and to indemnify the State for the loss sustained by the non-fulfillment thereof.

The origin of this indebtedness is fully explained in the special message of Governor Curtin of April 30, 1864 (see copy herewith, marked Exhibit A), from which it appears that when the militia, called out by the governor under the proclamation of the President of June 15, 1863, were disbanded, the appropriation in the Treasury of the United States from which the militia were paid had been exhausted, and the Secretary of War requested the governor to borrow the money needed to pay them for services rendered the United States, assuring him at the same time that he would secure from Congress at the next session the appropriation to pay the parties from whom the money was obtained the expense incurred.

That upon the faith of this assurance the governor, with the sanction of the Secretary of War, induced a committee of bankers in Philadelphia, of which Charles H. Rogers was chairman, to borrow on their personal credit the amount required, with the understanding that if the United States failed to indemnify them, he would ask the legislature to do so, and the militia were paid by said committee in August and September, 1863, from funds thus obtained, the sum of \$671,476.43, the vouchers for which were forwarded to the War Department for payment in December, 1863, through the adjutant-general of the State.

Congress failed to make the appropriation promised by the Secretary of War, but the legislature promptly responded to the governor's request to redeem the pledge that he had made, and the Rogers committee were on the 8th of September, 1864, paid by the State treasurer their account of expenses incurred in paying off the militia in full to date, as follows:

For amount paid the militia in August and September, 1863	\$671, 476. 43
For interest on the money borrowed to September 8, 1864.....	41, 890. 71
For expenses	52. 47

Making a total of 713, 419. 61

(See official report of State treasurer for 1864, p. 421.)

The legislature of Pennsylvania, by joint resolution approved February 3, 1865, requested the governor to make a formal demand upon the United States for the payment of this sum with interest from September 8, 1864, and instructed the Senators and Representatives of the State in Congress to vote for and urge an appropriation to pay the same (State laws of 1865, p. 361; see copy appended to this report marked Exhibit B). This exhibit also contains a copy of the act of Congress of April 12, 1866.

This resolution was introduced in Congress the next session after its passage, and became, as the record shows, the inducing cause that brought about the passage of the act of April 12, 1866.

A bill, which is the counterpart of said act, differing therefrom in nothing essential, was reported from the Committee on Ways and Means, on the 21st of March, 1866, appropriating \$800,000 to re-imburse the State for money expended.

In reporting the same Mr. Stevens said, mentioning the amount paid to the militia by the Rogers committee:

"It is that amount, with the interest due to these individuals, which has since been paid by the State, that it is proposed to pay. Pennsylvania has paid it, and that State is now substituted for those individuals (Congressional Globe, Thirty-ninth Congress, first session, part 2, p. 1553).

In making this declaration Mr. Stevens was simply repeating what is conclusively established by the history of the times when said act was passed, and which occa-

sioned its passage, hereinbefore recited, which the Supreme Court has said may not only be recurred to in construing a statute, but that a recurrence thereto "is frequently necessary in order to ascertain the reason as well as the meaning of particular provisions in it" (3 Howard, p. 24; 1 Wheaton, p. 120, and 91 U. S. R., p. 72).

In this particular case such recurrence is indispensable, for otherwise the statute is unintelligible.

The transaction was in substance the borrowing of so much money by the United States through the agency of the State of Pennsylvania, upon the credit of the latter, the whole of which was paid by the latter as quasi security for the former, and as the former recognizes its liability to pay the principal, no part of the transaction can be repudiated, but interest as well as principal should be paid by the party for whose benefit and at whose request the loan was made.

From the large amount appropriated in excess of the principal expended by the State (\$713,419.61) the reasonable inference would be that Congress intended to include the interest thereon from September 8, 1864, as claimed in the joint resolution of February 3, 1865, which, if added, would very nearly exhaust the amount appropriated (\$800,000), as shown by the following statement:

Amount expended by the State September 8, 1864.....	\$713, 419. 61
Interest to June 18, 1866 (1 year 9 months and 10 days), date when the award of Secretary of War was made.....	78, 841. 77
Amount due	792, 361. 38

Assuming, however, that a strict interpretation of the statute only authorized a return of the principal expended by the State, which is probably all the language employed—namely, "to re-imburse the State of Pennsylvania for money expended"—would warrant, and deducting therefrom the amount paid by the United States, the account would stand as follows:

Amount expended by the State September 8, 1864	\$713, 419. 61
Amount paid June 18, 1866, under the settlement of the Secretary of War	667, 074. 35
Balance due the State June 18, 1866.....	46, 345. 26

The State subsequently applied to the War Department for said balance, payment whereof was refused, upon the ground that the Secretary of War had no authority to review the settlement made by his predecessor, except to correct an error of computation therein, and that the State was concluded by the governor's acceptance of the payment made.

