

LETTER

FROM THE

ACTING SECRETARY OF THE TREASURY,

TRANSMITTING

A supplemental list of claims allowed by the accounting officers of the Treasury.

FEBRUARY 27, 1891.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
February 27, 1891.

SIR: I have the honor to transmit herewith a supplemental list of claims allowed by the several accounting officers of the Treasury since the allowance of those embraced in House Ex. Doc. No. 171, present session, under appropriations the balances of which have been exhausted, or carried to the surplus fund under the provisions of section 5 of the act of June 20, 1874 (18 Stat., p. 110), amounting to \$49,269.58.

Respectfully, yours,

A. B. NETTLETON,
Acting Secretary.

The PRESIDENT OF THE SENATE.

Reported by the First Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
STATE DEPARTMENT.				
FOREIGN INTERCOURSE.				
150726	T. J. Jarvis, United States minister, etc., to Brazil.	Contingent expenses, foreign missions (certified claim).	1888	\$23.58
150734	Clodomiro Perez, United States consul at Santander.	Contingent expenses, United States consulates (certified claim).	1888	10.60
150760	.....do	Pay of consular officers for services to American vessels and seamen (certified claim).	1888	71.13
150800	George C. Foulk, United States chargé d'affaires <i>ad interim</i> to Korea.	Salaries of chargé d'affaires <i>ad interim</i> (certified claim).	1885	13.48
	Total Department of State			118.79

Reported by the First Comptroller, under section 2, act of July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
TREASURY DEPARTMENT.				
INTERNAL REVENUE.				
58105	Anerbach & Co.....	Refunding taxes illegally collected (certified claims).*	1863-1866	\$163.45
58105	Mrs. Alex. Bastian (widow).....	do	1863-1866	47.60
58105	Miss Amalia F. Bastian.....	do	1863-1866	31.50
58105	Dr. Jul. E. Bastian.....	do	1863-1866	56.50
58105	Breest & Gelpcke.....	do	1863-1866	22.22
58105	G. F. Bachseel Sohn.....	do	1863-1866	101.50
58105	Fr. von P. Blumer.....	do	1863-1866	8.65
58105	Joh. Ludw. Bross.....	do	1863-1866	1.75
58105	Jul. Caesar & Co.....	do	1863-1866	67.55
58105	A. and L. Camphausen.....	do	1863-1866	16.15
58105	Fr. von Diergardt.....	do	1863-1866	469.92
58105	Deutsch. Schweizerische Credit Bank.....	do	1863-1866	157.62
58105	Julius Elkan.....	do	1863-1866	26.60
58105	Mrs. Julius Eversmann (widow).....	do	1863-1866	241.63
58105	F. F. Eiffe.....	do	1863-1866	3.50
58105	Robert Flor.....	do	1863-1866	136.50
58105	Dr. H. Fick-fasi.....	do	1863-1866	21.57
58105	William Fontain.....	do	1863-1866	9.45
58105	Theo. Gruner.....	do	1863-1866	21.80
58105	I. G. Goppelt.....	do	1863-1866	24.36
58105	Aug. Gyax.....	do	1863-1866	5.18
58105	W. Gaetzschmann.....	do	1863-1866	21.00
58105	Gebruder Haas.....	do	1863-1866	21.11
58105	Mrs. A. Hofmeister (widow).....	do	1863-1866	32.40
58105	J. F. Holst.....	do	1863-1866	1.05
58105	Dr. C. Heidfeld.....	do	1863-1866	4.09
58105	Mrs. Georgine Hupeden.....	do	1863-1866	27.65
58105	Mrs. Louise Heilmann.....	do	1863-1866	29.40
58105	Dr. G. E. von Hosstrup.....	do	1863-1866	7.00
58105	C. Heye.....	do	1863-1866	7.70
58105	Mrs. Hermann Hertz (widow).....	do	1863-1866	34.00
58105	Mrs. F. W. Hecker (widow).....	do	1863-1866	8.58
58105	Carl Hecker.....	do	1863-1866	106.89
58105	Mrs. Joh. C. Jung (widow).....	do	1863-1866	10.15
58105	Johs. Wilckens Johs. Sohn.....	do	1863-1866	19.49
58105	Philipp Knoch.....	do	1863-1866	44.31
58105	William von Krause.....	do	1863-1866	70.70
58105	Theo. Köster.....	do	1863-1866	14.70
58105	Dr. Ed. Lorent.....	do	1863-1866	57.50
58105	Miss Louise von Lengerke.....	do	1863-1866	10.50
58105	Dr. H. von Lengerke.....	do	1863-1866	57.36
58105	Lampe & Müller.....	do	1863-1866	117.22
58105	F. W. Lupking.....	do	1863-1866	45.70
58105	A. W. Mencke.....	do	1863-1866	3.90
58105	Marcand & Co.....	do	1863-1866	3.50
58105	Ed. Möller.....	do	1863-1866	47.60
58105	Christian Munch, jr.....	do	1863-1866	159.30
58105	Munchmeyer & Co.....	do	1863-1866	1.05
58105	G. Müller & Cons.....	do	1863-1866	34.02
58105	F. A. Meyer.....	do	1863-1866	12.32
58105	E. A. Newman.....	do	1863-1866	656.27
58105	Lehm Oppenheimer & Sohn.....	do	1863-1866	42.00
58105	C. Jos. Primavesi (estate of).....	do	1863-1866	134.81
58105	Adolph Pestalozzi.....	do	1863-1866	362.44
58105	Passavant & Co.....	do	1863-1866	138.60
58105	Carl F. Plump & Co.....	do	1863-1866	713.25
58105	Gebruder Pfeiffer.....	do	1863-1866	19.94
58105	I. D. von Recklinghausen.....	do	1863-1866	1 004.98
58105	Gebruder von Rath.....	do	1863-1866	37.10
58105	Emil von Rath.....	do	1863-1866	306.60
58105	Arnold Renner (estate of).....	do	1863-1866	25.76
58105	Reinhard Reinken.....	do	1863-1866	67.20
58105	H. H. Sengstak (estate of).....	do	1863-1866	605.61

