

NOTE TO THE PRECEDING TABLE.

To the amount of drawbacks paid in the year 1795, per this statement,	-	\$2,890,334 40
Must be added this sum, being drawbacks paid in Newburyport, by the present collector, on merchandise exported previous to his appointment, the particulars of which have not been received at the treasury,	-	8,731 39
Amount of drawbacks and debentures paid in the year 1795, per printed statement,	-	<u>2,898,765 79</u>

It is also to be observed, that, in some instances, the amount of duties received on particular articles, appear less than the drawbacks paid within the same period: this arises from exportations of merchandise imported in preceding years.

Stated and examined by

JOS. DAWSON, *Clerk.*

TREASURY DEPARTMENT, *Register's Office, December, 1796.*

JOSEPH NOURSE, *Register.*

4th CONGRESS.]

No. 103.

[2d SESSION.]

MINT.

COMMUNICATED TO THE SENATE, DECEMBER 20, 1796.

DEPARTMENT OF STATE, *December 19th, 1796.*

SIR:

By the direction of the President of the United States, I have the honor to enclose a report of the Director of the mint, suggesting the expediency of some alterations in its establishment, to render it less expensive to the public, and more accommodating to depositors. The report is accompanied with statements of the gold, silver, and copper coins issued from the mint from its commencement to the 24th of the last month; accounts of the gold and silver bullion which has been deposited; and an account of wastage and a deficit in the silver coinage, which require an appropriation of two thousand eight hundred and twenty dollars and seventy-one cents, to reimburse depositors.

I am, with great respect, &c.

TIMOTHY PICKERING.

The PRESIDENT of the Senate of the United States.

MINT OF THE UNITED STATES, *November 29, 1796.*

SIR:

I have the honor of enclosing, for the President of the United States, my annual report on the state of the mint, with the abstracts referred to therein.

With sentiments of esteem and respect, &c.

ELIAS BOUDINOT.

To the Secretary of State.

The Director of the mint of the United States respectfully reports to the President of the United States, on the state of the mint—

That, during the experience of twelve months, he has turned his attention (as far as has been in his power) to the institution under his care. He has seen, with regret, an opinion generally prevailing, that the establishment is unnecessarily expensive, and less productive than was rationally expected by its advocates and friends.

The Director, finding some foundation for the charge, has endeavored to discover the cause, as nothing appears, in the general nature of the institution, to warrant the idea.

The issue of the inquiry is, that the extraordinary expenses attending the mint are, in a great measure, owing to its original plan, and the principles on which it was established. Among others, the whole coinage, including the refinement of the precious metals, was directed by law to be executed at the public expense, the depositor being fully indemnified from all charges whatever. On this principle, not only the original cost of the works, and the salaries of the stated officers, fall on the public, but also the whole amount of the workmanship, with the alloy, wastage, and contingent losses.

The want of experimental knowledge in the business of the first establishment of the mint, prevented any tolerably precise estimate of the expenses necessarily attending the process; but, soon after the commencement of the business, it was found impracticable to proceed with propriety, unless an addition was made to the establishment, by the appointment of a melter and refiner.

This important and necessary officer is not known in foreign mints, as the precious metals are there generally deposited of the proper standard, or above it; or they are purchased by the mint, and become public property; there being professional refiners independent of the mints, whose business it is to purify metals under standard; but there being no such artists in this city, who follow the business, it became indispensably necessary to execute this service in the mint.

This circumstance was not foreseen, or, if foreseen, was considered as included in the duties of the assayer; but the necessity of so essential a check on that officer forbade this measure, had it been otherwise practicable. This added, considerably, to the annual expenses of the mint.

Formerly, the Director could not make any charge for this process against depositors; the whole expense, therefore, fell on the public. Thus, on assaying one deposit of about 96,000 oz. of silver bullion, it turned out near 24,000 oz. under standard; to refine which, it cost the United States upwards of £500; so that the depositor really gained that sum, by bringing his bullion to the mint. This operated very unequally among depositors. The citizen who brought bullion in this debased state to the mint, received as much coin for the standard silver therein, as he whose bullion was previously refined equal to the standard, and ready for coining at a very trifling expense.

Again, the institution of the mint, without any appropriation of capital, either to purchase the precious metals in bullion, anticipate payments due on deposits, or to coin for the public, has been another cause of very considerable expense. Depending upon depositors alone for the precious metals, it became necessary, for their encouragement and satisfaction, to coin every deposit, as soon as possible after it came into the treasury of the mint, to prevent its remaining unproductive to the depositor, by which means the clippings and grains were obliged to be melted and coined as they arose, often three or four times for one deposit.

Thus, the melting, refining, and coining a deposite of 200 oz. of silver, or 20 oz. of gold, would cost the public nearly as much as 1,000 oz. of either, and a much greater proportional wastage; whereas, could the bullion be purchased for the public at the market price, and kept in the vaults till a large quantity might be coined at once, or a capital of about ten thousand dollars be allowed to the mint, so as to anticipate the payments to depositors, without being obliged to an immediate coinage on every occasion, a very great public saving would take place, not only as to the wastage, but in the expenditure of the materials and labor used in the process, and no injury done to the United States, but in the loan of the money for a short time. In a word, the difference would be much the same as between the wholesale merchant and the huckster.

This measure would also have a tendency to fix the price of bullion, and indemnify the public for some part of the expense of coinage. The only question that would arise, is, whether, on the principles of political economy, it would be a prudent measure on the part of Government? Suppose the expenses of coinage, including wastage, to be fixed at three per centum to the depositor, while in foreign countries it costs nothing; the consequence would be, that bullion, in America, might vary its price three per cent. according to the balance of trade, while bullion, in those countries, must be supposed invariable in its price, let the balance of trade stand as it will. Bullion, then, in those countries, will always be at the highest price it ever can be at in America, since it is the price of coin; but in America it may be three per cent. lower. If, therefore, the United States, by coining free of all expense, contribute to keep the price of bullion higher than it is in countries where the coinage is paid for, a voluntary expense is created, of which there can be no just reason to complain.

A representation of some of these difficulties, with the dangerous situation of the mint, for want of protecting laws to secure the instruments of coinage, the metals, and the coin, as also to prevent counterfeits, has been heretofore made by the officers of the mint, with but little other success, than a resolution of Congress, enabling the Director to retain the expense of refining the precious metals under standard; but the wastage, alloy, and coinage, are still dead charges on the public treasury.

While, therefore, this policy, on the whole, is considered as beneficial to the United States, the complaints against the mint, for its heavy expenses to the public, are without solid foundation; as it is impossible to carry on an institution of this nature, under these circumstances, and which requires from fifteen to twenty workmen and laborers to attend it, without great expense. Add to this, that the alloy of silver and copper, with the loss by necessary wastage, must unavoidably rise to a considerable annual amount.

But, notwithstanding these and other difficulties attending an infant institution, especially the late great advance in the prices of materials and labor, the aggregate expenses of the mint are greatly reduced, either from the superior knowledge of the persons employed, gained by experience, or from new arrangements, found to be more advantageous than those made on the spur of the occasion. This will appear more evident, by a review of the progressive deduction of the contingent expenses in the quarterly accounts rendered in to the Treasury Department, and it is hoped that there will be a further progress in this desirable economy.

When the present Director entered upon the administration of the mint, there was no appropriation of money for the purchase of copper for the coinage of cents. This, he clearly foresaw, would prove a source of further expense, by often leaving the workmen without employ. He made application to Congress, by their committee, on this subject, but all that was obtained was thirteen thousand dollars, which was coined into cents, and returned into the public treasury, or remitted for the purchase of copper, before the rising of Congress, the last spring. No further appropriation was made, till it was too late to procure the necessary importation of copper for the summer's coinage, whereby much time has been lost, and some considerable expense of workmen has been added to the summer's account.

It is now hoped, from the present arrangement, no such inconvenience will arise hereafter, but a continual and ample supply of copper coinage be produced, adequate to the public wants.

As the laws relative to the mint now stand, the officers are obliged to pay to each depositor the coins arising from his deposite, in strict order, and to reserve three pieces of coin from each mass; yet no appropriation has been made to replace the reserves, or to make good the wastage. It is, therefore, impossible for the officers of the mint to comply with the law, and the depositors complain of being kept out of their property till provision is made by Congress for their relief.

By a number of new half johannes brought to the mint for assaying, said to have been coined in the United States, it appears that a coinage for that purpose is carried on in some State in the Union. Some of these are found to be under standard in their quality, and between two and three pennyweights less than their true weight. These are facts which the Director thinks it his duty to communicate to the President.

From the various experiments made since the establishment of the mint, it is found unnecessary to make use of silver in alloying of gold, unless it is for the purpose of beautifying the coin, in which case it should be composed at the proportion of one third silver to two thirds copper.

By the following abstracts of the bullion and coin received and issued from the mint, since its first establishment, may be seen, as well the nature of the deposites made, as the coins returned to the treasury, and the dates of the receipts and issues to this day, with the amount of the copper coinage.

From this, it appears that there is due for wastage, during that period, the quantity of fifteen hundred and ninety-nine ounces, sixteen pennyweights, and fifteen grains of silver, equal to eighteen hundred and forty-five dollars ninety-five cents and five mills. Besides a deficit of eight hundred and forty-four ounces, seventeen pennyweights, and five grains of silver, equal to nine hundred and seventy-four dollars seventy-five cents and five mills; making, in the whole, two thousand eight hundred and twenty dollars and seventy-one cents, for which an appropriation ought to be made by law, to satisfy a deficient deposite.

The Director thinks it necessary to mention, in exculpation of the former officers of the mint, that, by a report made on this subject, it appears that there is yet a considerable quantity of old pots and test bottoms, from which it is expected that nearly the amount of the deficient silver, as stated above, will be extracted.

ELIAS BOUDINOT.

MINT OF THE UNITED STATES, 29th November, 1796.