The plea that a State could be concluded by a payment made to any one of its officers, not authorized to bind the State, of a part only of what was due under the statute, or that the remedy provided by the statute could be exhausted by such a settlement as the record shows was made in this case, is certainly a novel one. It was not such a settlement as the statute contemplated. The statute authorized payment, and consequently settlement of the claim therein described, namely, the claim of the State for money expended by the State; that is to say, the claim presented to Congress, described in the joint resolution of the legislature of February 3, 1865.

The claim settled by the Secretary of War was the claim that the Rogers committee had presented to the War Department in December 1863, and the amount paid was a portion of that claim.

Furthermore, as shown by recently discovered testimony, the settlement of the Secretary of War was not intended to be a re-imbursement in full of the payment authorized by the statute, but only an advance *pro tanto* of the account due the State thereunder (see Exhibit C, appended to this report, consisting of a letter from the Register of the Treasury, dated December 31, 1887, transmitting copy of warrant No. 8447, of June 18, 1866).

This was the warrant issued in payment of the award made by the Secretary of War, and thereon appears the following indorsement:

"This payment, approved by the Secretary of War, is made as an advance to the State of Pennsylvania. The account as approved by the Secretary of War, not having been fully stated and passed by the accounting officers of the Treasury Department, will be subject to a re-examination and final settlement at this Department hereafter.

"H. McCULLOCH,
"Secretary."

It is very evident from the facts stated that the settlement made by the Secretary of War was not a final settlement of the claim of the State of Pennsylvania for which re-imbursement was provided by the act of Congress approved April 12, 1866, nor so intended, and that the State has not received the full amount authorized by said act.

Your committee, therefore, beg leave to report the bill back to the Senate with an amendment in the nature of a substitute, and, as amended, recommend its passage.

EXHIBIT A.

[April 30, 1864, journal of the senate.]

The secretary of the Commonwealth being introduced, presented a message from the governor, which was read as follows, viz :

EXECUTIVE CHAMBER,
Harrisburg, April 30, 1864.

To the senate and house of representatives of the Commonwealth of Pennsylvania :

GENTLEMEN : On the 15th of June last, in consequence of the advance of the rebel army north of the Potomac, the President issued his proclamation calling for militia from this State to repel the invasion. I immediately issued my proclamation, of the same date, calling on the militia to come forward. When the men began to assemble under this call of the President, some difficulties arose from their unwillingness to be mustered into the service of the United States, as mischievous persons made themselves busy in misrepresenting the consequences of such muster. In this state of affairs I suggested to the President the expediency of my calling the militia so as to remove the difficulties which had been thus created. The President approved of the suggestion, and for the purpose of attaining the end proposed by his proclamation, directed me to make a State call for militia. I accordingly, on the 26th day of June, 1863, issued my call for the militia. The United States clothed, equipped, and subsisted the men thus called into service, but declined to pay them, on the ground that Congress had made no appropriation for that purpose. Assurances were, however, received from the War Department, that if the money to pay these troops should be advanced by corporations or individuals, application would be made to Congress, on its meeting, to make the necessary appropriations to refund the money thus advanced. Copies of two telegraphic dispatches from the Secretary of War are herewith submitted—one addressed to me, dated July 22, 1863, and the other addressed to a member of a committee of the Union League in Philadelphia, dated July 21, 1863, and which was immediately communicated to me. On the faith of these assurances I proposed that the moneyed institutions of the State should advance the money, there being no State appropriation for the purpose. I pledged myself that if the money should be so advanced I would recommend an appropriation by the legislature to refund it, in case Congress should fail to do so. A copy of my letter on this subject, dated July 22, 1863, is herewith submitted. This not being entirely satisfactory to the gentlemen composing the committee of banks, they had an interview with me here, and I finally handed to them the paper dated 24th July, 1863, a copy of which is also herewith submitted. Several of the banks, and other corporations in the State, acting with their accustomed spirit and patriotism, promptly came forward and agreed to advance the necessary funds, and the troops were accordingly paid. The disbursements were made, and the pay accounts were so faithfully, as well as formally, kept by gentlemen who acted entirely without compensation, that they were settled by the adjutant-general of the State with the accounting officers at Washington, without any objections arising.