* Claims allowed by the Commissioner of Internal Revenue under the decision of the Supreme Court in the case of Railroad vs. Jackson (7 Wallace, 262), for the amount withheld by railroad companies and paid to the United States as internal-revenue tax on the interest and dividends that accrued from September 1, 1862, to March 1, 1866, on the railroad bonds and stock that were owned by the nonresident aliens named herein as claimants and to whom the respective sums are due and payable.

The Comptroller feels bound by the decision of the Supreme Court in the case of the United States vs. Sebastian Kaufman (96 U. S. Reports, 567), to certify the claims herein reported for the refunding of taxes illegally collected which have been allowed by the Commissioner of Internal Revenue.

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Reported by the First Comptroller, under section 2, act of July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
TREASURY DEPARTMENT—Cont'd.				
INTERNAL REVENUE—continued.				
58105	Adolph Schmedding & Söhne.....	Refunding taxes illegally collected (certified claims).	1863-1866	\$28.43
58105	Jerome Stehelin.....	do.....	1863-1866	66.67
58105	August Seibert.....	do.....	1863-1866	175.96
58105	B. Stockmeyer.....	do.....	1863-1866	39.13
58105	Adolph Sturcke.....	do.....	1863-1866	56.00
58105	Dr. William Seel.....	do.....	1863-1866	8.70
58105	I. Schultze & Wolde.....	do.....	1863-1866	40.60
58105	Hermann Sthamer.....	do.....	1863-1866	19.60
58105	William Sthamer.....	do.....	1863-1866	18.90
58105	St. Lürman & Sohn.....	do.....	1863-1866	30.04
58105	George Tideman.....	do.....	1863-1866	28.00
58105	Joh's Tideman.....	do.....	1863-1866	12.00
58105	Thomas Taylor.....	do.....	1863-1866	280.15
58105	Emil Traub.....	do.....	1863-1866	19.67
58105	Ed. L. Ungewitter.....	do.....	1863-1866	66.70
58105	Heinrich Viervordt.....	do.....	1863-1866	62.18
58105	Volks Bank.....	do.....	1863-1866	10.50
58105	Mrs. Marianne von Waldkirch.....	do.....	1863-1866	34.08
58105	Severus Zeigler.....	do.....	1863-1866	12.25
58220	Lombard, Odier & Co.....	do.....	1863-1866	2,604.61
Total Internal Revenue (alien claims).....				10,373.63
INTERIOR DEPARTMENT.				
PUBLIC LANDS SERVICE.				
α53432	Joseph M. Snow, deputy surveyor.....	Surveying the public lands (certified claim).	.....	379.00
DEPARTMENT OF JUSTICE.				
JUDICIAL.				
114695	David Settle, western North Carolina....	Fees and expenses of marshals United States courts (certified claims).	1888	1,628.74
120686	William Wilson, western Arkansas.....	Fees of witnesses, United States courts (certified claims).	1886	7.50
119939	J. P. Collier, New Mexico.....	do.....	1887	59.00
				66.50
125945	William Zeckenderf, Arizona.....	Support of prisoners, United States courts (certified claims).	1883	12.65
125946	do.....	do.....	1882	11.50
				24.15
126047	R. R. Odell, Minnesota.....	Fees of commissioners, United States courts (certified claims).	1887	24.80
125924	R. L. Rogers, Maryland.....	do.....	1888	85.00
126270	M. Van Cleef, northern New York.....	do.....	1887	22.35
126269	do.....	do.....	1888	37.20
126195	S. S. Willard, northern New York.....	do.....	1888	9.00
				178.35
Total Department of Justice.....				1,897.74