ABSTRACT A.

A statement of the denomination and value of Gold Coins issued from the Mint of the United States, from the commencement of the establishment to the date hereof.

Period when issued.	Denomination.			Value.
	Eagles.	Half Eagles.	Quarter Eagles.	
From 31st July, to 30th September, 1795, inclusive, - -	1,297	8,707	-	\$56,505 00
“ 1st Oct. to 31st December, “ - -	1,498	-	-	14,980 00
“ 1st Jan. to 31st March, 1796, “ - -	2,788	-	-	27,880 00
“ 1st April, to 30th June, “ “ - -	3,292	780	-	36,820 00
“ 1st July, to 30th September, “ “ - -	-	2,619	66	13,260 00
Total,	8,875	12,106	66	\$149,445 00

MINT OF THE UNITED STATES,
Treasurer's Office, November 24, 1796.

NICHOLAS WAY.

* ABSTRACT B.

A statement of the denomination and value of Silver Coins, issued from the Mint of the United States, from the commencement of the establishment to the date hereof.

Period when issued.	Denomination.					Value.
	Dollars.*	Half Dollars.	Quarter Dollars.	Dimes.	Half Dimes.	
From 1st Oct. 1794, to 30th Sept. 1795, inclusive, - -	126,553	323,144	-	-	25,856	\$289,417 80
“ 1st Oct. 1795, to 31st Dec. “ “ - -	78,238	-	-	-	60,560	81,266 00
“ 1st Jan. 1796, to 31st March, 1796, “ “ - -	7,717	-	-	17,950	6,840	9,854 00
“ 1st April, “ to 30th June, “ “ - -	20,404	-	5,894	4,185	3,390	22,465 50
“ 1st July, “ to 30th Sept. “ “ - -	31,926	-	-	-	-	31,926 00
“ 1st Oct. “ to this day, - - - -	8,103	-	-	-	-	8,103 00
Total,	272,941	323,144	5,894	22,135	96,646	\$443,032 30

MINT OF THE UNITED STATES,
Treasurer's Office, November 24, 1796.

NICHOLAS WAY.

ABSTRACT C.

A statement of the denomination and value of Copper Coin issued from the Mint of the United States, from the commencement of the establishment to the date hereof.

Period when issued.	Denomination.		Value.
	Cents.	Half Cents.	
From March 1, 1793, to December 31, 1795, inclusive, - -	1,066,033	142,534	\$11,373 00
“ Jan. 1, 1796, to March 31, 1796, “ “ - -	501,500	109,000	5,560 00
“ April 1, “ to June 30, “ “ - -	109,825	5,090	1,123 70
“ July 1, “ to this day, - - - -	363,375	1,390	3,640 70
Total,	2,040,733	258,014	\$21,697 40

MINT OF THE UNITED STATES,
Treasurer's Office, November 24, 1796.

NICHOLAS WAY.

ABSTRACT D.

A statement of the gross and standard weight of Gold Bullion deposited at the Mint of the United States for coinage, from the commencement of the establishment to the date hereof.

When deposited.	Description of Bullion.	Gross weight.			Standard weight.		
		ounces.	dwt.	grs.	ounces.	dwt.	grs.
1795. Feb. 12	Ingots, - - - - -	130	4	9	128	00	18
Mar. 24	Do - - - - -	21	13	12	21	8	12
May 18	Chain, - - - - -	27	00	00	26	13	00
" 22	Ingots, - - - - -	55	2	12	53	11	2
" 25	Dust, - - - - -	21	5	00	17	12	15
July 23	Do - - - - -	723	9	00	600	5	00
" "	Do - - - - -	877	6	00	727	18	07
" 31	Spanish Coins, - - - - -	82	1	00	81	18	20
Aug. 5	Ingots, - - - - -	63	17	00	63	17	00
" 6	British and Portugal Coin, - - - - -	281	00	00	281	00	00
" 13	British Coins, - - - - -	29	8	12	29	8	12
" 25	British and Portugal Coin, - - - - -	275	8	00	274	12	18
Sept. 10	Dust, - - - - -	214	17	16	214	17	16
" 17	Portuguese and British Coin, - - - - -	225	00	00	225	00	00
" "	Dust, - - - - -	27	8	00	27	8	00
" 18	Portuguese Coins, - - - - -	450	00	00	450	00	00
Oct. 1	Ingots, - - - - -	215	00	12	215	00	12
" "	Do - - - - -	54	17	8	54	17	8
" 9	Do - - - - -	35	6	00	35	14	00
Nov. 5	Do - - - - -	27	5	12	27	4	12
" 14	Dust, - - - - -	227	6	00	190	7	6
" "	Ingots, - - - - -	78	17	10	78	14	3
" 16	Dust, - - - - -	168	7	00	141	19	12
" "	Do - - - - -	240	8	00	201	6	12
" 18	Ingots, - - - - -	27	11	12	26	6	6
Dec. 1	Clippings, - - - - -	24	17	00	25	1	6
" 11	Ingots, - - - - -	34	10	9	33	14	15
" "	Do - - - - -	80	9	12	80	00	21
" 12	Do - - - - -	348	16	6	348	16	6
1796. Jan. 22	Do - - - - -	54	11	12	54	14	3
" 25	Do - - - - -	27	5	6	27	14	12
" 28	Do - - - - -	19	1	00	20	7	00
Feb. 6	Do - - - - -	56	6	12	56	6	12
" 15	Do - - - - -	54	00	00	47	17	6
" 19	Do - - - - -	32	11	12	32	18	18
Mar. 1	Dust, - - - - -	667	17	00	619	00	11
" 5	Medal, snuff box, &c. - - - - -	27	5	12	26	4	14
" 26	Ingots, - - - - -	47	00	12	47	00	12
April 16	Dust, - - - - -	315	10	00	278	14	00
" 25	Ingots, - - - - -	27	1	6	27	1	6
May 5	Do - - - - -	20	8	12	20	8	12
" 6	Do - - - - -	20	9	00	19	19	00
" 7	Dust, - - - - -	294	10	00	250	19	16
" "	Do - - - - -	905	3	00	838	4	12
" 31	Do - - - - -	583	8	00	477	6	12
June 11	Ingots, - - - - -	156	11	00	142	6	10
" 25	Do - - - - -	70	14	00	71	5	22
July 5	Do - - - - -	34	11	12	34	11	12
" 11	Do - - - - -	20	9	00	18	3	6
" "	Do - - - - -	343	9	00	373	10	22
" 12	Do - - - - -	84	3	00	84	3	00
" 14	Do - - - - -	50	17	00	39	5	20
" 21	Do - - - - -	32	13	00	32	13	00
Sept. 8	Do - - - - -	86	1	8	86	00	18
Oct. 11	Dust, - - - - -	973	8	00	830	15	10
" 19	Ingots, - - - - -	151	4	8	128	11	00
" 28	Do - - - - -	34	11	18	34	11	18
Nov. 10	Do - - - - -	20	00	00	16	15	5
" "	Do - - - - -	49	19	6	48	17	3
" 12	Do - - - - -	291	12	00	314	15	21
" 24	Do - - - - -	49	4	20	50	2	00
		10,670	10	10	9,837	00	14

MINT OF THE UNITED STATES,

Treasurer's Office, November 24, 1796.

NICHOLAS WAY, Treasurer.

ABSTRACT E.

A statement of the gross and standard weight of silver bullion, deposited at the mint of the United States for coinage, from the commencement of the establishment to the date hereof.

When deposited.	Description of bullion.	Gross weight.		Standard weight.	
		oz.	dwts. grs.	oz.	dwts. grs.
1794. July 18.	Coins of France,	94,179	00 00	69,692	8 00
Aug. 22.	Ingots,	1,479	5 00	1,479	5 00
" "	Do.	255	5 00	255	5 00
" "	Do.	1,132	10 00	1,132	10 00
" "	Do.	40	13 00	40	13 00
23.	Coins of Spain,	19,271	15 00	19,271	15 00
1795. Jan'y. 1.	Ingots,	93,298	5 00	95,791	5 00
May 9.	Do.	15,744	00 00	16,106	19 00
18.	Do.	4,177	00 00	4,287	10 00
30.	Do.	7,039	5 00	7,206	0 00
June 10.	Do.	11,170	10 00	11,399	13 00
12.	Coins of France,	527	10 00	395	0 00
13.	Ingots,	14,546	10 00	14,782	7 00
July 9.	Do.	1,981	00 00	1,966	14 00
" "	Do.	12,085	5 00	12,400	6 00
" "	Do.	11,719	5 00	12,060	6 00
" "	Do.	12,027	15 00	12,407	12 00
" "	Do.	11,644	15 00	12,002	18 00
Sept. 21.	Do.	16,961	5 00	17,360	17 00
" "	Do.	16,795	00 00	17,114	12 00
" "	Do.	16,999	10 00	17,426	18 00
Oct. 10.	Coins of France,	299	5 00	217	18 00
24.	Do.	1,029	00 00	748	8 00
Nov. 21.	Ingots,	710	3 00	719	0 00
1795. Dec. 21.	Ingots,	1,016	00 00	1,037	4 00
1796. Feb. 3.	Do.	216	4 00	223	7 00
Mar. 14.	Do.	357	10 00	352	2 00
28.	Do.	1,275	15 00	1,286	7 00
April 25.	Do.	4,495	18 00	4,980	13 00
May 23.	Do.	8,454	5 00	9,243	18 00
30.	Do.	341	10 00	331	11 00
June 23.	Do.	8,048	10 00	8,758	17 00
July 20.	Do.	185	00 00	204	10 00
Aug. 11.	Do.	8,225	5 00	8,995	5 00
23.	Do.	2,326	10 00	2,378	9 00
29.	Do.	6,748	10 00	7,409	18 00
Sept. 15.	Do.	218	15 00	229	13 00
24.	Do.	6,010	00 00	6,596	5 00
Nov. 12.	Do.	3,859	10 00	4,208	18 00
	Total,	416,892	18 00	402,502	16 00

NICHOLAS WAY.