The sums thus advanced amount, with interest, at the present time, to about \$700,000. It ought to be added that little more than one-half of this sum was required to pay the troops during the existence of the emergency. The remainder was expended in paying such of them as, against my remonstrance, were detained afterwards by the United States for the purpose of enforcing the draft.

The assurances given by the Secretary of War were, of course, sanctioned by the President. The pay of these troops was in fact a debt of the United States, and the faith of the Government was pledged to do all in its power to procure the proper appropriation by Congress to refund the money. I regret to say that the President has not considered it to be his duty to lay the matter openly before Congress by a message. A bill, it is true, has been introduced and is now pending in Congress, providing the necessary appropriation, but it has met with opposition, and in the absence of some public declaration by the Executive of the pledges made by Government, it may possibly be defeated.

Meanwhile, as your session is drawing to a close, I feel bound to redeem the faith of the executive department of Pennsylvania, and do therefore earnestly recommend the passage of a law providing for the repayment of the sums advanced as hereinbefore stated, if Congress should fail to provide therefor at its present session. Our own good faith will be thus preserved, and it can be in no other manner.

A. G. CURTIN.

WASHINGTON, July 21, 1863.

J. R. FRY,

Chairman Union League, Philadelphia :

All that is necessary is that the governor of Pennsylvania should see that the company pay-rolls are properly made out and certified. This being done, the amount

due is readily ascertained, and can be paid, and the pay-rolls will furnish the proper official voucher of the payment. This Department will lay before Congress, at the commencement of the session, an estimate to cover the amount, and request the appropriation. The matter has been arranged in this way in other States, and has been productive of no delay or complaint where the governors have given their attention to it, and seen that the muster-rolls are properly made out.

EDWIN M. STANTON,
Secretary of War.

WASHINGTON, July 22, 1863.

To His Excellency Governor A. G. CURTIN:

Your telegrams respecting the pay of militia called out under your proclamation of the 27th of June have been referred to the President for instructions, and have been under his consideration. He directs me to say that while no law or appropriation authorizes the payment by the General Government of troops that have not been mustered into the service of the United States, he will recommend to Congress to make an appropriation for the payment of troops called into State service to repel an actual invasion, including those of the State of Pennsylvania. If in the mean time you can raise the necessary amount, as has been done in other States, the appropriation will be applied to refund the advance to those who made it.

Measures have been taken for the payment of troops mustered into the United States service as soon as the muster and pay rolls are made out.

The answer of this Department to you, as governor of the State, will be given directly to yourself whenever the Department is prepared to make answer.

EDWIN M. STANTON,
Secretary of War.

EXECUTIVE CHAMBER,
Harrisburg, Pa., July 22, 1863.

GENTLEMEN: In my interview with you on the 19th instant I had the honor to lay before you and the presidents of the other banks of the city of Philadelphia the difficulties which surround the militia of Pennsylvania called into service for the defense of the State, and more especially the want of any appropriation of money by the National or State Government for their payment. I proposed at the time that the money necessary for that purpose be raised from banks and other corporations, relying upon Congress for an appropriation at the next session, or, on failure, upon the legislature of our own State. I refer, with great pleasure, to the promptness and unanimity with which the gentlemen present expressed their willingness to respond to the call made upon them.

I inclose a copy of a telegram received this morning from the Secretary of War, which you notice is fully up to the expectations we entertained at the time of our meeting, and pledges the Government of the United States so far as it is possible in the absence of Congress. I can not give you a correct estimate of the amount of money we may require. I do not think, however, it can exceed \$700,000. Of that amount, the city of Philadelphia having appropriated \$150,000 to the payment of volunteers raised in the city, it would seem just and proper that it should be refunded in the same manner and made part of the fund to be disbursed.