α For completion of contract.

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Reported by the First Comptroller, under section 2, act of July 7, 1884, etc.—Continued.

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST COMPTROLLER.

State Department—		
Foreign intercourse as follows:		
Salaries chargés d'affaires, <i>ad interim</i> (certified claims)		\$13.48
Contingent expenses, foreign missions (certified claims)		23.58
Contingent expenses, United States consulates (certified claims)		10.60
Pay of consular officers for services to American vessels and seamen (certified claims)		71.13
Total		<u>118.79</u>
Treasury Department—		
Internal revenue as follows:		
Refunding taxes illegally collected (certified claims)		<u>10,373.63</u>
Interior Department:		
Surveying the public lands (certified claims)		<u>379.00</u>
Department of Justice—		
Judicial, as follows:		
Fees and expenses of marshals, United States courts (certified claims)		1,028.74
Fees of commissioners, United States courts (certified claims)		178.35
Fees of witnesses, United States courts (certified claims)		66.50
Support of prisoners, United States courts (certified claims)		24.15
Total		<u>1,897.74</u>
Grand total		<u>12,769.16</u>

Reported by the First Auditor and Commissioner of Customs, under section 2, act July 7 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
a30668	John C. Higgins	Expenses of collecting the revenue from customs (certified claims).	1878-1881	\$1,912.27
a30787	William C. Williamson	do	1879-1881	1,161.50
b30666	Oregon Short Line and Utah Northern Rwy. Co.	do	1888	11.98
c30697	John T. Parr	do	1888	24.10
	Total			<u>3,109.85</u>
P't No. 2	Oregon Short Line and Utah Northern Rwy. Co.	Marine-Hospital Service (certified claims).	1887-1888	22.06
b30639	do	Expenses of Revenue-Cutter Service (certified claims).	1888	.68
b30653	do	Supplies of light-houses (certified claims).	1887	9.92
b30672	do	do	1888	9.64
	Total			<u>19.56</u>
b30672	Oregon Short Line and Utah Northern Rwy. Co.	Repairs of light-houses (certified claims).	1888	.79
b30672	do	Expenses of buoyage (certified claims).	1888	270.59
	Total			<u>3,423.53</u>

a Difference between amount paid and legal compensation paid by sections 2733 and 2734, Revised Statutes, and decisions of the Court of Claims.

b Transportation furnished Treasury Department.

c Traveling expenses.

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST AUDITOR AND COMMISSIONER OF CUSTOMS.

Expenses of collecting the revenue from customs (certified claims)	\$3,109.85
Marine-Hospital Service (certified claims)	22.06
Expenses of Revenue-Cutter Service (certified claims) .....	.68
Supplies of light-houses (certified claims)	19.86
Repairs of light-houses (certified claims) .....	.79
Expenses of buoyage (certified claims)	270.59
Total	<u>3,423.53</u>

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Reported by the Second Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., 254).