MINT OF THE UNITED STATES, *Treasurer's Office, Nov. 24, 1796.*

A variety of modifications of the existing duties might be proposed; but as their principal object would be the improvement of the system of collection, by means of a new classification of the articles, without intending, thereby, to produce any considerable augmentation of the revenue, they are at this time omitted. Materials for a report on this subject are preparing, but it cannot be completed during the present session.

With respect to a general augmentation of the duties on imports, I conceive it to be my duty to observe, that the average rate already imposed, exceeds sixteen per centum *ad valorem*; that the last advance of the duties was made at a time when the commerce of the United States was far from being in a natural state; that the temptations to illicit trade will increase in proportion to any reduction of the general rate of mercantile profit; and that a considerable reduction of this general rate is to be expected, whenever the present war in Europe shall terminate. On these grounds, I conclude that present experience affords no certain data for an opinion respecting the permanent operation of the existing duties.

The domestic manufactures best established, are those of leather, iron, flax, potters' wares, including bricks, ardent spirits, malt liquors, cider, paper of all kinds, hats, stuff and silk shoes, refined sugars, spermaceti and tallow candles, copper, brass, and tin wares, carriages, cabinet wares, snuff, gunpowder, and salt.

I have the honor to be, with perfect respect, sir, your most obedient servant,

OLIVER WOLCOTT, *Secretary of the Treasury.*

The Hon. WILLIAM SMITH, Esq.

Chairman of the Committee of Ways and Means.

4th CONGRESS.]

No. 110.

[2d SESSION.]

REDUCTION OF DUTIES ON COCOA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 8, 1797.

Mr. SWANWICK, from the Committee on Commerce and Manufactures, to whom was referred a memorial of sundry manufacturers of chocolate, made the following report:

That the petitioners complain of a hardship under which their manufactory labors, in consequence of the high duty laid on cocoa, which is the chief article in the composition of chocolate, and for the drawback of which, on the exportation of the chocolate, no provision is made.

The committee conceive that it would be impracticable to provide a regulation for allowing a drawback of the duty paid on cocoa, upon the exportation of it, in chocolate, without exposing the revenue to great danger of fraud and imposition.

The duty on this article, first laid by an act of the fourteenth of July, 1789, was at the rate of one cent per pound. By an act of the tenth of August, 1790, when that on many other articles was altered, it was continued at the same rate. By an act of the second of May, 1792, two cents were laid on cocoa, in lieu of one; and, by an act of the 7th of June, 1794, the duty was raised to four cents a pound.

The committee are of opinion that as much revenue was received from the article, while at two cents, as has been derived from it since the duty was raised to four; the increased duty having operated, if not to discourage the importation, to produce this effect, by causing an export of it before manufactured; and that the manufactory has, in consequence, been unreasonably oppressed, without benefit to the public revenue.

The committee are aware that objections might arise to a proposition of repealing the additional duty, on the ground of its being, among others, pledged and appropriated to certain purposes, not yet effected by the act of March 3d, 1795; yet, presuming that the House of Representatives have it in contemplation to lay some further impost duties, at the present session, which might be deemed a substitute for this, they recommend that the House adopt the following resolution:

Resolved, That the additional duty of two cents per pound, on cocoa, laid by the act of June 7th, 1794, ought to be repealed, from and after the — day of — next.

4th CONGRESS.]

No. 111.

[2d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 13, 1797.

Mr. HAVENS made the following report:

The Committee to whom it was referred to examine and report their opinion on the report of the Director of the Mint, communicated to the House by the Secretary of State, and suggesting the expediency of some alterations in its establishment, to render it less expensive to the public, and more accommodating to depositors, report:

That, by the act for the establishment of the mint, which was passed in April, 1792, no provision was made for purchasing gold and silver bullion, in behalf of the public, and replacing the capital that might be employed for that purpose, by the coins that might be produced from it, excepting that, in one case, it was provided that it should be optional for the depositors and the director of the mint to exchange coins of the United States for standard bullion, with a deduction of one half per cent. from the weight of the pure gold and silver that might be contained in the bullion, as an indemnification to the public for the loss that would be sustained by advancing the money for the time that would be necessarily required for coining it, and the Secretary of the Treasury was authorized to make the necessary advances for this purpose, whenever the state of the treasury would admit of it; but the great and continual demands upon the treasury for disbursements on other accounts, and the loss that would arise to the public by the delay that would frequently take place in coining, may be fairly assigned as the reasons why this provision in the law has never produced any effect, similar to that of purchasing bullion at its market price, and coining it in behalf of the public. It appears, however, by this act for regulating foreign coins, which was passed in February, 1793, that it was then intended to give some further employment to the mint, in coining the precious metals, than had before been provided for, at the time of its first establishment: for, this act provides that, at the expiration of three years next ensuing, the time when the coinage of gold and silver should commence at the mint, agreeably to the act for its establishment, which time should be announced by the proclamation of the President of the United

States, all foreign gold and silver coins, excepting Spanish milled dollars, and parts of such dollars, should cease to be a legal tender; and that, whenever any such coins should be received in payment for moneys due to the United States, after the said time, they should be coined anew, previously to their being issued in circulation. But as no such proclamation has ever been issued by the President, this provision in the law cannot be contemplated as giving any additional employment to the mint; the consequence, therefore, has been, that the mint, since its establishment, has had no other employment in coining the precious metals, than what has been occasionally given to it by individuals who have made deposits of bullion; which has, generally, been much below the standard, and has, therefore, required the slow process of melting and refining, before it could be coined; and as the business of melting and refining was not the employment of any private persons in this country, as is the case in foreign countries, it became necessary, soon after the establishment of the mint, to provide by law, that this business should be carried on there; which, at first, was done altogether at the public expense, until, by an act which was passed in the last session, it was provided that this should be a charge upon the depositors. The act for the establishment of the mint having made no positive provision for an immediate advancement of money, on the part of the public, to the depositors of bullion, according to the value of their respective deposits, it became necessary to provide, in the same act, in order to do equal justice to each depositor, that their respective deposits should be coined as speedily as possible, and that payment should be made in coins of the United States, in the order in which each deposit had been made; and the consequence has been, that it has frequently happened that the mint has been under the necessity of proceeding to coin a very small deposit, greatly to the disadvantage of the public, because the expense would be nearly the same in coining a small, as in coining a large quantity of bullion; and the law being positive, that each depositor shall be paid in strict order, the consequence has been, that the whole of the value of all the pieces, that are, by the same act, to be reserved from each mass of gold and silver, for examination, at the end of the year, will fall upon the last depositor, who must remain unpaid until the end of the year. These inconveniences have, however, been, in some degree, obviated, of late, by obtaining anticipations of the value of deposits, from the Bank of the United States, or from individuals. It further appears, by the same act for regulating foreign coins, that all the foreign gold and silver coins that usually pass current in the United States, are made a legal tender for the payment of debts; which must operate so as to prevent, rather than to induce the holders of them to bring them to the mint, for the purpose of receiving the stamp of the coins of the United States. From this review of the laws relative to the mint, the committee are, therefore, of opinion, that, unless a capital, to a moderate amount, can be provided from the treasury of the United States, to be employed in purchasing gold and silver bullion, and foreign coin, now in circulation, for the purpose of coining it anew, in behalf of the public, the mint will continue to be an expensive establishment, without being productive of any great public advantage, excepting what may be supposed to be derived from the coinage of copper, which, as it has been stated to the committee, produces some small profit to the public; the value of the cents and half cents, being somewhat more than the cost of the copper, and the expense of importation.

The Director has stated in his report, that there is due to the mint, for unavoidable wastage, which has arisen in coining the precious metals, the sum of 1,845 dollars 95 cents and 5 mills; and the further sum of 974 dollars 75 cents and 5 mills, for a deficiency which has arisen in consequence of the mismanagement of a former assayer; by which a quantity of silver became mixed with a quantity of ashes and broken crucibles, and a great part of which, it is expected, may be recovered: for these two sums, it will be necessary to make appropriations. With respect to the contingent expenses of the mint, for the present year, it will be sufficient only to observe, that they cannot be estimated at a less rate than what they have been stated at, in the estimate of the Secretary of the Treasury, for the present year. The committee would, therefore, recommend the following resolutions:

Resolved, That a sum, not exceeding _____ dollars, ought to be appropriated for the purpose of purchasing gold and silver bullion, and the foreign coin now in circulation, at its market price, or according to its real value; and that the bullion and coin so to be purchased, ought to be coined at the mint, and the moneys thence arising, to be continually placed in the treasury of the United States.

Resolved, That the further sum of 2,820 dollars and 71 cents ought to be appropriated to make good a deficiency that has arisen from wastage in coining gold and silver, since the commencement of the coinage of those metals at the mint; and to make good a further deficiency which has arisen by the loss of a quantity of silver.

4th CONGRESS.]

No. 112.

[2d SESSION.]

DRAWBACK AND REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 23, 1797.

Mr. SWANWICK, from the Committee on Commerce and Manufactures, to whom were referred the memorials and petitions of Pierre Joseph Flamend, in behalf of Louis le Guen; of North and Vesey, merchants, of Charleston, South Carolina; of the manufacturers of soap and candles, in Boston, New York, Philadelphia, and Baltimore; of the manufacturers of cordage, in Massachusetts, Rhode Island, and New York; and of Stephen Addington, callico printer, in Germantown, made the following reports:

[PIERRE JOSEPH FLAMEND.]