I propose that your committee immediately address banks and other corporations throughout the State, requesting them to contribute in some just proportion, which I leave to your discretion.

Inasmuch as the money thus raised could not go into the treasury of the State, and if it could not be drawn out without authority of law, I suggest that gentlemen of known character be selected to pay the regiments as they pass out of service. In the mean time we will have the proper muster-rolls prepared, so that under the laws of the United States and regulations of the War Department the proper vouchers will be presented with our claim on the Government.

If there should be any failure on the part of the Government of the United States to refund the money raised as proposed, I will ask the legislature at the opening of the next session to make an appropriation to refund it, with interest.

You will excuse me for again reminding you that we should act promptly in this matter, as it is not only just to the men who have cheerfully taken up arms in defense of the State, but important to the Government, if it should be necessary to make any such calls in the future.

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

A. G. CURTIN.

Messrs. Charles H. Rogers (chairman), Edwin M. Lewis, Joseph Patterson, Thomas Smith, John Jordan, B. B. Comegys, and John B. Austin, committee of the banks of Philadelphia.

EXECUTIVE CHAMBER,
Harrisburg, July 24, 1863.

I ask the banks and other corporations in Pennsylvania to advance money to pay the militia called into service under my proclamation of the 26th of June, 1863, for the defense of the State, there being no appropriation made by the legislature for that purpose.

When the legislature meets in January I will ask and recommend an appropriation to refund the money thus advanced, with interest.

It will be noticed that the Secretary of War, by a telegram to me, dated the 22d of July, commits the Government of the United States to the payment of this money, so far as it is possible in the absence of Congress.

Having had an interview with the presidents of the banks in Philadelphia, and a correspondence on this subject, I request that if the money can be raised, the committee appointed by that body collect and disburse the fund through paymasters nominated by me.

A. G. CURTIN,
Governor of Pennsylvania.

Messrs. Charles H. Rogers (chairman), Edwin M. Lewis, Joseph Patterson, Thomas Smith, John Jordan, B. B. Comegys, and John B. Anstin, committee of the banks of Philadelphia.

Laid on the table.

EXHIBIT B.

No. 4.—JOINT RESOLUTION relative to the repayment by the United States of certain moneys advanced by the Commonwealth of Pennsylvania to pay the volunteer militia of eighteen hundred and sixty-three.

Whereas the United States are indebted to the Commonwealth of Pennsylvania in the sum of seven hundred and thirteen thousand dollars, with interest on the same from the eighth day of September, anno Domini one thousand eight hundred and sixty-four, for money advanced to pay the volunteer militia of eighteen hundred and sixty-three, which was promised to be paid by the General Government, as appears by the telegram of the Secretary of War to Governor Curtin, bearing date the twenty-second day of July, anno Domini eighteen hundred and sixty-three: Therefore be it

Resolved by the senate and house of representatives of the Commonwealth of Pennsylvania in general assembly met, That the President is hereby requested to recommend Congress to make the necessary appropriation to pay the said sum. And we further request the Senators and Representatives of this State in the Congress of the United States to earnestly urge and vote for an appropriation to pay the same.

That the governor be, and he is hereby, requested to cause a copy of the foregoing preamble and resolutions to be transmitted to the President and each of the Senators and Representatives of this State in the Congress of the United States.

ARTHUR G. OLMSTEAD,
Speaker of the House of Representatives.
WILLIAM J. TURRELL,
Speaker of the Senate.

Approved the 3d day of February, A. D. 1865.

A. G. CURTIN.

(Laws of 1865, p. 861.)

Copy of act of Congress approved April 12, 1866.

CHAP. XL. AN ACT to reimburse the State of Pennsylvania for moneys advanced Government for war purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to supply a deficiency in paying the Army under the act of March fourteenth, eighteen hundred and sixty-four, and to reimburse the State of Pennsylvania for money expended for payment of militia in the service of the United States, the sum of eight hundred thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any money in the Treasury not otherwise appropriated: *Provided,* That before the same is paid the claim of the State shall be again examined and settled by the Secretary of War. (14 Stats. at Large, p. 32.)

Memorandum.

As stated in report, the bill which brought about the passage of the act of April 12, 1866, was reported to the House March 21, 1866.