No. of certificate:	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
WAR DEPARTMENT.				
134054	Abbott, Lemuel A	Pay, etc., of the Army (certified claims).	1884 ^a	\$116.06
134056	Atwell, William P.	do	1887	50.76
134060	Andrews, George P.	do	1888	18.75
134057	Bannister, John	do	1884	192.49
135702	Baker, Walter S.	do	1888	5.60
132819	Conley, Louisa.	do	1869	9.33
135685	Cotter, Richard	do	1888	43.16
138710	Collins, Joseph	do	1888	31.35
134063	Davies, William S.	do	1888	21.67
138823	Eastman, Robert L.	do	1866	55.49
135681	Fay, William	do	1882	136.71
138273	Grimm, Selmar	do	1888	35.15
132807	Howard, Sylvester.	do	1848	27.23
135687	Kelly, Francis	do	1864	9.87
135690	Kelly, Peter	do	1888	29.06
135705	Luke (an Indian scout)	do	1879	4.25
135706	Lynch, Thomas (alias Ernest L. Hamilton)	do	1866	30.00
135698	Martin, Patrick	do	1888	15.56
135700	Moloney, Michael	do	1868	32.44
6144228	Merrill, Lewis	do	1886-1888	3,083.56
135701	McGuire, Thomas	do	1880	35.09
138275	McQuillan, John	do	1888	39.41
134127	Newburn, Walter	do	1880	108.00
138277	O'Brien, James	do	1888	43.16
135706	Pomas, Nicolas (or Nicholas)	do	1863	51.15
138830	Peeples, Samuel	do	1871	44.30
135682	Richardson, Frank D.	do	1886	37.41
135692	Ryan, John	do	1888	18.49
132148	Sharp Nose (an Indian scout)	do	1888	168.00
134067	Staden, Joseph A.	do	1888	28.58
135694	Shea, Thomas	do	1888	43.16
136648	Styer, Charles	do	1878	37.64
135696	Wolter, William	do	1888	28.50
135704	Whitehead, James.	do	1863	4.14
	Total			64,616.52
65547	Ritter, William H	Pay of 2 and 3 year volunteers (certified claims).	1863	1,904.68
69976	Walcott, Ben. D., administrator of estate of F. S. Newcomer, M. D.	Signal Service, medical department (certified claims).	1885	8.25

^a Baker. Certified under section 1288, Revised Statutes.
^b Merrill. Difference between pay of major and lieutenant-colonel from January 9, 1866, to June 30, 1888. Certified under act of September 29, 1890 (26 Stat., 500).
^c In surplus fund except claim marked "1."
^d Ritter, late additional paymaster. Balance due on final settlement of accounts under section 281, Revised Statutes. In surplus fund.
^e Walcott. Services rendered by Dr. Newcomer to a sergeant of the Signal Corps. In surplus fund.

RECAPITULATION OF WAR DEPARTMENT CLAIMS CERTIFIED BY THE SECOND AUDITOR AND SECOND COMPTROLLER.

Pay, etc., of the Army (certified claims)	\$4,616.52
Pay of 2 and 3 year volunteers (certified claims)	1,904.68
Signal Service, medical department (certified claims)	8.25
Grand total	6,529.45

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Reported by Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
INTERIOR DEPARTMENT.				
INDIANS.				
1290	Romero, Dolores	Pay of Indian agents (certified claims).	1887	\$185.87
1407	Young, John	do	1884	445.05
	Total			630.92
1401	Osborne, Elihu C.	Transportation of Indian supplies (certified claims).	1887	.56

Balances due Romero, Young, and Osborne, late Indian agents, on final settlement of their accounts. In surplus fund.

RECAPITULATION OF INDIAN CLAIMS CERTIFIED BY SECOND AUDITOR AND SECOND COMPTROLLER.

Pay of Indian agents (certified claims)	\$630.92
Transportation of Indian supplies (certified claims) .....	.56
Grand total	631.48

Reported by the Third Auditor and Second Comptroller under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
(a)	6307	Cole, Hayden S., lieutenant Third Infantry.	Subsistence of the Army. (Certified claims.)	1887	\$0.60
(a)	6309	Carland, John, lieutenant Sixth Infantry.	do	1887	.25
107567	2223	Gjil, Edward	do	1864	25.75
(a)	6327	Haden, John J., lieutenant Eighth Infantry.	do	1887	.07
(a)	6329	Hardie, Francis H., lieutenant Third Cavalry.	do	1888	1.00
(b)	6549	Paddock, George H., lieutenant Fifth Cavalry, A. C. S.	do	1887	.95
107917	502	Squibb, Joseph M.	do	1862-'3-'4	147.00
		Total			175.62
111915	2350	Johnson, James	Incidental expenses (certified claims).	1865	35.00
102674	2349	Russell, Henry	do	1864	8.00
		Total			43.00
c115088	2464	Burlington and Missouri River R. R. Co. in Nebraska.	do	1886-'7-'8	13.95
d112438	2462	{ Chicago, Rock Island and Pacific	do	1888	1.94
d114776		{ Rwy. Co.	do		
e115160	2507	{ Grand Rapids and Indiana R. R.	do	1886	12.93
e115161		{ Co.	do		
c114187	2372	Kansas City, Fort Scott and Memphis R. R. Co. (in part).	do	1888	.55
115068	2517	Little, Robert.	do	1888	15.03
c111262	2467	Oregon Short Line Rwy. Co., lessee of the Oregon Railway and Navigation Company.	do	1887	265.33
110843	2226	Spencer, Henry	do	1864	4.00
c114917	2438	Steamer W. W. Corcoran, L. L. Blake, master.	do	1884-1886	3.00
		Total			316.73

a Subsistence account.