That the petitioner states that, on the sixteenth of September, 1795, William Macarty, Esquire, the consul of the United States, at the Isle of France, there shipped on board the brigantine Mary, Captain Robertson, of Philadelphia, twelve casks of indigo, consigned to George Latimer, Esquire, of Philadelphia, owner of the said brigantine, who was desired to deliver the same to the bearer of the shipper's order. That the said indigo arrived here in January, 1796, was duly entered at the custom house, and the duties paid by George Latimer, Esquire, who stored the same, waiting for orders to whom to deliver the same. That these orders were delayed, by accident of the sea, from arriving, till the last fortnight, when Louis le Guen received the same, and applied for the indigo to Mr. Latimer, who delivered the same, and confirms, on oath, all the facts above stated, as far as respect him; but, by the delay of the arrival of the letters of advice, and bills of lading, the time hath elapsed, in which the indigo might be exported and be entitled to drawback; wherefore, the petitioner prays for an extension of time, to export the said indigo, with the usual allowance of drawback on exportation. Your committee are of opinion that, as the loss of time arose only by the distance of the Isle of France, and accidents to letters, and not by any fault in the petitioner; and as there is no probability of any precedents of this kind frequently occurring, they think it but just and reasonable the prayer of the petitioner should be granted; and therefore recommend to the House to come to the following resolution:

Resolved, That a committee be appointed to bring in a bill in pursuance of the prayer of the petitioner.

[NORTH AND VESEY.]

That the petitioners state that they were agents for the French privateer Leo, Captain Hermand; that the said privateer sent into the port of Charleston, an English prize ship, called the Amity, with a cargo consisting of sugar

From Rufus King, administrator to the estate of John Alsop, deceased, on account of sundry balances due by said Alsop, and others,	2,871 15	
From the estate of Thomas Huggins, deceased, in part of a balance found due by him, as late assistant commissary of purchases in Maryland,	1,178 25	<u>\$10,274 38</u>

Ten thousand two hundred seventy-four dollars and thirty-eight cents.

TREASURY DEPARTMENT, *Register's Office, November 21, 1797.*

JOSEPH NOURSE, *Register.*

5th CONGRESS.]

No. 117.

[2d SESSION.]

FOREIGN COINS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 11, 1797.

Mr. VENABLE, from the Committee to whom it was referred to inquire whether any, and what, alterations were necessary in the law, entitled "An act regulating foreign coins, and for other purposes," made the following report:

That it appears, from the best information they can obtain, that very little of the silver coin of the United States has circulated at any considerable distance from the mint, especially in the interior parts of the country.

That, by the operation of the law, which provided that, at the expiration of three years after the coinage of gold and silver should commence at the mint, all foreign silver coins, except Spanish milled dollars, and the parts of such dollars, should cease to be a legal tender, considerable embarrassments have been produced, and many losses sustained, as a very considerable quantity of foreign silver coins, other than Spanish milled dollars, and the parts of such dollars, was, at that time, in circulation.

Your committee also find, that, by the operation of the said act, all foreign gold coins will cease to be a legal tender, after the thirty-first day of July next; that a great quantity of it is now in circulation, and must necessarily continue so, until that period arrives, as it will be scarcely possible for the mint, on its present establishment, to coin a sufficient quantity to replace it.

Your committee are, therefore, of opinion, that provision ought to be made by law, authorizing and requiring the collectors of the revenue to receive, in discharge of all demands of the United States, foreign silver coins, other than Spanish milled dollars, and the parts of such dollars, at the rates, and under the regulations, by which they were receivable before the fifteenth day of October last; that this regulation should continue for two years, and until the end of the next session of Congress thereafter; and that so much of the said act, as relates to the circulation of foreign gold coins, be suspended for the like time.

[CIRCULAR.]

To the Collectors of the Customs and Supervisors of the Revenue.

TREASURY DEPARTMENT, *November 28th, 1797.*

SIR:

In consequence of the proclamation of the President of the United States, of the 22d of July, 1797, founded on the act of Congress, passed on the ninth day of February, 1793, entitled "An act regulating foreign coins, and for other purposes," all foreign silver coins, except Spanish milled dollars, and parts of such dollars, ceased to be a legal tender for the payment of any debts or demands, after the fifteenth day of October last.

The President and Directors of the Bank of the United States having, however, manifested their consent to receive French crowns, and other foreign silver coins, at the rates at which the same were current, and a legal tender, prior to the time mentioned in the President's proclamation, it has been deemed advisable to permit the said foreign coins to be received in payment of the revenues of the United States, on the terms and conditions prescribed in the act of Congress of February 9th, 1793, before mentioned.

To obviate inconveniences which may attend the negotiation of treasury drafts, the supervisors and collectors are, however, requested to specify, in their weekly returns to this Department, the sums which may, from time to time, remain in their possession, of foreign silver coins, which are not, by law, a tender in payment of debts; they are also requested to give information whether the said coins are, or are not, current, by common consent, to the end that such measures may be adopted, for the collection of the revenue, as circumstances shall be found to require.

I am, with consideration, sir, your obedient servant.

5th CONGRESS.]

No. 118.

[2d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 19, 1797.

The Director of the Mint, in obedience to the order of the House of Representatives of the United States of yesterday, begs leave to report:

The enclosed statements, Nos. 1, 2, 3, and 4, being those required by said order, it is thought prudent to take into the mint no more bullion than may be acted upon in one mass or deposit, when it comes from any of the banks of this city, from whence it can be had in a very short time, when wanted. It is for this reason that other deposits, which are ready to be made by the Bank of the United States, have not been lodged in the mint, but are waiting the completion of the coinage now in hand. The expected deposits from different banks in this city and New York, as far as the Director has been informed, may amount to above three hundred thousand dollars in French crowns. These are expected to be received into the mint by limited deposits, as fast as the prior ones are paid off. When there is a sufficient quantity of bullion to keep one press striking, this will be at the rate of about eighteen or twenty thousand dollars per week. The gold coinage increases in amount in proportion to its additional value.

ELIAS BOUDINOT, *Director.*

MINT OF THE UNITED STATES, *19th December, 1797.*

It should be remembered that the mint was shut up during the prevalence of the yellow fever in the city.

No. 1.

A statement of gold bullion deposited in the mint of the United States, from November 29, 1796, (the date of the Director's last report) to this day, inclusive.

When received.	By whom deposited.	Description of bullion.	Standard weight.			Value.
			Ounces.	dwts.	grs.	Dolls. cts. ms.
1796.						
Nov. 30	John Alsop, - - - -	Ingots.	78	19	12	1,404 0 0
8	Benjamin Goodhue, - - - -	Clippings and coins.	20	7	17	362 40 5
13	Joseph Richardson, - - - -		Ingots.	18	5	12
26	Claudius F. Rousset, - - - -	Ditto.	33	9	6	594 88 5
1797.						
Jan. 2	Joshua B. Bond, - - - -	Ditto.	19	2	18	340 22 0
Feb. 11	Joseph Richardson, - - - -	Ditto.	16	11	5	294 40 5
March 1	Joseph Lownes, - - - -	Ditto.	91	6	10	1,623 48 0
9	Joseph Richardson, - - - -	Ditto.	24	8	7	434 3 5
20	S. Pickering Gardner, - - - -	Ditto.	71	8	6	1,269 55 5
29	Bank of the United States, - - - -	For. coins.	485	8	0	8,629 33 0
April 10	Do. do. do. - - - -	Ditto.	901	11	0	16,027 55 5
20	Do. do. do. - - - -	Ditto.	1,003	12	0	17,841 77 5
May 5	James Yard, - - - -	Dust.	169	12	15	3,015 66 5
11	Joseph Richardson, - - - -	Ingots.	19	6	4	343 25 5
	Bank of the United States, - - - -	For. coins.	997	16	0	17,738 66 5
31	Joseph Lownes, - - - -	Ingots.	20	10	9	364 77 5
June 9	Bank of the United States, - - - -	For. coins.	993	0	0	17,653 33 0
10	Joseph Richardson, - - - -	Ingots.	20	2	9	357 66 5
	William Bell, - - - -	Dust.	563	12	0	10,019 55 5
13	Joseph Pontalby, - - - -	Ingots.	111	7	22	1,980 37 0
28	Elliston and John Perot, - - - -	Ditto.	54	6	12	965 77 5
July 8	Joseph Lownes, - - - -	Ditto.	41	9	18	737 55 5
17	John B. Wallace, - - - -	Ditto.	27	18	0	496 0 0
Nov. 29	George Simpson, - - - -	Ditto.	30	4	18	537 55 5
Dec. 1	Elliston and John Perot, - - - -	Ditto.	41	9	11	737 29 5
9	James Yard, - - - -	Dust.	113	4	4	2,012 59 0
13	Charles Lee, - - - -	For. coins.	29	5	10	520 37 0
			5,997	15	9	106,626 95 0

MINT OF THE UNITED STATES, Treasurer's Office, December 18, 1797.

For BENJAMIN RUSH, Treasurer. NATH. THOMAS, Clerk.

No. 2.

A statement of silver bullion deposited in the mint of the United States, from November 29th, 1796, (the date of the Director's last report) to this day, inclusive.