In addition to the remarks of Mr. Stevens, quoted in the brief, explanatory of the object of the bill, the reference given (Cong. Globe, 1st sess. 39th Congress, 1865-1866, Part 2, page 1553) also contains copies of the correspondence between Secretary Stanton and Gov'r Curtin and J. R. Fry, chairman of the Union League, Philada., and between Secretary Stanton and Congress. The history of the legislation in the 39th Congress with the bill introduced, appropriating \$700,000.00 to pay the parties from whom the money was borrowed, is also explained.

EXHIBIT C.

Transcript certificate.

TREASURY DEPARTMENT, REGISTER'S OFFICE,
Washington, D. C., December 30, 1887.

Pursuant to section 886 of the Revised Statutes of the United States, I, W. S. Rosecrans, Register of the Treasury Department, do hereby certify that the annexed are true copies of warrant and draft in favor of Hon. Andrew G. Curtin, governor, on file in this Department.

W. S. ROSECRANS,
Register.

Be it remembered that William S. Rosecrans, esq., who certified the annexed transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Charles S. Fairchild, Secretary of the Treasury of the United States, have hereunto subscribed my name and caused to be affixed the seal of this Department, at the city of Washington, this 30th day of December, in the year of our Lord 1887.

[SEAL.]

C. S. FAIRCHILD,
Secretary of the Treasury.

[Warrant, War Dep't, No. 8447. Appropriation.]

TREASURY DEPARTMENT.

To the Treasurer of the United States, greeting:

Pay to Hon. Andrew G. Curtin, governor, present, or order, out of the appropriation named in the margin, six hundred and sixty-seven thousand and seventy-four dollars and thirty-five cents, due the State of Pennsylvania on settlement, approved by the Secretary of War, pursuant to requisition No. 4195 of the Secretary of War, dated 16 June, 1866, countersigned by the Second Comptroller of the Treasury, and registered by the 2d Auditor. For so doing this shall be your warrant.

Given under my hand and the seal of the Treasury this 18th day of June, in the year of our Lord one thousand eight hundred and sixty-six, and of Independence the ninety-th.

H. McCULLOCH,
Secretary of the Treasury.

Countersigned '88.
\$667,074.35.

R. W. TAYLER,
Comptroller.

Recorded, 18.
[SEAL.]

J. A. GRAHAM,
Assistant Register.

NOTE.—This payment, approved by the Secretary of War, is made as an advance to the State of Pennsylvania. The accounts, as approved by the Secretary of War, not having been fully stated and passed by the accounting officers of the Treasury Department, will be subject to re-examination and final settlement at this Department hereafter.

H. McCULLOCH,
Secretary.

To re-imburse the State of Pennsylvania for money expended for payment of militia in the service of the United States. Act app'd April 12, 1866.

Received for the above warrant the following draft, No. 3878, on A. T., Phila. :
 Draft No. 3878 on War.] Warrant No. 8447.
 \$667,074.³⁵/₁₀₀. D. F.

TREASURY OF THE UNITED STATES,
 Washington, June 18, 1866.

At sight, pay to Hon. Andrew G. Curtin, governor, etc., or order, six hundred sixty-seven thousand seventy-four dollars ³⁵/₁₀₀.
 Registered June 18, 1866.

To ASST. TREASURER U. S.,
 Philadelphia, Pa.
 No. 3878.]

J. A. GRAHAM,
 Asst. Register of the Treasury,
 [\$667,074.³⁵/₁₀₀]
 F. E. SPINNER,
 Treasurer of the United States.

DECEMBER 31, 1887.

DEAR SIR: In accordance with your request of 20th instant, I transmit herewith a copy of warrant No. 8447, dated June 18, 1866, in favor of Hon. A. G. Curtin, governor.

Respectfully,

W. S. ROSECRANS,
 Register.

L. S. WELLS, Esq.

The Committee on War Claims in the House of Representatives having had under consideration the above Senate bill, reported the same back to the House, with a favorable recommendation, and that the same do pass—no amendment whatsoever having been suggested by said House War Claims Committee—and submitted House Report No. 2198, Fiftieth Congress, first session, of which report the following is a copy:

[House Report No. 2198, Fiftieth Congress, first session.]