b Supplementary settlement.

c See nonaided.

d See 50 per cent. of 1888, and Army transportation 1890; nonaided.

e See Army transportation 1889-1890; nonaided.

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
f 112438 f 114776	2462	{ Chicago, Rock Island and Pacific Rwy. Co.	Fifty per cent. of arrears of Army transportation due certain land-grant railroads (certified claims).	1888	\$1.68
107997	2489	Hoerr, John William, deceased, Margaret Hoerr, executrix.	Barracks and quarters (certified claims).	1863	180.00
(g) 3740		Reynolds, Bainbridge, lieutenant, Third Cavalry, acting assistant quartermaster.	Clothing, camp, and garrison equipage (certified claims).	1884	2.22
105638	2348	Bryant, Dave, alias Dave Gatlin...	Contingencies of fortifications (certified claims).	1864	7.00
112408	2227	Martin, Daniel .....	.....do	1863	21.00
		Total			28.00
	2427	State of Kansas	Refunding to States expenses incurred in raising volunteers (certified claims).	1861-1865	2,061.27
	2513	State of Ohio .....	.....do	1861-1865	2,557.70
	2514	.....do .....	.....do	1861-1865	3,224.87
		Total			7,843.84

f See Army transportation 1888, and Army transportation 1890.
g Quartermaster's settlement.

Allowed by the Third Auditor and Second Comptroller under section 4, act of June 14, 1878.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
2393	Berkley, Benjamin F.	Horses and other property lost in the military service (certified claims) sections 3482-3487, Revised Statutes.	1862	\$135.00
2420	Belew, Thomas, deceased, estate of .....	.....do	1862	129.06
2439	Bennett, Rozile G., widow .....	.....do	1846	57.00
2487	Barr, Samuel .....	.....do	1863	125.00
2518	Bennett, Aaron, deceased, estate of .....	.....do	1863	113.00
2531	Bryan, P. Gad. ....	.....do		125.00
2205	Clark, Charles A. ....	.....do	1862	125.00
2405	Cummings, John .....	.....do	1864	150.00
2406	Crandell, Samuel M. ....	.....do	1863	150.00
2461	Campbell, Mary A., mother .....	.....do	1862	66.43
2249	Fitzsimons Charles .....	.....do	1864	200.00
2250	.....do .....	.....do	1864	200.00
2486	Furry, James W., deceased, estate of .....	.....do	1863	155.00
2423	Gore, Lorenzo D., deceased, estate of .....	.....do	1862	200.00
2252	Houseman, Isaac F., administrator .....	.....do	1862	160.00
2237	Hart, Geo. D., deceased, estate of .....	.....do	1864	200.00
2454	Held, John .....	.....do	1864	135.00
2236	Lowry, Benjamin, deceased, estate of .....	.....do	1863	168.10
2273	Landis, Abraham H. ....	.....do	1864	150.00
2289	Lamb, Hezekiah K .....	.....do	1862	160.83
2320	Leidy, Philip .....	.....do	1863	176.00
2321	.....do .....	.....do	1864	157.00
2322	Lane, Samuel .....	.....do	1863	153.78
2421	Leaver, James, deceased, estate of .....	.....do	1863	150.00
2422	Leaver, Joseph, deceased, estate of .....	.....do	1863	150.00
2443	Lowen, Joshua L .....	.....do	1862	125.00
2505	Lewis, John Dean .....	.....do	1865	165.00
2506	.....do .....	.....do	1862	160.00
2519	McDonall, George .....	.....do	1866	125.00