When received.	By whom deposited.	Description of bullion.	Standard weight.			Value.
			Ounces.	dwts.	grs.	Dolls. cts. ms.
1797.						
Jan. 9	Nathaniel Thomas, - - - -	Ingots.	204	5	0	235 67 0
Feb. 16	John S. Sherborne, - - - -	Sp. dollars.	390	0	0	450 0 0
March 10	John B. Wallace, - - - -	Fr. crowns.	866	13	8	1,000 0 0
April 19	Nathaniel Thomas, - - - -	Sp. dollars.	433	6	0	499 96 0
28	John B. Wallace, - - - -	Fr. crowns.	866	13	8	1,000 0 0
May 2	Do. do. - - - -	Ditto.	866	13	8	1,000 0 0
11	Nathaniel Thomas, - - - -	Sp. dollars.	390	0	0	450 0 0
15	Bank of Pennsylvania, - - - -	Fr. crowns.	866	13	8	1,000 0 0
19	Joseph Richardson, - - - -	Ingots.	423	7	12	488 50 5
June 5	John E. Van Alen, - - - -	Sp. dollars.	656	10	0	757 50 0
9	John Foley, - - - -	Ingots.	3,494	4	0	4,031 76 5
	Joseph Richardson, - - - -	Ditto.	230	14	12	266 22 0
17	Do. do. - - - -	Ditto.	208	9	0	240 52 0
	Thomas Jefferson, - - - -	Sp. dollars.	260	0	0	300 0 0
July 29	John Carrell, - - - -	Ingots.	347	7	0	400 78 5
	Joseph Richardson, - - - -	Ditto.	557	1	0	642 75 0
	Bank of the United States, - - - -	Ditto.	946	14	0	1,092 34 5
Aug. 17	David Ott, - - - -	Ditto.	375	14	0	433 50 0
Nov. 29	Bank of the United States, - - - -	Ditto.	1,800	2	0	2,077 3 5
	Bank of North America, - - - -	Fr. crowns.	25,915	3	0	29,902 9 5
Dec. 12	Bank of the United States, - - - -	Ingots.	2,051	10	0	2,367 11 5
			42,151	0	8	48,635 76 5

MINT OF THE UNITED STATES, Treasurer's Office, December 18, 1797.

For BENJAMIN RUSH, Treasurer. NATH. THOMAS, Clerk.

No. 3.

A statement of the denomination and value of silver coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.

Dollars.	Half Dollars.	Quarter Dollars.	Dimes.	Half Dimes.
12,546	3,918	252	25,261	44,527
Total, Dollars, 19,320 45				

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

N. B. There are now in the mint, nearly ready for delivery, about thirty-four thousand dollars in silver coins.

No. 4.

A statement of the denomination and value of gold coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.

Eagles.	Half Eagles.	Quarter Eagles.
9,177	6,406	1,756
Value in Dollars, 128,190.		

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

5th CONGRESS.]

No. 119.

[2d SESSION.]

DRAWBACK AND REDUCTION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES ON THE 2D OF JANUARY, 1798.

Mr. LIVINGSTON, from the Committee on Commerce and Manufactures, to whom were referred the petition of Peter Aupoix, and the memorial of William White, made the following reports:

[PETER AUPOIX.]

That he prays the allowance of a drawback upon a quantity of goods exported by him from the United States, at the port of New York, in the month of October, one thousand seven hundred and ninety-five.

On this application, the following facts appeared to the satisfaction of your committee:

That the goods in question were duly entered for re-exportation, in three parcels, and at three different days, at the custom house, in the said port of New York; that the necessary notice was given to the collector, with the description of the goods, and the names of the importers, and the places from whence, and vessels in which, the same were respectively imported; that proof was made by the respective importers, and persons through whose hands the said goods had passed, of the identity of the goods; that the same were regularly inspected by the officers of the revenue, and found to correspond with the description on which a permit was given by the collector, for the lading, which was performed under the superintendance of the officer who inspected the same. But that the exporter's oath of his intention to export the goods, and that he would not re-land them, was omitted in all the entries, and the bond in one of them.

Your committee further find, that the goods were really exported, and the proper certificates produced to prove their being landed in a foreign port.

Your committee also find, that these circumstances were submitted to the comptroller, by the late collector of the port of New York, and that his answer leaves the relief as a matter of discretion to the collector; but that the person now filling that office does not think fit to exercise any discretion on the subject, as the transaction took place in the time of his predecessor.

The committee have also been informed, that, as the time for taking the oath, and giving the bond, is not precisely fixed by law, the collectors of different ports have generally received them after the entry, and that this would, probably, have been done in the case of the petitioner, if he had not sailed in the vessel that carried his goods.

Though your committee are extremely loath to afford relief in cases of non-compliance with the regulations prescribed for the collection of the revenue, yet they think it essential to justice, and the interest of commerce, that such cases of unintentional omissions as can be relieved without opening a door to fraud, ought to be favorably heard. They deem this a case of that nature, and therefore recommend that the following resolution be adopted, to wit:

Resolved, That relief ought to be granted to Pierre Aupoix, according to the prayer of his petition.

[WILLIAM WHITE.]

That the memorialist seeks for a reduction of the duties on certain wines imported by him into the port of Boston, under the denomination of Sherry and San Lucar wines, but which are stated to have been about thirty per cent. below the usual value of wines of those denominations.

Though the fact is made to appear to the committee by the documents accompanying the memorial, yet they think the bad quality of an article which pays a specific duty not ad valorem, is no reason for reducing the duty, and that a contrary doctrine would go to place all the articles paying an enumerated duty, on a level with those paying duties ad valorem, which they presume was not intended by the Legislature.

The committee are therefore of opinion that the prayer of the memorial of the said William White ought not to be granted.

[5th CONGRESS.]

No. 134.

[2d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 19, 1798.

Mr. DWIGHT FOSTER, from the Committee of Claims, to whom was referred the petition of John Vaughan, made the following report:

That the petitioner states, that, between the 1st of January and 21st of November, 1795, he deposited in the mint of the United States, for coinage, a quantity of silver bullion, amounting to 230,888 oz. 10 dwts. of standard silver, as assayed and calculated by the then assayer of the mint, at the rate of nine parts fine to one part alloy, and received from the mint, in coined silver, the same quantity of silver, of the same standard; but that, by law, the said silver ought to have been assayed at the rate of 1485 parts fine to 179 parts alloy, and the coin delivered in exchange therefor, in the same proportion as by law established; and that, by reason of the superior fineness of the coin to the standard fixed by law, he has sustained a loss of two thousand two hundred and sixty dollars and thirty-two cents.

He further states, that the bullion which he deposited, was of fineness superior to the legal standard of the coins of the United States, which produced a great saving to the United States, by being mixed with bullion inferior to the standard, which had been previously deposited for coinage, and thereby saving the trouble, delay, and expense, of refining a quantity of bullion which was baser than the standard; that being obliged, however, to wait the coinage of the bullion deposited before his, he suffered great delays, and was long kept out of his money: Whereupon, he prays that he may be allowed interest on the same, after what he supposes a reasonable time for the coinage, until it was paid him.

The committee conceive, that, as the delay which Mr. Vaughan suffered, in obtaining his coin, took place only in the ordinary course of business, and without any fault of the United States, or of their officers, his claim for interest is wholly unfounded.

As to the other ground on which the petitioner claims, the committee find that, as stated by the petitioner, the standard, by law affixed for the silver coin, which has not been altered since the first establishment of the mint, is 1485 parts fine to 179 parts alloy; notwithstanding which, the coinage was commenced, and carried on, until the time when the present Director came into the management of the business, which was in the month of October, 1795, on an assumed standard of nine parts fine to one part alloy. The legal standard may be defined—ten ounces, fourteen pennyweights, five grains of fine silver, to one ounce, five pennyweights, nineteen grains of alloy; the assumed, or practical standard of the mint, until it has been changed by the present Director, ten ounces sixteen pennyweights fine, to one ounce and four pennyweights alloy. Hence, it followed, that the depositor of silver bullion, although he received coin which contained an equal quantity of fine silver with his deposit, did not receive that number of coins to which, by law, he was entitled; and coins finer than the legal standard being of no more value for circulation, than those exactly conforming to that standard, he was, of course, a loser by the difference. It should seem there could be no question but the depositor of bullion at the mint is entitled to receive its value in coins at the standard fixed by law, and that the public must be considered as contracting to this effect. The petitioner has not received the sum, in coin, which he ought to have received, by the amount of the difference caused by the variation of the assumed from the legal standard. The committee are, therefore, of opinion, that he is entitled to redress, and recommend to the House to adopt the following resolution:

Resolved, That the accounting officers of the Treasury allow to John Vaughan the amount of the difference in his favor, which would result from calculating the bullion by him deposited in the mint of the United States for coinage, at the rate of 10 oz. 14 dwt. 5 gr. fine, to 1 oz. 5 dwt. 19 gr. alloy, instead of 10 oz. 16 dwt. fine, to 1 oz. 4 dwt. alloy.

[5th CONGRESS.]

No. 135.

[2d SESSION.]

APPORTIONMENT OF DIRECT TAXES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 25, 1798.

TREASURY DEPARTMENT, May 25, 1798.

SIR:

Having been requested to exhibit a calculation of the quotas of the respective States, in a tax of two millions of dollars, proportioned to the number of free white persons, and three-fifths of the number of slaves, as ascertained by the census; also my opinion of what would be a proper rule for apportioning to individuals the proposed tax on lands, houses, and slaves, I respectfully submit the following results and observations:

The enumeration, or census, by which the tax must be apportioned, was taken with reference to the first Monday of August, 1790, when the number of persons in the United States was as follows:

Free white males of sixteen years and upwards, including heads of families,	-	-	813,365
Free white males under sixteen years,	-	-	802,127
Free white females, including heads of families,	-	-	1,556,682
Other free persons, exclusive of Indians,	-	-	59,511
Total number of free persons, exclusive of Indians,	-	-	3,231,631
Slaves 697,697, of which number three-fifths parts are taken, or,	-	-	418,619
Total, or representative number,	-	-	3,650,250

The following are the quotas of the respective States, in a tax of two millions of dollars, calculated according to their relative numbers of free persons, exclusive of Indians, and including three-fifths of the number of slaves, to wit:

It has also been suggested, that the time allowed by the act for the assistant assessors to make their returns, which is thirty days, is too short, and ought to be extended; or, at least, that the commissioners ought to be vested with a power to extend it; but, this idea has been rejected by the committee, for reasons detailed in a letter from the Secretary of the Treasury, which is annexed to this report, and whereof they beg leave to refer.