The Committee on War Claims, to whom was referred the bill (S. 2329) to authorize the Secretary of the Treasury to re-examine and re-audit the claim of the State of Pennsylvania for advances made and money borrowed by said State to pay the militia called into the military service by the governor, report as follows:

The facts out of which this bill for relief arises will be found stated in Senate report from the Committee on Military Affairs of the present Congress, a copy of which is hereto annexed for information.

Your committee adopt the said report as their own, and report back the bill and recommend its passage.

The report so adopted by the House Committee on War Claims is the foregoing Senate Report No. 518, Fiftieth Congress, first session.

[House Report No. 1179, Fiftieth Congress, first session.]

The Committee on Claims, to whom was referred the petition of Joseph W. Parish for relief, have examined the same and make the following report :

On the 5th of March, 1863, Mr. Parish, in company with one William L. Huse, under the firm-name of J. W. Parish & Co., contracted with Henry Johnson, a medical store-keeper, acting on behalf of the United States, and under the direction of the then Surgeon-General, William Hammond, to "deliver at Memphis, Tenn., Nashville, Tenn., Saint Louis, Mo., and Cairo, Ill., the whole amount of ice required to be consumed at each respective point and vicinity during the remainder of the year 1863."

The price to be paid for the ice, as the same should be delivered at these various points, was stipulated in the contract, and the quantity left to be determined by the wants of the Government.

Very soon after this contract was made Huse withdrew from the firm, and the entire interest on the part of the contractors became vested in said Parish.

On the 25th of March following the date of the contract, Col. R. C. Wood, the assistant surgeon-general stationed at Saint Louis, directed Parish, in writing, to furnish 5,000 tons of ice each at Saint Louis and Cairo, and 10,000 tons each at Memphis and Nashville; 30,000 tons in all. Twenty thousand tons of this were to be furnished without delay. The contractor at once commenced the purchase of ice, and within a week had succeeded in securing sufficient to fill the order. Large portions of this were purchased at Ogdensburgh and Kingston, on the St. Lawrence River, and at Lake Pepin, in Minnesota.

After such purchases were all made and the contractor stood ready to fulfill his contract, he was notified by the said Assistant Surgeon-General Wood that the Surgeon-General of the Army had directed that the order above referred to should be suspended "until further instructions." That suspension was never removed. From that time to the close of the year 1863 (the date of the termination of the contract) the contractor was called upon by the proper medical officers to deliver only about 12,670 tons of ice, although it appears he was during all the time ready and desirous to deliver the full amount of 30,000 tons as Surgeon Wood had directed. The contract terminated, and the balance of the ice melted away and was a total loss.

The claimant at first applied to the executive department of the Government for relief. After the delays incident to the prosecution of a claim before the Departments, and utterly failing in his efforts in that direction, he applied to Congress.

On May 30, 1872, an act was approved which authorized the Court of Claims to hear and determine his claim. A large amount of testimony was taken at great expense, and the case finally brought to a hearing. The court entered a decree dismissing the petition, on the ground that Assistant Surgeon-General Wood had no authority to determine the quantity of ice that would be required, and that his action therein was wholly nugatory.

From this decree an appeal was taken to the Supreme Court. The decision below was reversed, the Supreme Court holding that the acts of the assistant surgeon-general were the acts of the Surgeon-General, having the same validity until countermanded or revoked.

In the Court of Claims, however, Parish had claimed as his measure of damages the contract price of the ice less the expense of delivering the same, and all his testimony had been taken on that theory. But the Supreme Court laid down another doctrine as to the measure of damages. It held that the claimant "was entitled to recover what he paid for the ice that was lost and what expense he was at in making the purchase and in keeping it until it was lost."

Thereupon the case was returned to the Court of Claims, to ascertain the damages under this new rule and to render judgment accordingly. But the testimony having been taken under another theory, there were only fragmentary and incidental proofs as to the cost of the ice or the expense of purchasing and keeping the same. Therefore a motion was made on the part of the claimant for leave to take further testimony. This the court denied, and gave judgment in the gross sum of \$10,444.91. This judgment a former committee of this House has characterized as follows:

"The action of the Court of Claims on this mandate, to the mind of your committee, was somewhat strange and inexplicable. The report of the Surgeon-General, which is made a part of this report, shows that upon application the court declined to allow any additional testimony to be taken, believing, perhaps, that it could not be regularly done under a mandate; it declined, upon request, to find the facts required by the rules, whereby the right of appeal was cut off under the rules. In allowing a mere fractional part of the claim, it declined, or rather omitted, to state any reasons whatever, either in writing or orally, as the grounds of its decision, leaving the parties wholly in the dark as to the data upon which it gave judgment. The effect of all this was to deny to the claimant a day in court, in the true and proper sense of that term, on the question or right of recovery as laid down by the Supreme Court"

(House Report No. 1956, Forty-seventh Congress, second session),

The only entry of this judgment in any printed report is found in 16 C. Cls., 642, in the following words, after giving title of the case:

“Mandate of Supreme Court. Contract to furnish ice. Amount awarded, \$10,444.91.”

The claimant avers that he was advised by his counsel that a further appeal to the Supreme Court would be useless, as the technical assumption would be that the Court of Claims had obeyed the mandate of the Supreme Court, and the amount allowed was found in pursuance of the rule of damages established on the former appeal.

The claimant again promptly appealed to Congress for redress. At the succeeding term he secured the introduction of bills in both houses. The Committee on Claims in the Forty-seventh Congress sent the matter to the Secretary of War for a report. The Secretary referred it to Surgeon-General Barnes, who, on the 25th of May, 1862, made a very full report of the whole case to the Secretary, who reported the same to Congress. A copy will be found appended hereto.

General Barnes, after examining the case in the light of the testimony which was before the Court of Claims and some additional testimony submitted by the committee, and after applying the rule laid down by the Supreme Court, finds that there was due the contractor, on the termination of his contract, \$69,261.11. Then, after deducting from this amount the amount of the award by the Court of Claims and two small items for ice and lumber sold, he finds that there was still due at the date of his report \$58,341.85.

Upon the receipt of this report from the Surgeon-General, the committees of the Senate and House of the Forty-seventh Congress having the bills in charge reported them to their respective houses, recommending that the claim for above amount be allowed and paid. These bills were not reached on the Calendars for action. At each succeeding Congress favorable reports were made to both houses. In March last an act was approved providing that the balance of the principal sum due Mr. Parish on his contract, amounting to \$58,341.85, be paid.

The petitioner now claims interest. From the foregoing history of the matter it will be seen that he has been vigilant and persistent in his efforts to collect the amount due him. The claim has been constantly prosecuted before some Department of the Government. Congress and the Supreme Court have fully acknowledged its justice, and the principal sum, after a delay of more than twenty years, has finally been paid.

And right here it should be added that the rule applied by the Supreme Court was a hard, technical one, which reduced the claim to the lowest minimum amount. Equitably the claimant should have recovered the contract price of the ice ordered to be furnished, less the cost of delivering the same. This would have given him more than three times the amount which he finally received.

Your committee find: (1) That the original claim is based upon a written contract legally made with the Government by the petitioner—this point is *res adjudicata*; (2) that the petitioner is not chargeable with *laches* in the prosecution of his claim; (3) that the delay in making payment of the principal is solely chargeable to the refusal or neglect of the various Departments of the Government.

The question then arises upon these propositions whether the Government should pay interest on the sum which was due on the 1st day of January, 1864, and which it did not finally pay until March, 1886. Your committee are of the opinion that it should.

If the contention was between two individuals there could be no possible question. Where there is a principal debt, either liquidated or depending for liquidation upon some act of the debtor, which is withheld from the creditor without fault on his part, the debtor should pay interest from inception of the debt until the same is paid; or, in the language of Mr. Parsons (Par. Contr. 2, 380), “where it is that money ought now to be paid, and ought to have been paid long since, the law, in general, implies conclusively that for the delay in the payment of the money, the debtor promised to pay legal interest” (*Silleck v. French*, 1 Conn., 32; 3 Cow., 393, and other authorities given by the author).

In fact as between man and man, this is hornbook law. No need to cite authorities. Every lawyer admits it as a sound legal principle, and every layman recognizes it as just and right.