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

Allowed by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
2204	Magill, Robert	Horses and other property lost in the military service (certified claims), sections 3482-3487, Revised Statutes.	1862	\$87.40
2224	Mott, Nathan W.	do	1864	100.00
2225	do	do	1864	95.00
2239	Montgomery, Archibald, dec'd, estate of	do	1862	76.16
2290	Martin, Eli	do	1864	125.00
2440	Mannon, James M.	do	1864	150.00
2418	Rees, Asa L.	do	1861	100.00
2444	Robinson, James	do	1861	111.80
2488	Riseden, Isaac	do	1864	150.00
2251	Shipley, John, administrator	do	1863	89.68
2253	Schoof, Charles A.	do	1861	74.20
2351	Stump, Abram	do	1863	140.00
2441	Trask, Henry D.	do	1865	200.00
2442	do	do	1865	146.00
2254	Wilson, George H.	do	1862	127.41
2424	Zundt, Herman, deceased, estate of	do	1862	200.00
	Total			6,237.85

RECAPITULATION OF CLAIMS ALLOWED BY THE THIRD AUDITOR AND SECOND COMPTROLLER.

Subsistence of the Army (certified claims)	\$175.62
Incidental expenses, Quartermaster's Department (certified claims)	43.00
Transportation of the Army and its supplies (certified claims)	316.73
Fifty per centum of arrears of Army transportation due certain land-grant railroads (certified claims)	1.68
Barracks and quarters (certified claims)	180.00
Clothing, camp, and garrison equipage (certified claims)	2.22
Contingencies of fortifications (certified claims)	28.00
Refunding to States expenses incurred in raising volunteers (certified claims)	7,843.84
Horses and other property lost in the military service (certified claims)	6,237.85
Grand total	14,828.94

Reported by the Fourth Auditor and Second Comptroller, under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
16	Bache, A. D.	Pay of the Navy (certified claims).	1879-1880	\$83.01
62	Barber, Noyes	do	1864-1865	1.97
72	Carhart, Edward	do	1865-1866	12.24
97	Gwin, John	do	1865-1866	10.14
72	Hart, Henry, alias Hearth	do	1865-1866	9.19
2	Lyons, James	do	1865-1866	112.58
68	Mahoney, Daniel J.	do	1863-1864	186.08
3	Quinn, John	do	1865-1866	1.95
1	Robertson, James W.	do	1864-1865	101.37
128	Sands, Thomas	do	1866-1867	44.58
158	Smith, P. J., alias Michael Connell	do	1865-1866	47.88
191	Shea, Timothy, alias Cunnington	do	1865-1866	53.87
137	Talcott, George	do	1879-1880	110.69
78	Tyrrell, Thomas	do	1863-1864	46.31
176	Whittier, W. G., deceased, heirs of	do	1885-1886	22.28
23	Wilson, George W.	do	1865-1866	44.95
48	Woods, Peter	do	1865-1866	36.22
				925.31

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS.

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Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
a52	Crawford, Robert	Pay of the Navy (certified claims).	1886-1887	\$225. 75
a32	Dixon, A. F.	do	1885-1887	582. 19
a131	Hannum, John L.	do	1885-1887	368. 35
a18	Kafer, John C.	do	1885-1887	192. 60
a25	Kearney, George H.	do	1885-1887	208. 22
a12	Ogden, Julius S.	do	1886-1887	133. 28
a14	do	do	1885-1886	158. 22
a39	Rae, Charles W.	do	1885	205. 48
				<u>2, 074. 09</u>
b40	Hannum, John L.	do	1871-1874	458. 62
b28	Rogers, William Ledyard	do	1882-1885	635. 06
				<u>1, 093. 68</u>
c109	Dunderdale, C. F.	do	1864-1865	14. 99
c162	Wiley, George F.	do	1867-1868	209. 33
				<u>224. 32</u>
	Total pay of the Navy			<u>4, 317. 40</u>
65	Scanlin, Robert B.	Pay Marine Corps (certified claims).	1863-1864	20. 10
75	Taylor, George W.	do	1865-1866	67. 39
75	Taylor, George W. (undrawn clothing)	do	1865-1866	10. 90
				<u>98. 39</u>
65	Scanlon, Robert B.	Provisions, Marine Corps certified claims.	1863-1864	100. 50
133	Brooks, William S.	Contingent, Bureau of Equipment and Recruiting (certified claims).	1864-1865	11. 46
232	Brooks, W. H.	do	1864-1865	12. 00
				<u>23. 46</u>
16	Bache, A. D.	Provisions, Navy, Bureau provisions and clothing (certified claims).	1879-1880	30. 30
91	McCaffery, John.	do	1887-1888	3. 90
168	Smith, George.	do	1864-1865	21. 00
137	Talcott, George.	do	1879-1880	30. 30
10	Vennard, John L.	do	1887-1888	6. 00
				<u>91. 50</u>
c109	Dunderdale, C. F.	Provisions, Navy, Bureau Provisions and Clothing (certified claims), allowed under the decision of the United States Supreme Court in the case of Strong.	1864-1865	5. 70
162	Wiley, George F.	do	1867-1868	79. 50
				<u>85. 20</u>
	Total, provisions, Navy			<u>176. 70</u>
87333	Wren, John, deceased, heirs of.	Bounty for the destruction of enemies' vessels (certified claims).	1864	3. 03
87360	Reed, Cornelius		1862	8. 05
87361	Hathorn, Jos. W.		1863	168. 72
87362	McCabe, James.		1864	3. 00
				<u>182. 80</u>