Under the second head, the description of dwelling houses, the committee find that the provision of the law, which requires that the lists to be delivered by individuals to the assistant assessors, shall contain "the number and dimensions of windows" in every dwelling house, has given rise to much discontent in several parts of the country, and to considerable consequent embarrassment in obtaining the lists. This discontent has proceeded, in part, from the trouble which people find in measuring their windows, and in a much greater degree, from an apprehension, among the country people, that this return of windows was intended as the ground work of a window tax. Wholly unfounded as this apprehension is, it has produced already, embarrassing effects. The return of the number and dimensions of windows in each dwelling house was required in order to furnish the commissioners, who are to judge of the valuations in the last resort, with as many and as certain criterions as possible, for guiding their judgment, in respect to dwelling houses, which it is absolutely impossible for them to inspect individually; and it was conceived that the number and dimensions of the windows in a dwelling house, would, in general, afford a pretty just criterion of its value. But further inquiry and consideration have induced the committee to believe, that any information to be obtained from these returns, will be far less useful in guiding the judgment of the commissioners, than was at first supposed; since the number and size of windows varies so much, according to taste, situation, fashion, and other circumstances; while the inconveniences resulting from the measure are real and considerable. They are, therefore, of opinion, that so much of the act as requires that each list shall, in respect to dwelling houses, contain the "number and dimensions of windows," ought to be repealed.

Pursuant to these ideas, the committee have prepared a bill, which they herewith present to the House.

TREASURY DEPARTMENT, *January 18th, 1799.*

SIR:

On the subject of that part of your letter of the 11th instant, relating to the "Act providing for the valuation of lands and dwelling houses, and the enumeration of slaves," I have the honor to observe—

1st. That the appointments of commissioners and assessors, under the act above mentioned, appear not to have been accepted in any part of the United States with a view to emolument. By appealing to the patriotism of the country, men of talents and respectability have generally been found, who are willing to discharge the duties enjoined by the law. Some delays were experienced in consequence of the sickness in the cities, and by resignations of a number of the gentlemen who were first named as commissioners; the vacancies are now presumed to be all filled by persons who will serve; and great progress has been made in the valuations in most of the States. The greatest delays have arisen in the distant States of Kentucky, North Carolina, South Carolina, and Georgia.

So far as information has been received, the appointments of assessors are understood to have been well filled; but there are several parts of the country, though comparatively of small extent, where obstacles, apparently insurmountable, have been experienced from the insufficiency of the compensations. From the most Southern States, no information of the appointment of assessors has been yet received, and great difficulties are represented as likely to arise in that quarter. It, therefore, appears to be expedient to appropriate a sum of money, subject to the disposal of the President, to be applied in augmenting the compensations in such cases as he shall judge necessary and expedient.

2d. The period of thirty days will, in most cases, be sufficient for taking the lists of individuals, and delivering them to the principal assessors; and some time ought to be prescribed, within which the business should be performed. It is, however, understood, that the doings of the assessors will be valid, though not performed within thirty days; and that they will be entitled to compensation for such time as may be really necessary, and during which they may be diligently employed. The commissioners will judge, according to the circumstances of each case, whether the penalty imposed by the seventeenth section has, or has not, been incurred, and will be governed accordingly.

3d. The direction in the 9th section, requiring a particular description of dwelling houses, and other buildings, particularly in respect to the number and dimensions of windows, has occasioned considerable discontent; the unpopularity and labor occasioned by the necessity of this detail, has been already encountered in the Eastern States; but as much remains to be done in the Middle and Southern States, as the popular objections are represented to be very embarrassing to the assessors, particularly in Pennsylvania, it is respectfully suggested to be expedient to vary the law, so as to require no other than a general description of dwelling houses, and other buildings, with their value.

4th. The term of fifteen days appears to be sufficient, as a general rule, for the purpose of *receiving appeals*; and the time for determining them is conceived to be discretionary, under the direction of the commissioners. No objection, however, occurs against vesting an authority to prolong the time for receiving appeals in special cases.

I apprehend greater difficulties from the trouble and expense which will attend the calculation of the sums to be paid by individuals, according to the act imposing a direct tax, than from any cause whatever; and I fear that, in some quarters of the country, they will greatly retard the final execution of the law. If it shall be thought expedient to attempt a reconsideration and revival of the act, and it shall be agreeable to the committee, I will particularly explain my sentiments on this subject.

For the purpose of general information in respect to the details of the valuations, I have the honor to enclose copies of two circular letters to the commissioners, dated the 7th of August and 8th of September, 1798.

I have the honor to be, with perfect respect, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable ROBERT G. HARPER, Esq.

Chairman of the Committee of Ways and Means.

5th CONGRESS.]

No. 140.

[3d SESSION.]

MINT.

COMMUNICATED TO CONGRESS, JANUARY 31, 1799.

*Gentlemen of the Senate, and
Gentlemen of the House of Representatives:*

I have received a report from the Director of the Mint, on the state of the business committed to his superintendence, and a statement of the coinage of the mint of the United States, for the year 1798, which it is proper to lay before Congress.

January 31, 1799.

JOHN ADAMS.

To the President of the United States.

The Director of the Mint thinks it his duty to review his annual report on the state of the business committed to his superintendence, for the information of Government.

With pleasure he refers the President to the enclosed returns of issues of the several species of coin from the mint, since the first of January, 1798; during which time, the coinage has been stopped near three months, occasioned by the late calamitous fever, and the decay of some of the machinery. Yet, by these returns, it will appear that the coinage of gold amounts, in value, to 205,610 dollars; that of silver, to 330,291 dollars; and that of copper, to 9,797 dollars; in the whole, amounting to 545,698 dollars; exceeding, in value, nearly double what has ever been coined at the mint in any one preceding year, and increases the whole amount of the coinage, since the commencement of the business, in October, 1794, to 483,245 dollars, in gold; 792,643 dollars, 75 cents, in silver; and 41,004 dollars, 74 cents, in copper; amounting, in the whole, to 1,316,893 dollars 49 cents.

From information the Director has received, he has no doubt but there will be a full supply of silver bullion for the ensuing year, at the present establishment of the mint; and the frequent deposits of gold, give him encouragement to suppose a proportionate supply of that precious metal will be kept up. The present arrangement, with regard to copper coin, will enable the Director, during the course of the next summer, to supply any demand that is likely to be made for cents, and at present there are a considerable number on hand.

The Director cannot, with propriety, close this report, without mentioning, that, during the last summer, a scheme was discovered for robbing the mint, by persons out of it, in concert with one person employed in the mint; and although the offenders have been detected, prosecuted and punished, yet it fully justifies the observations heretofore offered to the President, on the unprotected state of the mint, to which the Director begs leave to refer.

All which is respectfully submitted to the President.

ELIAS BOUDINOT, *Director.*

MINT OF THE UNITED STATES, *Jan. 3, 1799.*

Statement of the coinage at the mint of the United States, for the year 1798.

		GOLD COINS.			
7,974	Eagles,	-	-	-	\$79,740
24,867	Half Eagles,	-	-	-	124,335
614	Quarter Eagles,	-	-	-	1,535
					<u>\$205,610</u>
		SILVER COINS.			
327,536	Dollars,	-	-	-	\$327,536
27,550	Dimes,	-	-	-	2,755
					<u>330,291</u>
		COPPER COINS.			
979,700	Cents,	-	-	-	9,797
					<u>\$545,698</u>

MINT OF THE UNITED STATES, *Treasurer's Office, Jan. 3, 1799.*

BENJAMIN RUSH.

5th CONGRESS.]

No. 141.

[3d SESSION.]

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 31, 1799.

TREASURY DEPARTMENT, *January 31st, 1799.*

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, dated the 30th instant, accompanied with certain statements, which have been prepared under the direction of that officer, in pursuance of the seventh section of the act passed on the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States."

I have the honor to be, with perfect respect, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable the SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, *Comptroller's Office, January 30th, 1799.*

SIR:

In obedience to the seventh section of an act, passed the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States," I have caused to be prepared certain statements, marked A, B, C, D, and E, which are herewith laid before you, for the purpose of being transmitted to the Legislature. In future, similar statements will be prepared, annually, as the law directs, and the manner of keeping and rendering the accounts of the mint, will be so modified as to shew, at proper periods, the exact loss or gain upon the coinage of copper.

I have the honor to be, sir, with perfect respect, your most obedient servant,

JOHN STEELE.

The Honorable OLIVER WOLCOTT, Esq.

A.

A Statement of Appropriations, made by law, for the Mint Establishment, from its institution to 31st December, 1797, with the amount of Warrants drawn by the Secretary of the Treasury, in favor of the Mint.

	Salaries.	Mint Establishment.	Total.	Date of Act.		Salaries.	Mint Establishment.	Total.
Amount of warrants drawn on the treasurer in favor of the mint in 1792, - - -	-	-	\$7,000 00	April 2d, 1792,	An act establishing a mint, and regulating the coins of the United States,	-	\$7,000 00	\$7,000 00
Do. 1793, - - -	-	-	18,648 28	March 2d, 1793,	An act making certain appropriations therein mentioned,	\$11,594 88	14,679 78	26,274 66
Amount carried to the credit of surplus fund, as per public accounts, No. 4. - - -	-	-	4,699 50			\$11,594 88	\$21,679 78	\$33,274 66
Amount which remained for the payment of salaries of the officers, - - -	-	-	2,850 50					
Amount to the credit of new account of appropriations, as per public accounts for 1794, - - -	-	-	76 38	March 14th, 1794,	Balance carried to the mint establishment, unexpended on 31st December, 1793, as appears by the public accounts for 1794,	-	-	\$76 38
			\$33,274 66	January 2d, 1795,	An act making appropriations for the support of Government, for the year 1794,	-	-	30,785 00
				February 5th, 1796,	An act making provision for the support of Government, for the year 1795,	-	-	15,200 00
Amount of warrants drawn on the Treasurer in favor of the mint in 1794, - - -			\$23,799 22	May 27th, 1796,	An act making appropriations for the support of Government, for the year 1796,	-	-	51,264 00
Do. do. do. 1795, - - -			13,000 00	March 3d, 1797,	An act respecting the mint,	-	-	10,072 40
Do. do. do. 1796, - - -			50,150 90	May 27th, 1796,	An act making appropriations for the support of Government, for the year 1797,	-	-	17,220 72
Do. do. do. 1797, - - -			14,000 00		An act respecting the mint,	-	-	10,110 34
Balance remaining of the appropriations by law, applicable to the mint establishment, on 1st January, 1798, - - -			33,778 72					\$134,728 84
			\$134,728 84					\$33,778 72
					Balance unexpended of the several appropriations, by law, for the mint establishment, 1st January, 1798, as per public accounts,			\$33,778 72

TREASURY DEPARTMENT, REGISTER'S OFFICE, *December 24th, 1798.*

JOSEPH NOURSE, *Register.*

A—Continued.