The rule is equally applicable in every respect when the Government is the debtor. That the Government never pays interest is a saying more or less common among the people. It is wrong in principle and untrue in fact. It probably had its origin in the fact that the officers of the Executive Department, being strictly limited in their function by statutory law, can not pay interest to claimants unless the same is specially directed by Congress. The Government goes into the market to borrow money with an interest-bearing bond in its hand. It exacts interest of its citizens when they are debtors. It pays interest on claims of foreign nations. It insists upon interest from foreign nations. It pays interest to the Indian tribes.

The debtor is as much entitled to pay for the use of his principal as to the principal itself. For the Government to take the citizen's money without interest would be a violation of the spirit, if not the letter, of the Constitution where it provides “nor shall private property be taken for public use without just compensation.”

In *Erskine v. Van Arsdale* (15 Wall., 75), which was a case against the Government, Erskine being a collector of internal revenue, Chief-Justice Chase, in delivering the unanimous opinion of the court, says:

"The court (below) also charged the jury that if they found for the plaintiff they might add interest. This was not contested upon the argument, and we think it clearly correct. The ground for the refusal to allow interest is the presumption that the Government is always ready and willing to pay its ordinary debts. Where an illegal tax has been collected, the citizen who has paid it, and has been obliged to bring suit against the collector, is, we think, entitled to interest in the event of recovery, from the time of the illegal exaction."

Here, the court says, the ground for the refusal to allow interest is the presumption that the Government is always ready and willing to pay its ordinary debts; a presumption which the court at once shows must give way when the Government forces the citizen to the delay and expense of a suit to recover the debt.

In *Cochran et al. v. Schell*, collector of customs (17 Otto, 625), which is a case where judgment was obtained in the United States circuit court against a collector of customs in his official capacity (virtually against the United States), and the solicitor-general took it on writ of error to the Supreme Court. The latter tribunal, on affirming the decision of the lower court, ordered interest on the judgment until paid. In this case the judgment below was for damages and interest; and now comes the Supreme Court and orders interest on this judgment, which, in effect, is, as to a portion of the judgment, interest upon interest. The theory of the whole case is that the Government forced the creditor to bring suit to enforce his claim; hence when judgment went for claimant he was entitled to interest from the date of his claim to date of judgment; and again, when further delay in payment was made by appealing, the Supreme Court says the judgment creditor must have interest on his judgment. (See also *Barber v. Schell*, 17 Otto, 617, and *Schell v. Dodge et al.*; *Id.*, 629.)

The Congressional precedents for paying interest on claims are very numerous. Attached to the petition on file with the claim is a report of Senator Jackson, from the Senate Committee on Claims, submitted to the first session of the Forty-eighth Congress (S. Report 326), in which is noted a long list of acts of Congress allowing interest to every class of claimants. That report will also be found in the appendix hereto.

We earnestly call attention, not only to the laws there cited, but also to the able argument it contains in favor of interest on a claim similar in its principles to the one we now present. The report was unanimously made by the Committee on Claims, and the bill passed the Senate providing for interest alone where the principal had previously been paid by Congress.

If Congress is authorized to do partial justice, it is authorized to do complete justice. It can not consistently hand over to Mr. Parish a portion of what is due him and retain the balance. For twenty-two years he besought payment of his claim. It is now admitted beyond dispute that during the whole of this time the Government was his debtor. He has been forced to the expenditure of large sums in prosecuting the matter in the courts and before Congress. There is absolutely nothing to be alleged against this claim for interest except the trite saying that the Government never pays interest. If the claimant were a tribe of Indians or a foreign nation, instead of one of our citizens, no question would be raised.

Suppose the Government had taken from one of its citizens interest-bearing securities, and for twenty-two years collected and appropriated the interest on them, could there be any question that when it came to make restitution it would, in very decency, be compelled to restore both interest and principal? But, upon principle, the case cited does not differ from the one which we now report. The Government has had the use of this claimant's money, and, by retaining it, deprived him of the benefits resulting from such use.

Your committee is therefore of the opinion that the prayer of the petitioner should be granted; and accordingly report the accompanying bill directing the Secretary of the Treasury to ascertain the amount of interest found due on the several sums awarded the claimant by the Court of Claims and the Congress and pay the same to the petitioner.

NOTE.

Senator Jackson's report (Senate, No. 326, Forty-eighth Congress, first session) herein referred to, and printed as a part of the foregoing House Report No. 1179, will be found printed in the appendix hereto, pages 120 to 135.

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