a Allowed under Howell decision.

b Allowed under the decisions in cases of Mullan, Cook, and Rockwell.

c Allowed under the decision in the case of Strong.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
178	Brown, Seth	Enlistment bounties to seamen (certified claims).	1864-1865	\$33.34
121	Hamilton, G. D.		1864-1865	66.66
124	Hamilton, T. H.		1864-1865	66.66
46	Harvey, Patrick		1864-1865	33.33
12	Lee, John		1864-1865	33.34
128	Sands, Thomas		1864-1865	260.00
93	Staley, Lewis		1864-1865	133.33
				626.66
10	Phillips, James A.	Indemnity for lost clothing (certified claims).	1864-1865	60.00
57	Carpenter, C. C.	For the payment of claims for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham vs. The United States (certified claims).	1870-1871	56.10
4579	Gibson, William C.	do	1870-1874	20.69
84	Jarboe, W. S.	do	1868-1869	182.29
185	Holloway, Gideon E.	do	1868-1869	494.32
19	McCausland, Thomas, deceased, heirs of.	do	1866-1867	287.67
136	McGowan, Gilbert L.	do	1868-1869	542.65
104	Robinson, Horatio E., deceased, heirs of.	do	1867-1868	302.84
5	Shaw, C. P.	do	1873-1874	99.25
5	Tilden, Alfred O., deceased, heirs of	do	1867-1868	349.75
34	Wyman, R. H., deceased, heirs of	do	1858-1859	130.00
				2,465.56
	Total			8,051.47

RECAPITULATION OF NAVY DEPARTMENT CLAIMS ALLOWED BY THE FOURTH AUDITOR AND SECOND COMPTROLLER.

Pay of the Navy (certified claims)	\$4,317.40
Pay, Marine Corps (certified claims)	96.39
Provisions, Marine Corps (certified claims)	100.50
Contingent, Bureau of Equipment and Recruiting (certified claims)	23.46
Provisions, Navy, Bureau of Provisions and Clothing (certified claims)	176.70
Bounty for the destruction of enemies' vessels (certified claims)	182.80
Enlistment bounties to seamen (certified claims)	626.66
Indemnity for lost clothing (certified claims)	60.00
For the payment of claims for difference between actual expenses and mileage, allowed under the decision of the United States Supreme Court in the case of Graham vs. United States (certified claims)	2,465.56
Total	8,051.47