A Statement of Appropriations, made by law, for the payment of the Salaries of the Officers of the Mint.

Page of public acc'ts.		Dolls. Cts.	Date of Act.		Dolls. Cts.
33	Amount of warrants drawn on the Treasurer of the United States for salaries of the officers, in 1794,	8,947 11		Amount brought from the statement, No. 1, being so much which remained applicable to the payment of salaries of the officers, on 31st December, 1793,	2,850 50
34	Do. do. for the year 1795,	11,267 93		An act making appropriations for the support of Government, for the year 1794,	8,900 00
38	Do. do. do. 1796,	6,825 00	March 14th, 1794,	An act making provision for do., 1795,	9,600 00
	Do. do. do. "	2,495 10		An act making appropriations for do., 1796,	10,400 00
	Do. do. do. 1797,	10,314 13	January 2d, 1795,	An act making further appropriations for the year 1796,	200 00
	Amount carried to the surplus fund, remaining at the end of 1796,	578 39	February 5th, 1796,	An act making appropriations for the support of Government, for the year 1797,	10,600 00
	Do. do. do. 1797,	557 7	June 1st, 1796,		
	Balance remaining of the appropriations, by law, for the payment of the officers of the mint, on 1st January, 1798,	1,565 77	March 3d, 1797,		
		<u>\$42,550 50</u>		Balance unexpended of the several appropriations, by law, for the payment of the officers, 1st January, 1798,	<u>\$1,565 77</u>

TREASURY DEPARTMENT, Register's Office, December 24th, 1798.

JOSEPH NOURSE, Register.

B.

A Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment, from the institution thereof, to the 31st December, 1797.

The moneys paid by the Treasurer of the Mint, upon warrants drawn on him by the Director, and admitted at the treasury of the United States, on the adjustment of his quarter yearly accounts, were as follow:				
INCIDENTAL AND CONTINGENT EXPENSES AND REPAIRS OF THE MINT.				
For seventy-three thousand seven hundred and seventy-three dollars and ninety-six cents, being the amount expended for the requisite buildings and repairs, and procuring apparatus, making machines, wages, of the workmen, and other expenses, including three lots of ground, with buildings thereon, purchased for carrying on the operations of the mint, viz:				
Two lots, with a house thereon, cost,	-	-	-	\$4,266 66
Paid from 19th July, 1792, to 31st March, 1793,	-	-	-	9,736 74
from 1st April, 1793, to 30th June following,	-	-	-	2,122 07
from 1st July, 1793, to 30th September,	-	-	-	1,172 94
from 1st Oct. " to 31st December,	-	-	-	1,536 15
				\$18,834 56
from 1st January, 1794, to 31st March following,	-	-	-	2,658 71
from 1st April, " to 30th June "	-	-	-	1,828 80
from 1st July, " to 30th Sept: "	-	-	-	3,665 04
from 1st Oct. " to 31st December following, including	-	-	-	4,244 51
1,200 dollars paid for a large lot of ground,	-	-	-	
				12,397 06
from 1st January, 1795, to 31st March following,	-	-	-	7,147 20
from 1st April, " to 30th June "	-	-	-	5,371 91
from 1st July, " to 30th Sept. "	-	-	-	5,180 50
from 1st October, " to 31st Dec. "	-	-	-	6,979 85
				24,679 46
from 1st January, 1796, to 31st March following,	-	-	-	3,146 52
from 1st April, " to 30th June "	-	-	-	2,695 13
from 1st July, " to 30th Sept. "	-	-	-	2,879 69
from 1st October, 1796, to 31st August, 1797,	-	-	-	7,063 61
from 1st Sept. 1797, to 31st Dec. following,	-	-	-	2,077 93
				17,862 88
				\$73,773 96
COPPER PURCHASED FOR COINAGE.				
<i>Pounds.</i>				
6,235 purchased from 19th July, 1792, to 31st March following,	-	-	-	1,486 69
11,745 " from 1st April, 1793, to 30th June "	-	-	-	2,721 36
2,435 " from 1st July, " to 30th Sept. "	-	-	-	608 50
12,807 " from 1st October, " to 31st Dec. "	-	-	-	2,022 13
				5,351 99
29,637 purchased in London, by Thomas Pinckney, minister plenipotentiary,	-	-	-	7,568 58
646 purchased for coining, and freight of thirty cases of copper, in November, 1793,	-	-	-	180 73
4,264 including freight of five cases, from London, purchased and shipped by Thomas Pinckney,	-	-	-	1,115 72
Charges at New York, for the storage of ten casks of copper nails, the property of the United States,	-	-	-	111 80
				8,976 83
162 $\frac{3}{4}$ purchased from 1st July, 1794, to 30th September following,	-	-	-	28 93
316 " from 1st Jan. 1795, to 31st March "	-	-	-	79 40
1,188 " from 1st April, " to 30th June "	-	-	-	218 32
6,476 " from 1st Oct. " to 31st Dec. "	-	-	-	2,020 75
				2,318 47
11,565 " from 1st January, 1796, to 31st March following,	-	-	-	3,224 86
3,794 " from 1st April, " to 30th June "	-	-	-	1,094 50
623 " from 1st July, " to 30th Sept. "	-	-	-	176 82
24,324 " from 1st Oct. " to 31st August, 1797,	-	-	-	5,963 88
19,281 " from 1st September, 1797, to 31st Dec. following,	-	-	-	5,804 51
				16,264 57
135,498 $\frac{3}{4}$				34,427 48
SALARIES TO THE OFFICERS OF THE MINT.				
For forty-six thousand four hundred and ninety-four dollars and fifteen cents, being the amount paid to the officers of the mint and their clerks, for their respective compensations, allowed by law:				
From its institution, to the 31st March, 1793,	-	-	-	4,094 88
1st April, 1793, to 30th June following,	-	-	-	1,275 00
1st July, " to 30th Sept. "	-	-	-	1,275 00
1st Oct. " to 31st Dec. "	-	-	-	2,744 00
				9,388 88
1st January, 1794, to 31st March following,	-	-	-	2,067 00
1st April, " to 30th June "	-	-	-	2,008 33
1st July, " to 30th Sept. "	-	-	-	2,127 78
1st Oct. " to 31st Dec. "	-	-	-	2,225 00
				8,428 11
1st January, 1795, to 31st March following,	-	-	-	2,275 00
1st April, " to 30th June "	-	-	-	2,275 00
1st July, " to 30th Sept. "	-	-	-	2,275 00
1st Oct. " to 31st Dec. "	-	-	-	2,217 93
				9,042 93

From 1st January, 1796, to 31st March following,	-	-	-	2,275	00		
1st April, " to 30th June "	-	-	-	2,275	00		
1st July, " to 30th Sept. "	-	-	-	2,275	00		
1st October, 1796, to 31st August, 1797,	-	-	-	8,978	43		
1st Sept. 1797, to 31st Dec. do.	-	-	-	3,830	80		
						19,634	23
Balance, eleven thousand seven hundred and fifty-two dollars and eight cents, which remained in the hands of the treasurer of the mint, on the 1st January, 1798, to be thereafter accounted for by him, agreeably to treasury settlement, No. 9,543.							46,494 15
							11,752 08
							<u>\$166,447 67</u>
The moneys advanced to the treasurer of the mint, for the time being, during that period, were one hundred and sixty-six thousand four hundred and forty-seven dollars and sixty-seven cents, viz:							
In 1792,	-	-	-	-	-	-	\$7,000 00
1793,	-	-	-	-	-	-	18,648 28
1794, for the mint establishment,	-	-	-	-	-	\$23,799	22
for salaries of the officers,	-	-	-	-	-	8,947	11
							32,746 33
1795, for the mint,	-	-	-	-	-	13,000	00
for salaries,	-	-	-	-	-	11,267	93
							24,267 93
1796, for the mint,	-	-	-	-	-	50,150	90
for salaries,	-	-	-	-	-	9,320	10
							59,471 00
1797, for the mint,	-	-	-	-	-	14,000	00
for salaries,	-	-	-	-	-	10,314	13
							24,314 13
							<u>\$166,447 67</u>

TREASURY DEPARTMENT, *Register's Office, December 24th, 1798.*

JOSEPH NOURSE, *Register.*

C.

An account of payments, in cents and half cents, into the Treasury of the United States, from the institution of the Mint, to the 31st December, 1797.

In the year 1793, as per printed public accounts,	-	-	-	-	-	\$1,281	79
In the year 1794, do. do. do.	-	-	-	-	-	9,593	21
In the year 1796, do. do. do.	-	-	-	-	-	10,072	40
In the year 1797, do. do. do.	-	-	-	-	-	10,110	34
							<u>\$31,057 74</u>

TREASURY DEPARTMENT, *Register's Office, December 24th, 1798.*

JOSEPH NOURSE, *Register.*

D.

Abstract of Settlements made by the Treasurer of the Mint, with the United States, from 18th July, 1794, to 30th June, 1798, exhibiting the deposits of Bullion, the value of Coins paid, allowances for wastage, and the balances at the different periods of settlement, remaining in the hands of the Officers of the Mint, and in the Bank of the United States.