Claims reported by the Sixth Auditor under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
19153	R. L. Harmon, late postmaster, Barker, Ark., for compensation undercredited in second quarter, 1887.	Deficiency in postal revenue (certified claims).	1887	\$3.60
19154	J. E. Cook, late postmaster, Lakeport, Cal., for compensation undercredited in first quarter, 1888.	.....do.....	1888	257.10
19155	F. J. Hughes, postmaster, Bruneau Valley, Idaho, for compensation undercredited in first quarter, 1888.	.....do.....	1888	41.94
19156	J. S. Kitch, postmaster, Lynnville, Iowa, for compensation undercredited in second quarter, 1888.	.....do.....	1888	95.40
19157	H. E. Everts, postmaster, Langdon, Kans., for compensation undercredited in third quarter, 1887.	.....do.....	1888	22.76
19158	J. Beasley, late postmaster, Wendell, Kans., for compensation undercredited in third quarter, 1887.	.....do.....	1888	49.39
19159	Samuel Graham, late postmaster, Briensburgh, Ky., for compensation undercredited in second quarter, 1886.	.....do.....	1886	10.89
19160	S. W. Hodge, late postmaster, Lily, Ky., for compensation undercredited in third quarter, 1887, and first quarter, 1888.	.....do.....	1888	123.56
19161	Robert Peacock, late postmaster, Bayde Noquette, Mich., for compensation undercredited in fourth quarter, 1887.	.....do.....	1888	17.25
19162	John Boergert, late postmaster, Sebewaing, Mich., for compensation undercredited in second quarter, 1886.	.....do.....	1886	137.49
19163	S. C. Deacon, postmaster, Delanco, N. J., for compensation undercredited in second quarter, 1888.	.....do.....	1888	51.49
19164	E. S. Harris, late postmaster, Lake George, N. Y., for compensation undercredited in third quarter—			
	1878.....\$247.54			
	1879.....278.93			
	1880.....353.50	.....do.....	1878-1886	1,421.23
	1881.....313.62			
	1885.....227.64			
19165	Sterling Moore, postmaster, Weed Mines, N. Y., for compensation undercredited in third quarter, 1887.	.....do.....	1888	2.66
19166	W. O. Titus, postmaster, Peoria, Ohio, for compensation undercredited in first quarter, 1888.	.....do.....	1888	1.25
19167	G. P. Buell, late postmaster, Preston, Ohio, for compensation undercredited in second quarter, 1887.	.....do.....	1887	49.53
19168	C. Barnes, acting postmaster, Casselman, Pa., for compensation undercredited in fourth quarter, 1887.	.....do.....	1888	15.19
19169	W. R. Killian, postmaster, Killian's, S. C., for compensation undercredited in first quarter, 1888.	.....do.....	1888	11.53
19170	W. L. Moore, late postmaster, Sardis, Tenn., for compensation undercredited in third quarter, 1887.	.....do.....	1888	30.28
19171	W. H. Knapp, late postmaster, Goodwin, Va., for compensation undercredited in second quarter, 1888.	.....do.....	1888	2.80
19172	J. P. McGill, late postmaster, Beaver Dam, Wis., for compensation undercredited in first quarter, 1888.	.....do.....	1888	112.25
19173	J. R. Wood, late postmaster, Montreal, Wis., for compensation undercredited in third quarter, 1887.	.....do.....	1888	70.22
19174	M. B. Wilson, postmaster, Meeteetse, Wyo., for compensation undercredited in fourth quarter, 1887.	.....do.....	1888	45.16
19175	W. Albertus, late postmaster, Abbott, Iowa, for clerk hire—			
	Second quarter, 1886.....\$25.00			
	Third quarter, 1886.....8.33	.....do.....	1886, 1887	34.33

Claims reported by the Sixth Auditor under section 2, act July 2, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
19176	J. B. Park, late postmaster, Irvine, Ky, for clerk hire in fourth quarter, 1886, and first quarter, 1887.	Deficiency in postal revenue (certified claims) ..	1887	\$46.52
19177	L. D. Prescott, late postmaster, Washington, La., for clerk hire in second quarter, 1888.	.....do.....	1888.	37.50
19178	J. W. Ross, late postmaster, Washington, D. C., for repair of mail bags in second quarter, 1888.	.....do.....	1888	14.35
19179	Geo. W. Heiny, postmaster, Hartley Hall, Pa., for amount paid M. J. Phillips, acting railway postal clerk—			
	From June 16 to 30, 1888 .....\$22.26 }	.....do.....	1888	58.94
	From July 1 to 25, 1888 36.68 }	.....do.....	1888	246.72
19180	Northern Pacific R. R. Co., Cal., for remission of deductions on routes No. 43001 and No. 43011 in second quarter, 1888.	.....do.....	1886	5.00
19152	Courier, Buffalo, N. Y., for publication of advertisement for paper for facing slips, per order of Third Assistant Postmaster-General, dated Aug. 4, 1885.	.....do.....	1888	20.22
19181	T. H. Harvey, late postmaster, Glen Hall, Pa., for compensation under-credited in first and second quarters, 1888.			
	Total deficiency in postal revenues (certified claims).	.....do.....		3,035.55

SUMMARY.

State Department:		
Foreign intercourse		\$118.79
Treasury Department:		
Internal revenue	\$10,373.63	
Customs	3,423.53	
		13,797.16
War Department:		
Second Auditor's accounts, Army	6,529.45	
Third Auditor's accounts, Army	14,828.94	
		21,358.39
Navy Department:		
Fourth Auditor's accounts, Navy		8,051.47
Interior Department:		
Public lands service	379.00	
Indians	631.48	
		1,010.48
Post-Office Department:		
Postal service		3,035.55
Department of Justice:		
Judicial		1,897.74
Grand total		49,269.58