PERIODS OF SETTLEMENT,		DEPOSITES IN STANDARD					COINS OF GOLD AND SILVER MADE AT THE MINT.							
FROM	TO	Gold.		Silver.		Total value of Deposites.	Gold.			Silver.				
		Weight.	Value.	Weight.	Value.		Eagles.	Half Eagles.	Quarter Eagles.	Dollars.	Half Dollars.	Quarter Dollars.	Dimes.	Half Dimes.
		oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.		Dolls. Cts.							
July 18, 1794,	Sept. 30, 1795.	3,223 12 0	57,308 41	398,596 2 0	459,918 52½	517,226 93½	1,297	8,707	-	126,553	323,144	-	-	25,856
Oct. 1, 1795,	Aug. 31, 1797.	12,433 12 4	221,041 91½	4,653 6 8	5,369 15½	226,411 07	16,756	9,805	1,822	158,934	3,918	6,146	47,396	115,317
Sept. 1, 1797,	June 30, 1798.	10,649 18 10	189,331 87½	221,376 2 8	255,433 94	444,765 81½	7,974	20,755	554	247,306				

D—Continued.

VALUE OF COINS PAID AT THE MINT.					ALLOWANCE FOR WASTAGE.					BALANCE TO BE ACCOUNTED FOR.				
Gold.		Silver.		Total value of Coins paid.	Gold.		Silver.		Total value of Allowance	In the hands of the Chief Coiner.				
Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.		Gold.		Silver.		Total Value.
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.		Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.		Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	
3,078 16 21	54,735 00	247,169 6 22	285,195 40	339,930 40	-	-	-	-	-	45 3 21	803 41	69,341 7 20	80,009 25½	80,812 66½
12,511 7 23	222,424 84½	153,225 16 14	176,799 03½	399,223 88	-	-	1,599 16 15	1,845 95½	1,845 95½	33 19 20	604 25	896 2 10	1,033 85½	1,638 10½
9,035 18 3	160,638 33½	212,224 15 10	244,874 73½	405,513 7	63 8 10	1,127 45½	1,820 2 2	2,100 3½	3,227 49	107 9 23	1,911 04½	5,573 12 23	6,431 09	8,342 13½

D—Continued.

BALANCE TO BE ACCOUNTED FOR.														
In the hands of the Melter and Refiner.					Commissioners of Inspection, for Assay Pieces.					Deposited in the hands of the Treasurer.				
Gold.		Silver.		Total Value.	Gold.		Silver.		Total Value.	Gold.		Silver.		Total Value.
Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.	
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.
6 4 23	111 7½	47 15	55 12	166 19½	-	-	1 18 19	2 23	2 23	93 3 6	1,656 20	78,425 19 0	90,491 47	90,491 47
-	-	640 10 14	739 06	739 06	-	-	-	-	-	-	-	-	-	1,656 20

D—Continued.

BALANCE TO BE ACCOUNTED FOR.														
In the hands of the Treasurer, for Assay Pieces.					In the Bank of the United States.					Total amount of balance to be accounted for.				
Gold.		Silver.		Total Value.	Gold.		Silver.		Total Value.	Gold.		Silver.		Total Value.
Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.	
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.
99 11 6	1,770 00	3,659 8 6	4,222 40	5,992 40	-	-	-	-	-	144 15 3	2,573 41	151,426 15 2	174,723 12½	177,296 53½
25 9 2	452 50	38 11 8	44 50	497	26 14 13	475 15½	310 10 19	358 31½	833 47	66 19 8	1,190 48	1,254 8 5	1,447 29	2,637 77
-	-	-	-	-	1,391 8 22	24,736 82	2,330 19 9	2,689 58	27,426 40	1,617 11 5	28,756 56½	8,585 13 1	9,906 46	38,663 02½

TREASURY DEPARTMENT, Register's Office, December 24th, 1798.

JOSEPH NOURSE, Register.

D—Continued.

Explanation of the balance of Gold and Silver remaining to be accounted for by the Treasurer of the Mint, on the 1st of July, 1798.

	GOLD.		SILVER.		Total value.
	Weight.	Value.	Weight.	Value.	
	<i>oz. dwt. gr.</i>	<i>Dolls. Cts.</i>	<i>oz. dwt. gr.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>
Total amount of deposits from 18th July, 1794, to 30th June, 1798, per abstract, -	26,307 2 14	467,682 20	624,625 10 16	720,721 62	1,188,403 82
Total amount of Coins made and paid during said period, per abstract, -	24,626 2 23	437,798 18	612,619 18 22	706,869 17	1,144,667 35
Allowance for wastage, do. - -	63 8 10	1,127 45½	3,419 18 17	3,945 99	5,073 44½
Balance remaining to be accounted for, on 1st July, 1798, - - - -	1,617 11 5	28,756 56½	8,585 13 1	9,906 46	38,663 02½
	26,307 2 14	467,682 20	624,625 10 16	720,721 62	1,188,403 82

TREASURY DEPARTMENT, *Register's Office, December 24th, 1798.*

JOSEPH NOURSE, *Register.*

E.

An abstract of the settlement of accounts made by the Treasurer of the Mint, with the United States, of bullion deposited by individual persons at the Mint, from 18th July, 1794, to 30th June, 1798; of the coins made and delivered; and balance, either in bullion or coin, which remained to be accounted for, by the officers of the Mint, at certain periods.

	GOLD.		SILVER.		TOTAL.
	Weight.	Value.	Weight.	Value.	Value.
	oz. dwts. grs.	dolls. cts.	oz. dwts. grs.	dolls. cts.	dolls. cts.
Deposites in standard bullion, from 18th July, 1794, to 30th September, 1795, -	3,223 12 0	57,308 41	398,596 2 0	459,918 52½	517,226 93½
Coins made at the mint during that period, and paid by the treasurer to the persons who deposited the same, -	3,078 16 21	54,735 00	247,169 6 22	285,195 40	339,930 40
Balance remaining to be accounted for on 30th September, 1795: -					
In the hands of the chief coiner, -	45 3 21	803 41	69,341 7 20	80,009 25½	80,812 66½
Do. treasurer, -	-	-	78,425 19 0	90,491 47	90,491 47
Do. do. for assay pieces, -	99 11 6	1,770 00	3,659 8 6	4,222 40	5,992 40
	3,223 12 0	57,308 41	398,596 2 0	459,918 52½	517,226 93½
Balance remaining to be accounted for on 30th September, 1795, per statement No. 7,468, -	144 15 3	2,573 41	151,426 15 2	174,723 12½	177,296 53½
Deposites from 1st October, 1795, to 31st August, 1797,* -	12,433 12 4	221,041 91½	70,306 8 8	81,122 72½	302,164 64
	12,578 7 7	223,615 32½	221,733 3 10	255,845 85	479,461 17½
Coins made and paid during the above period, -	12,511 7 23	222,424 84½	155,670 8 22	179,619 74½	402,044 59
This sum is deducted, being charged in his account of receipts and expenditures, -	-	-	2,444 12 8	2,820 71	2,820 71
Balance remaining to be accounted for on 31st August, 1797, per statement No. 10,039, as follows, viz: -	12,511 7 23	222,424 84½	153,225 16 14	176,799 03½	399,223 88
In the hands of the chief coiner, -	33 19 20	604 25	896 2 10	1,033 85½	1,638 10½
Do. of the melter and refiner, -	6 4 23	111 07½	47 15 0	55 12	166 19½
In Bank of United States, -	26 14 13	475 15½	310 10 19	358 31½	833 47
Allowance for wastage per warrant No. 4, Litharge returned (per receipt) to John Vaughan, -	-	-	1,599 16 15	1,845 95½	1,845 95½
Four deposits made by James Swan, and assigned to the Bank of the U. States, withdrawn, -	-	-	11,637 13 00	13,428 06	13,428 06
	12,578 7 7	223,615 32½	221,733 3 10	255,845 85	479,461 17½
Balance remaining to be accounted for on 1st September, 1797, per statement No. 10,039, -	66 19 8	1,190 48	1,254 8 5	1,447 29	2,637 77
Deposites, &c. from 1st September, 1797, to 30th June, 1798, † -	10,649 18 10	189,331 87½	221,376 2 8	255,433 94	444,765 81½
	10,716 17 18	190,522 35½	222,630 10 13	256,881 23	444,403 58½
Coins made at the mint, and paid during that period, -	9,035 18 3	160,638 33½	212,224 15 10	244,874 73½	405,513 07
Balance remaining to be accounted for on 1st July, 1798, viz: -					
In the hands of the chief coiner, -	107 9 23	1,911 04½	5,573 12 23	6,431 09	8,342 13½
Do. treasurer, -	93 3 6	1,656 20	-	-	1,656 20
Do. do. assay pieces reserved for inspection, -	25 9 2	452 50	38 11 8	44 50	497 00
In the Bank of the United States, -	1,391 8 22	24,736 82	2,330 19 9	2,689 58	27,426 40
In the hands of the melter and refiner, -	-	-	640 10 14	739 06	739 06
Do. commissioners of inspection, for assay pieces, -	-	-	1 18 19	2 23	2 23
Allowance for wastage, per warrants No. 1, 2, 6, and 7, and treasury warrant No. 6,730, -	63 8 10	1,127 45½	1,920 2 2	2,100 03½	3,227 49
	10,716 17 18	190,522 35½	222,630 10 13	256,881 23	447,403 58½
Balance remaining to be accounted for on the 1st July, 1798, -	1,617 11 3	28,756 56½	8,585 12 1	9,906 46	38,663 02½

TREASURY DEPARTMENT, Register's Office, December 24th, 1798.

JOSEPH NOURSE, Register.

* In this amount of gold deposited, is included the amount gained by retaining fractions, together with an overplus, which arose in the chief coiner's department.

† In this amount of deposits is included \$17 50, in silver, and \$330 in gold coins, which were under the inspection of the commissioners, and delivered to the melter and refiner.